

**Report 13-5
March 2013**

State of Wisconsin FY 2011-12 Single Audit

STATE OF WISCONSIN



Legislative Audit Bureau ■

State of Wisconsin FY 2011-12 Single Audit

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CONTENTS

Letter of Transmittal	1
Introduction	3
Auditor's Report	7
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	
Auditor's Report	11
Independent Auditor's Report on the State of Wisconsin's Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, Internal Control over Compliance, and the Schedule of Expenditures of Federal Awards, in Accordance with OMB Circular A-133	
Statewide Issues	15
Department of Administration	21
Department of Children and Families	51
Department of Health Services	73
Department of Public Instruction	89
Department of Transportation	97
University of Wisconsin System	123

Wisconsin Technical College System	177
---	------------

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2012	191
--	------------

State of Wisconsin Summary Schedule of Prior Audit Findings	213
--	------------

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2012	221
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Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards	301
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Appendices

Appendix 1—State Agency Contact Information

Appendix 2—University of Wisconsin Campus Contact Information



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Legislative Audit Bureau

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Joe Chrisman
State Auditor

March 28, 2013

Senator Robert Cowles and
Representative Samantha Kerkman, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Cowles and Representative Kerkman:

We have completed our annual financial and compliance audit of the State of Wisconsin. This audit satisfies state agencies' audit requirements under the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget Circular A-133. It also assists us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats.

In fiscal year 2011-12, state agencies administered \$12.9 billion in federal financial assistance. Included in this amount is approximately \$1.1 billion of assistance received under the American Recovery and Reinvestment Act of 2009. We tested internal controls and a selection of expenditures for compliance with laws and regulations for 30 federal programs that were chosen for review using risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our unqualified audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards. We also followed up on prior audit findings. Overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in our FY 2010-11 audit (report 12-6).

Our audit efforts identified more than \$4.5 million in additional reimbursements and overpayments for state agencies to claim from the federal government. We also report both new and continuing internal control deficiencies and areas of federal noncompliance. The federal government will contact state agencies to resolve the findings and questioned costs included in our report.

We appreciate the courtesy and cooperation extended to us by state agency staff during our audit. Agency comments on individual findings, along with specific corrective action plans to address the concerns we identified, are included within the agency chapters.

Respectfully submitted,

Joe Chrisman
State Auditor

JC/BN/ss

Introduction ■

The State of Wisconsin administered \$12.9 billion in federal financial assistance during fiscal year (FY) 2011-12, including \$11.5 billion in cash assistance, \$1.2 billion in noncash assistance, and \$216.5 million in outstanding loan balances. Assistance received under the 2009 American Recovery and Reinvestment Act (ARRA) of approximately \$1.1 billion is included in the amount administered.

As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and of federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2011-12 at the request of the various state agencies that received federal financial assistance and to assist us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats. As required by OMB Circular A-133, we focused our audit on the State's internal controls over selected federal programs and tested its compliance with laws and regulations related to these programs.

We are required by federal rules to:

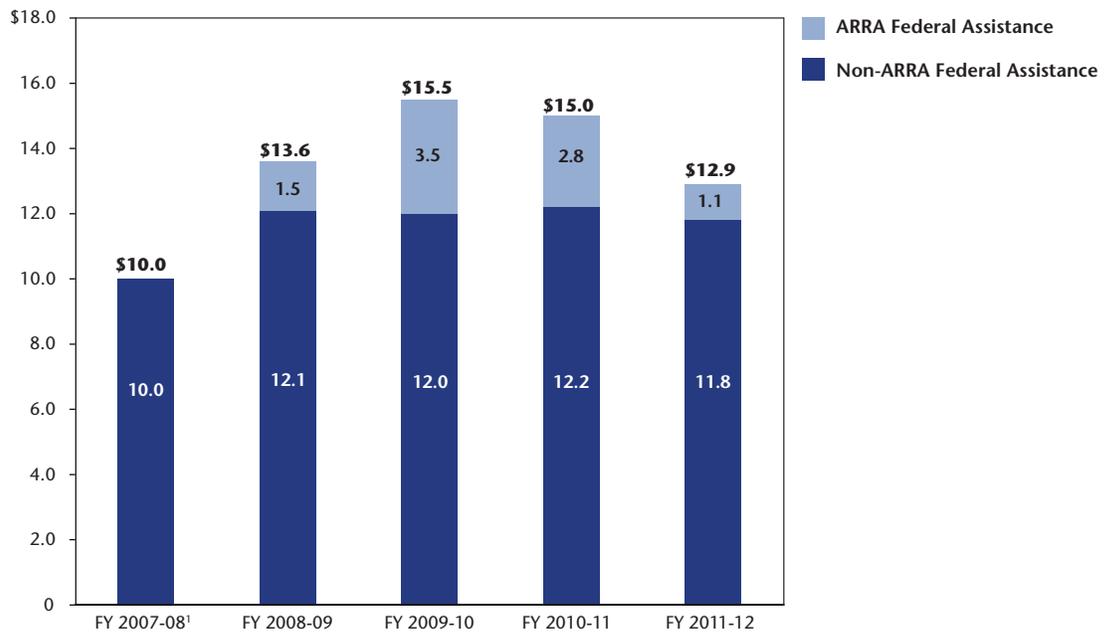
- render an opinion on the State's financial statements;
- issue a report on the State's internal control and compliance related to financial reporting; and
- issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its schedule of expenditures of federal awards.

Our opinion on the State’s FY 2011-12 financial statements was included in the Comprehensive Annual Financial Report, which was issued by the Wisconsin Department of Administration (DOA) in December 2012 and is available on DOA’s website. The other required auditor’s reports, along with the agencies’ responses to our findings and their corrective action plans, are included in this single audit report. The single audit report along with other required information has been submitted to the federal government as required by OMB Circular A-133.

As shown in Figure 1, federal financial assistance declined from \$15.0 billion in FY 2010-11 to \$12.9 billion in FY 2011-12, or by 13.7 percent. Changes in federal financial assistance in recent years are largely attributable to ARRA funding, which was intended to stimulate the economy and create or retain jobs, as well as support families and workers. Initial ARRA-funded expenditures of \$1.5 billion occurred in FY 2008-09 and consisted largely of enhanced and extended unemployment benefits, payments to public schools to avoid layoffs, and an increase in the federal share of Medical Assistance (MA). ARRA-funded expenditures increased to \$3.5 billion during FY 2009-10 but decreased to \$2.8 billion during FY 2010-11. Enhanced and extended unemployment benefits accounted for 66.5 percent of the \$1.1 billion of ARRA-funded expenditures during FY 2011-12. ARRA-funded expenditures will continue to decrease as ARRA-funded projects and programs conclude.

Figure 1

Total Federal Financial Assistance
 FY 2007-08 through FY 2011-12
 (in billions)



¹ No ARRA funding was available in FY 2007-08.

As shown in Table 1, ten programs accounted for 83.2 percent of the State's \$12.9 billion in federal financial assistance during FY 2011-12.

Table 1
State of Wisconsin Expenditures of Federal Funds¹
 FY 2011-12

Federal Program	Primary Grant Recipient	Expenditures	Percentage
Medicaid Cluster	DHS	\$ 4,091,636,863	31.7%
Unemployment Insurance ²	DWD	1,845,298,916	14.3
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	1,220,741,197	9.4
Student Financial Assistance Cluster	UW System	1,195,539,362	9.3
Highway Planning and Construction Cluster	DOT	780,280,060	6.0
Research and Development Programs Cluster	UW System	611,657,510	4.7
Temporary Assistance for Needy Families (TANF) Cluster	DCF	307,413,535	2.4
Special Education Cluster	DPI	243,551,627	1.9
Title I, Part A Cluster	DPI	228,365,598	1.8
Child Nutrition Cluster	DPI	223,610,026	1.7
Subtotal		10,748,094,694	83.2
Other Federal Programs		2,171,665,652	16.8
Total		\$12,919,760,346	100.0%

¹ Represents cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

² In accordance with federal requirements, consists of insurance benefits paid from employer contributions, direct federal funding, and cash advances from the federal government.

The Department of Health Services (DHS) is responsible for administering two of the ten largest federal programs, including the Medicaid Cluster, which was the largest federal program administered by the State in FY 2011-12. In addition, DHS disbursed \$1.2 billion in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster, Wisconsin's FoodShare program.

The Department of Workforce Development (DWD) is responsible for administering the Unemployment Insurance (UI) program, which was the second-largest federal program administered by the State during FY 2011-12. The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.2 billion under the Student Financial Assistance Cluster, which was the fourth-largest federal program administered by the State during FY 2011-12. UW System also disbursed \$611.7 million under a variety of research and development grants.

Other state agencies administered other large federal grant programs, including:

- the Department of Transportation (DOT), which expended funds under the Highway Planning and Construction Cluster;
- the Department of Children and Families (DCF), which expended funds under the Temporary Assistance for Needy Families (TANF) Cluster; and
- the Department of Public Instruction (DPI), which provided funds to local schools and other entities under the Special Education Cluster; the Title I, Part A Cluster; and the Child Nutrition Cluster.

During FY 2011-12, the State administered approximately 850 individual grant programs and 1,170 research and development grants. Federal rules allow the auditor to use judgment to select those grant programs that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes federal programs as “type A” (large programs) and “type B” (smaller programs). For the State, type A programs had expenditures of \$30.0 million or more in federal funds. We reviewed and tested the type A programs that are subject to a higher risk of noncompliance. In addition, we audited a selection of higher-risk type B programs.

We have been required to audit significantly more programs and expenditures as a result of the ARRA funds expended, and we anticipate increased audit efforts will continue through at least the FY 2012-13 audit period. For FY 2011-12, our compliance review focused on the 20 type A programs and 10 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by eight different state agencies, including UW System, and accounted for 88.8 percent of total federal financial assistance administered by the State. We also followed up on findings included in our FY 2010-11 audit (report 12-6).

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Auditor's Report ■

***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***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 13, 2012. The basic financial statements and related auditor's opinion have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2011-12. Our report includes a reference to other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program; the Environmental Improvement Fund; the College Savings Program Trust; the Wisconsin Housing and Economic Development Authority; the University of Wisconsin Hospitals and Clinics Authority; and the University of Wisconsin Foundation as described in our opinion on the State of Wisconsin's financial statements. The financial statements of the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, the Environmental Improvement Fund, the College Savings Program Trust, the Wisconsin Housing and Economic Development Authority, and the University of

Wisconsin Hospitals and Clinics Authority were audited in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. The financial statements of the University of Wisconsin Foundation were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that may have been reported on separately by those auditors.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit, we considered the State's internal control as a basis for designing our auditing procedures for the purpose of expressing our opinions on the State's basic 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 significant deficiencies or material weaknesses, and therefore there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the following paragraphs and described in Section II of the Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be 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 to detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented or will not be detected and corrected on a timely basis. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as Finding WI-12-66 and Findings WI-12-67 and WI-12-68, when combined, to be material weaknesses.

A *significant deficiency* is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as Findings WI-12-69 through WI-12-72 to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

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

The State's written responses to findings identified in our audit are described in Section II of the Schedule of Findings and Questioned Costs. We did not audit the responses and, accordingly, express no opinion on them.

We noted certain additional matters, which we will report or have already reported to management of certain state agencies in separate communications.

This independent auditor's report is intended solely for the information and use of the management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This report is a matter of public record and its distribution is not limited. However, because we do not express an opinion on the effectiveness of the State's internal control or on compliance, this report is not intended to be used by anyone other than these specified parties.

December 13, 2012

LEGISLATIVE AUDIT BUREAU
by 
Bryan Naab
Deputy State Auditor for Financial Audit

Auditor's Report ■

Independent Auditor's Report on the State of Wisconsin's Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, Internal Control over Compliance, and the Schedule of Expenditures of Federal Awards, in Accordance with OMB Circular A-133

COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The State of Wisconsin's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin's Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the management of Wisconsin state agencies. Our responsibility is to express an opinion on the State of Wisconsin's compliance based on our audit.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System. These entities expended \$169.3 million in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards during the year ended June 30, 2012. Our federal compliance audit, as described in the following paragraph, did not include the operations of these entities. These entities indicated

that other auditors were engaged to perform an audit in accordance with OMB Circular A-133, if required.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Wisconsin's compliance with those requirements.

As described in Findings WI-12-2, WI-12-3, and WI-12-9 in the accompanying agency report narrative for the Department of Administration and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding subrecipient monitoring, allowable costs and activities, and program income that are applicable to the Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.228/14.255). In addition, as described in Finding WI-12-12 in the accompanying agency report narrative for the Department of Children and Families and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding allowable costs that are applicable to Adoption Assistance (CFDA #93.659). Also, as described in Findings WI-12-30 through WI-12-32 in the accompanying agency report narrative for the Department of Transportation and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding subrecipient monitoring, equipment management, and reporting that are applicable to the Transit Services Programs Cluster (CFDA #20.513/20.516/20.521). Compliance with such requirements is necessary, in our opinion, for the State of Wisconsin to comply with the overall requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Wisconsin complied, in all material respects, with the compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings WI-12-5, WI-12-7 through WI-12-10, WI-12-12, WI-12-13, WI-12-16 through WI-12-24, WI-12-26, WI-12-34, WI-12-37, WI-12-39, WI-12-42, WI-12-59, WI-12-61, and WI-12-63.

INTERNAL CONTROL OVER COMPLIANCE

The management of Wisconsin state agencies is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings WI-12-2, WI-12-4, WI-12-12, WI-12-30, WI-12-34, and WI-12-35 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or 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 agency report narratives and in Sections II and III of the Schedule of Findings and Questioned Costs as Findings WI-12-3, WI-12-5, WI-12-7 through WI-12-10, WI-12-13 through WI-12-26, WI-12-31, WI-12-32, WI-12-37, WI-12-39, WI-12-59 through WI-12-63, and WI-12-71 to be significant deficiencies. We also consider WI-12-67 and WI-12-68, when combined, to be a significant deficiency.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2012, and have issued our report thereon dated December 13, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise the State of Wisconsin's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 13, 2012.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of the management of Wisconsin state agencies 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We noted certain additional matters, which have been included in the agency report narratives as Findings WI-12-1, WI-12-6, WI-12-11, WI-12-27 through WI-12-29, WI-12-33, WI-12-36, WI-12-38, WI-12-40, WI-12-41, WI-12-43 through WI-12-58, WI-12-64, and WI-12-65.

Wisconsin state agencies' responses and corrective action plans to the findings identified in our audit are described in the accompanying agency report narratives and in Section II of the Schedule of Findings and Questioned Costs. We did not audit the responses and corrective action plans and, accordingly, we express no opinion on them.

This report is intended for the information and use of management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This report is a matter of public record and its distribution is not limited. However, this report is not intended to be used by anyone other than these specified parties.

March 18, 2013

LEGISLATIVE AUDIT BUREAU
by 
Bryan Naab
Deputy State Auditor for Financial Audit

Statewide Issues ■

As part of our FY 2011-12 audit, we followed up on issues identified in past audits that affected more than one state agency and multiple federal grant programs. We again found the Wisconsin Department of Administration (DOA) accumulated an excess balance in some funds, accounts, and individually billable cost pools and continues to lapse amounts to the General Fund from them, resulting in additional amounts returned to the federal government.

Finding WI-12-1: Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools

The State provides various services to state agencies centrally through several internal service funds, accounts, and individually billable cost pools administered by DOA. These services relate to centralized computer processing, telecommunications and networking, fleet services, financial services, facilities operations and maintenance, fuel procurement, procurement, and risk management. DOA bills state agencies based on their levels of use. State agencies, in turn, charge user fees to state and federal accounts and seek reimbursement from the federal government for its share of the charges.

DOA is responsible for setting billing rates for these central services that are sufficient to recover its costs but not generate profits. For each internal service fund, account, and individually billable cost pool, federal rules outlined in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, allow DOA to maintain a working capital reserve balance of no more than 60 days of operating expenses.

In past audits, we reported concerns related to the accumulation of excess working capital reserve balances, particularly in the mainframe services cost pool accounted for in the Technology Services internal service fund. In these reports, we discussed the importance for the State either to reduce user rates or to provide user rebates to reduce accumulated balances, rather than using the State's share of the excess balance for other purposes and returning the federal share to the federal government. Because this approach allows state agencies to retain and use the related federal funds directly on federal grant programs, it also maximizes federal funds available to the State. In response to our recommendations, DOA has adjusted some user rates and provided rebates to state agencies over the past few years. For example, DOA reduced the mainframe primary storage cost rate by 30.0 percent for FY 2010-11 and provided state agencies with a \$5.1 million rebate in April 2011.

However, excess balances continue to accumulate in some funds, accounts, and individually billable cost pools. During our FY 2011-12 audit, we reviewed DOA's calculations of the working capital reserve balances as of June 30, 2011, the most recent calculations available at the time of our fieldwork in January 2013. As shown in Table 2, the largest excess balance accumulated in the mainframe services cost pool accounted for in the Technology Services internal service fund.

Table 2

Excess Working Capital Reserve Balances
As of June 30, 2011

Fund/Account/Cost Pool	Excess Balance	Estimated Federal Share
Technology Services Fund/Mainframe Voice Services Cost Pool	\$ 4,674,530	\$2,128,159
Fleet Services Fund	4,543,469	279,710
Central Procurement	521,521	101,122
Central Fuel Procurement	453,960	13,497
Total	\$10,193,480	\$2,522,488

Because excess balances continued to exist on June 30, 2011, DOA remitted \$2.5 million to the federal government in April 2012, which represents the estimated federal share of the excess balances, plus \$2,600 in interest.

In addition to concerns related to excess balances, we reported concerns in past audits related to amounts DOA lapsed from the internal service funds, accounts, and individually billable cost pools to the State's General Fund to help address budget

shortfalls. Federal rules require the State to return to the federal government its share of amounts used for other purposes, such as lapses to the General Fund.

During our FY 2011-12 audit, we found that DOA continued to lapse funds from internal service funds, accounts, and individually billable cost pools to the State's General Fund. These lapses were made in order for DOA to meet its own lapse requirements included in 2011 Wisconsin Act 32. As shown in Table 3, during FY 2011-12, DOA lapsed nearly \$4.9 million from various internal service funds, accounts, and individually billable cost pools that were generated, in part, from charges to the federal government.

Table 3

**Lapses from Internal Service Funds, Accounts, and
Individually Billable Cost Pools to the General Fund
FY 2011-12**

Fund/Account/Cost Pool	Amount Lapsed	Payment to Federal Government
Financial Services Fund	\$2,000,000	\$ 408,833
Technology Services Fund/ Voice Services Cost Pool	1,400,000	772,348
Central Procurement	1,024,000	246,017
Central Fuel Procurement	439,200	13,446
Total	\$4,863,200	\$1,440,644

In August 2012, the State returned \$1.4 million to the federal government, which is the amount that DOA calculated as the federal government's share of the lapses, plus \$207 in interest. Although this payment was made in a timely manner to the federal government, we found that DOA made an error in its calculation of the federal government's share of the voice services cost pool lapse. As a result, DOA overpaid the federal government approximately \$652,500. Because we detected this error as part of our audit work, DOA should be able to recover \$652,500 from the federal government.

Had DOA better monitored the working capital reserve balances in its internal service funds, accounts, and individually billable cost pools and not lapsed funds from them to the State's General Fund, the State could have retained a total of \$3.9 million for use directly on federal grant programs, consisting of \$2.5 million related to excess working capital reserve balances and \$1.4 million related to lapses.

Recommendation

To maximize federal funds retained by the State, we recommend the Wisconsin Department of Administration:

- *continue monitoring the balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, reduce user rates and/or provide rebates to user agencies to reduce the balances below the maximums allowed;*
- *discontinue making lapses from the internal service funds, accounts, and individually billable cost pools to the State's General Fund; and*
- *pursue reimbursement from the federal government for the State's \$652,500 overpayment.*

During our FY 2010-11 audit, we identified some centralized services that had deficit balances. Deficit balances occur when the costs of providing services are greater than the amounts received from state agencies through user fees.

During our FY 2011-12 audit, we found that some centralized services continue to have deficit balances. For example, the distributed server operations cost pool accounted for in the Technology Services internal service fund had a deficit balance of \$73.3 million as of June 30, 2011. This is a \$7.0 million improvement in the deficit balance from the prior year and indicates DOA's efforts during FY 2010-11 to reduce the deficit and adequately fund ongoing costs through a new user rate structure.

Although DOA began taking steps during FY 2010-11 to reduce this particular deficit balance, other centralized services also have deficit balances, and it is unclear through what means those deficit balances will be eliminated. Until the deficit balances have been eliminated, funding sources for centralized services with positive balances may effectively subsidize those centralized services with deficit balances. In addition, amounts charged to state agencies to recover deficit balances accumulated during past years are not allowable charges to federal grant programs. In discussions with federal staff who review DOA's cost allocation plan, we were told that states may only adjust user rates charged to federal grants for that portion of a deficit that arose during the prior year.

DOA plans to survey state agencies in the near future so that it can determine the amount of federal participation in each of its centralized services. If DOA identifies federal participation in any centralized services with existing deficit balances, DOA should be mindful that federal grant programs may be charged to reduce only that portion of a deficit that arose during the prior year.

Finding WI-12-1: Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools*Multiple Programs**Questioned Costs:* None

DOA Response and Corrective Action Plan: DOA recognizes the importance of taking measures to reduce excess balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, as appropriate, to reduce balances and maximize federal funds available to federal programs by reducing user rates and/or providing rebates to user agencies. As the auditors noted, DOA has adjusted user rates and provided rebates primarily in the mainframe services cost pool in an effort to reduce the working capital reserve balance to allowable levels. DOA will continue to use one or both of those tools when monitoring of estimated working capital reserve balances indicates that balances may exceed those allowed by federal rules.

The auditors also expressed concern that DOA has continued its practice of lapsing funds from internal service funds, accounts, and individually billable cost pools to the State's General Fund. The State Legislature and the Governor have imposed significant lapses on DOA and other state agencies over the last several years to help address budget shortfalls. DOA has and will continue to minimize, when possible, lapses from internal service funds, accounts, and individually billable cost pools with federal participation when fulfilling its legislatively directed lapse requirements; and, when lapses are made from appropriations with federal participation, promptly repay the federal government for its share of lapsed balances. DOA will pursue reimbursement from the federal government of the State's \$652,500 overpayment of the federal government's share of the FY 2011-12 voice services cost pool lapse.

Finally, with respect to centralized services with continued deficit balances, DOA is aware that federal program grants may be charged to reduce only that portion of a deficit that arose during the prior year and has advised management that rates for those services should be set accordingly.

**Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2011-12**

Noncompliance Findings Affecting Multiple Programs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-1 ¹		Multiple Programs	Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools*	\$ 0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 1.



Department of Administration ■

The Wisconsin Department of Administration (DOA) provides support services to other state agencies, coordinates energy and coastal management, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. In addition, beginning with FY 2011-12, DOA is responsible for the Community Development Block Grants—State-Administered CDBG Cluster (CDBG Cluster) (CFDA #14.228/14.255), a federal program that supports certain housing and economic development activities. This program was previously administered by the former Department of Commerce, which was abolished effective July 1, 2011. During FY 2011-12, DOA disbursed \$952.7 million of which federal grants financed \$434.4 million, including \$91.4 million funded by ARRA.

As part of our standard audit procedures, we reviewed DOA's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for three type A programs and two type B programs. DOA established a relationship with the Wisconsin Economic Development Corporation (WEDC), which is a newly created entity that is not a state agency, to administer portions of two federal grant programs that we tested at DOA. WEDC administered \$18.4 million, or 25.9 percent, of CDBG Cluster expenditures and \$20.1 million, or 89.2 percent, of State Energy Program (SEP) (CFDA #81.041) expenditures reported for FY 2011-12. As a result, we also performed audit work at WEDC to assess, overall, the internal controls over and compliance with grant requirements for these federal grant programs.

We also followed up on the progress DOA made in addressing prior audit findings WI-11-52 through WI-11-58. These findings related to federal programs administered by either DOA or the former Department of Commerce during FY 2010-11, but for

which DOA was responsible during FY 2011-12. Our follow-up included work at WEDC.

We identified new and/or continuing concerns related to the CDBG Cluster, SEP, and the Weatherization for Low-Income Persons (CFDA #81.042) program. We also continued to identify concerns related to subrecipient audit monitoring and the accuracy of reporting required under Section 1512 of ARRA. Because of the number and significance of concerns identified related to the administration of the CDBG Cluster, particularly the portions administered by WEDC, we qualify our opinion on compliance with the federal requirements for the CDBG Cluster. DOA has indicated its intent to transition the portions of the CDBG Cluster administered by WEDC to DOA by the end of FY 2012-13. Although WEDC will continue to market programs funded by the CDBG Cluster, DOA indicates that WEDC will no longer be involved in the administration of those programs.

Finding WI-12-2: Oversight of Programs Funded with CDBG Cluster Funds

During FY 2011-12, DOA expended \$71.3 million under the CDBG Cluster to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. The CDBG Cluster includes ten programs, and CDBG Cluster funds are subgranted to various local entities, such as counties and municipalities, to carry out the missions of these programs. During FY 2011-12, DOA administered four of the ten programs funded by CDBG Cluster funds and WEDC administered the other six programs. DOA, as the direct recipient of these funds, is responsible for ensuring all ten programs are properly administered and in compliance with applicable requirements.

During our FY 2011-12 audit, we identified concerns related to DOA's and WEDC's oversight of the programs funded by CDBG Cluster funds. Specifically, we identified concerns related to:

- monitoring of subrecipients;
- allowable costs and activities;
- program income;
- citizen participation;
- environmental oversight and review; and
- maintenance of documentation.

Based on these concerns, it appears that DOA is not adequately overseeing CDBG Cluster-funded programs. In addition, because of these concerns related to oversight of CDBG Cluster-funded programs and other oversight and internal control concerns reported in Findings WI-12-3, WI-12-4, and WI-12-9, we cannot be assured that internal controls over the CDBG Cluster are appropriate or that the CDBG Cluster was administered in compliance with federal requirements. Therefore, we qualify our opinion on compliance with federal requirements for the CDBG Cluster.

Monitoring of Subrecipients

DOA and WEDC are responsible for monitoring local entities to ensure they comply with applicable requirements of the CDBG Cluster. In addition to DOA's responsibility to review single audit reports for these entities, DOA and WEDC are to perform monitoring visits at the local entities that involve a more in-depth review of a local entity's program administration, including reviewing the supporting files maintained by the local entity. For example, DOA and WEDC are to review invoices and other documentation supporting amounts for which a local entity sought reimbursement from the State. DOA and WEDC are also to provide technical assistance site visits as requested by local entities or when a specific need is identified. This monitoring, particularly the monitoring visits, is important to ensure the overall administration of the CDBG Cluster-funded programs is appropriate and in compliance with applicable requirements.

However, we are concerned because DOA and WEDC staff told us that no monitoring visits were performed during FY 2011-12 for six programs representing \$26.7 million, or 37 percent, of total CDBG Cluster expenditures. DOA staff told us that monitoring visits for one program for which it is responsible were foregone during FY 2011-12 while they worked to establish consortia of local entities. At the time of our fieldwork, WEDC did not offer an explanation for why these monitoring visits were not performed for the five programs for which it is responsible. Although a local entity would, if applicable, be required to have a single audit performed and submit that report to DOA upon completion, in Finding WI-12-9 we report that DOA is not currently reviewing those reports in a timely manner. Because of insufficient monitoring, DOA cannot be assured that these local entities administered programs appropriately and in compliance with applicable requirements.

Allowable Costs and Activities

DOA and WEDC are also responsible for ensuring that CDBG Cluster funds are expended for only allowable costs and activities. For CDBG Cluster-funded programs, DOA and WEDC rely on the monitoring visits to ensure the amounts the local entities are reimbursed are for allowable costs and activities because documentation necessary to make that assessment is maintained by the local entities and is not submitted to the State with reimbursement requests.

We are concerned because, as noted, DOA and WEDC did not perform monitoring visits during FY 2011-12 for six CDBG Cluster-funded programs. In addition, DOA and WEDC did not have a different process in place to verify that amounts the local entities were reimbursed during FY 2011-12 were for allowable costs and activities. For the reimbursements to local entities that we selected for review, DOA and WEDC were able to provide us with the reimbursement requests submitted by the local entities and, in some cases, project journals, such as cash control, matching funds, and disbursement journals, that the entities were also required to submit. However, these sources do not adequately demonstrate that the amounts the local entities were reimbursed were for allowable costs and activities. For 11 of the 35 reimbursements we selected, DOA and WEDC staff agreed that no monitoring visits were performed at those local entities for the programs we selected for review. In addition, neither DOA nor WEDC had requested or received additional supporting documentation from the local entity prior to processing these reimbursements. As a result, DOA is unable to demonstrate that amounts paid to these local entities were for allowable costs and activities. Therefore, we question an undetermined amount related to potentially unallowable costs and activities reimbursed with CDBG Cluster funds.

We are also concerned because WEDC reimbursed one local entity \$7,500 under a contract that did not meet a national objective. DOA reimbursed WEDC for these costs and appears to be reporting the \$7,500 as CDBG Cluster expenditures on the Schedule of Expenditures of Federal Awards. However, information provided by DOA indicates that it may not have sought and received federal reimbursement of these expenditures. DOA staff told us that in January 2013 they were made aware of contracts entered into by either the former Department of Commerce or WEDC that did not meet a national objective, but were unaware that WEDC disbursed \$7,500 under these contracts. DOA staff said that they have requested WEDC repay the \$7,500 WEDC was inappropriately reimbursed.

Program Income

Under certain circumstances, local entities are required to calculate and report to DOA or WEDC the amount of program income received as part of administering CDBG Cluster-funded programs and the amount required to be remitted to the State. DOA and WEDC, in turn, are responsible for ensuring that program income anticipated to be received is, in fact, received. Because \$1.13 million, or 83 percent, of the \$1.36 million of reported program income for FY 2011-12 for the CDBG Cluster was reported to WEDC, we focused our review on that program income.

Program income remitted to WEDC is sent to a lockbox, and WEDC's bank provides it with deposit information, such as the payment coupon and a copy of the check received, to allow WEDC to record the payments received. WEDC subsequently remits program income received to DOA.

We are concerned because WEDC does not verify that program income reported by the local entities is accurately calculated. We found errors in the local entities'

calculations for 10 of the 31 entities we reviewed. In response to our inquiries, WEDC staff attempted to explain the calculations, but the explanations provided did not resolve the calculation errors we identified. For example, one entity reported \$24,990 of program income for the time period of October 2011 through June 2012. Based on other information provided by the local entity on this same report, we calculated that the program income to be remitted to WEDC should have been \$28,560. Because the program income calculation is not verified, DOA cannot be assured that the reported program income to be remitted to the State is accurate.

We are also concerned because WEDC cannot demonstrate that all program income that should have been received was, in fact, received. For the local entity that reported \$24,990 of program income, WEDC staff were, upon our request, able to identify several individual payments that, in total, equal the program income reported for that time period. However, no tracking mechanism or other supporting information was provided to demonstrate how WEDC ensured the specific payments it identified were the payments intended to remit the program income for that time period. We further noted that some of the payments WEDC identified were received prior to or subsequent to the time period covered by the local entity's report, increasing the potential that payments identified may actually relate to program income reported for a different time period. For example, for the local entity that reported \$24,990 of program income for the time period of October 2011 through June 2012, the list of payments WEDC identified included \$3,570 received on August 2, 2011, and \$3,570 received on September 7, 2011. As a result, DOA cannot be assured that all program income anticipated was actually received by the State.

Citizen Participation

For all CDBG Cluster-funded programs, the local entity is required to prepare a citizen participation plan that outlines how it will seek the public's input for community projects funded by these programs. DOA and WEDC are required to verify that the local entity completed all citizen participation requirements as part of the application process. Specifically, DOA and WEDC are to obtain documentation from the local entity demonstrating that citizen participation occurred prior to awarding funds. Although documents to be obtained and reviewed for the purposes of demonstrating the occurrence of citizen participation are not specifically identified, documents that would reasonably support the occurrence of citizen participation may include a copy of the citizen participation plan, certification of the plan, a signed resolution adopting the plan, and public meeting notices and minutes that include discussion of the proposed project.

We are concerned because WEDC was unable to provide sufficient documentation to demonstrate that citizen participation had occurred for seven of the ten projects we selected for review. For three of the ten projects, documentation was not maintained in the project file to demonstrate that a citizen participation plan was prepared and citizen participation occurred, and we note that no project file was

provided for one of these three. For four other projects, WEDC maintained some documentation in the project file, but the documentation was not as complete as would be expected. For example, some files did not include a copy of the citizen participation plan whereas other files did not include documentation that public meetings were held. Although WEDC staff told us that all necessary documentation was received and reviewed as part of the application process, staff agreed that the documentation could not be located at the time of our review. As a result, DOA cannot be assured that projects funded by programs administered by WEDC comply with the citizen participation requirement.

Environmental Oversight and Review

For nine of the ten CDBG Cluster-funded programs, the local entity is required to have an environmental review performed for each project. DOA staff are responsible for informing the local entity of what the environmental review should encompass based on federal regulations. DOA staff certify that the review was sufficiently completed and provide a copy of the environmental certification to both the local entity and to WEDC or DOA staff responsible for program administration.

We are concerned because WEDC and DOA were unable to provide the certifications for some of the projects we reviewed. Of the 15 projects we selected for review at WEDC and DOA, 13 projects were funded by CDBG Cluster-funded programs that required an environmental review to be completed and certifications maintained. However, for three of the eight projects we reviewed at WEDC and one of the five projects we reviewed at DOA, certifications were not maintained in the project files. We note that no project file was provided for one of the three WEDC projects. Although WEDC and DOA staff told us that the certifications should be in the project files, staff agreed that the documentation could not be located at the time of our review. As a result, DOA cannot be assured that environmental reviews were completed, as required, for projects funded by CDBG Cluster-funded programs.

Maintenance of Documentation

To ensure it can demonstrate compliance with applicable requirements, it is important that DOA and WEDC properly maintain documentation related to the administration of CDBG Cluster-funded programs. As noted, documentation could not be provided to demonstrate compliance with applicable requirements for several items selected for review. In addition to the documentation that could not be provided, it took significant time and effort to locate other documentation necessary to demonstrate compliance with applicable requirements, particularly related to CDBG Cluster-funded programs administered by WEDC. For example, for one project we reviewed at WEDC, the contract prepared by WEDC was not available in Salesforce, WEDC's electronic document storage application. Although WEDC staff indicated that the paper copy of the contract should be located in the

project file maintained by WEDC, the project file also did not contain the contract. WEDC staff subsequently were able to locate it elsewhere. It appears WEDC's organization of project files is inadequate, and steps should be taken to ensure documentation is maintained and can be located in the future to demonstrate compliance with applicable requirements. This will be important as DOA transitions the administration of all CDBG Cluster-funded programs to DOA by the end of FY 2012-13.

Recommendation

We recommend the Wisconsin Department of Administration take steps to improve oversight of the Community Development Block Grants—State-Administered CDBG Cluster to ensure programs funded by this grant are properly administered and in compliance with applicable requirements. We further recommend that the Wisconsin Department of Administration work with the Wisconsin Economic Development Corporation to ensure the Corporation properly maintains documentation to demonstrate that it complied with federal requirements.

Finding: WI-12-2: Oversight of Programs Funded with CDBG Cluster Funds

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

Questioned Costs: Undetermined

DOA Response and Corrective Action Plan: DOA became the direct recipient of the CDBG Cluster for the State and also assumed responsibility for CDBG Cluster funds previously administered by the former Department of Commerce effective July 1, 2011. During FY 2011-12, DOA administered the housing-related components of the CDBG Cluster and WEDC administered the economic and community development components of the CDBG Cluster as DOA's agent. DOA acknowledges its responsibility to ensure the CDBG Cluster, in its entirety, is properly administered and in compliance with applicable federal requirements and will take steps to address concerns identified by the auditors and to improve its oversight of the CDBG Cluster. DOA will also work with WEDC to ensure WEDC properly maintains documentation to demonstrate that it complied with federal requirements.

In this finding, the auditors identified six areas of concern related to DOA's and WEDC's administration of CDBG Cluster fund programs, which for the purposes of describing planned corrective actions, have been combined as follows: monitoring of subrecipients and allowable costs and activities; program income; and citizen participation, environmental review, and maintenance of documentation.

First, with respect to the monitoring of subrecipients, DOA will follow its HUD-approved risk-based monitoring plan for all CDBG programs. Monitoring will be conducted on-site or by desktop review. Monitoring will be performed using a checklist to reasonably ensure that documentation supports compliance with contract requirements, including allowable costs and activities.

DOA will also continue to consider subrecipient audit monitoring as part of its overall subrecipient monitoring efforts. DOA believes it is reasonable to do so because, although the auditors noted that DOA did not timely review audit reports for subrecipients with fiscal years ending during 2010, they did not review and, therefore, report that during FY 2011-12, DOA did timely review audit reports for subrecipients with fiscal years ending after 2010.

Second, with respect to allowable costs and activities, as the auditors noted, DOA has directed WEDC to repay \$7,500 that it included in CDBG Cluster expenditures in the Schedule of Expenditures of Federal Awards, and for which it reimbursed WEDC, both prior to the January 2013 cancellation of the contract.

Third, with respect to program income, DOA will develop policies and procedures to verify that program income reported by Units of General Local Government (UGLG) is accurately calculated and that all program income that should be received is received. WEDC will be required to follow the policies and procedures until such time as administration of the CDBG economic development program is transitioned to DOA during FY 2012-13.

Fourth, with respect to citizen participation, environmental review, and maintenance of documentation, DOA will provide additional technical assistance and training to WEDC regarding the compliance requirements and will require WEDC to provide copies of the citizen participation plan to DOA before a new award can be made.

DOA will also work with WEDC on open projects to ensure required documentation, such as applications, staff reviews, environmental reviews, executed contracts, and compliance and performance reporting are part of each project file. Documentation that cannot be located at WEDC will be obtained from the UGLG when possible.

Finding WI-12-3: HUD Monitoring of CDBG Activities

The CDBG Cluster funds ten programs that provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. As noted, during FY 2011-12, DOA administered four of the ten programs funded by CDBG Cluster funds, and DOA established a relationship with WEDC to administer the other six programs.

The U.S. Department of Housing and Urban Development (HUD) performed on-site monitoring in May 2012 of the State's economic development activities under the CDBG Cluster and, in August 2012, issued a letter and monitoring report to DOA discussing nine findings and four concerns it identified. Several of the issues reported by HUD related to DOA's relationship with and monitoring of WEDC, as well as WEDC's ongoing involvement in the administration of economic development activities under the CDBG Cluster. The August 2012 letter and monitoring report noted that HUD and DOA had been in communication since at least May 2011 related to WEDC, and that HUD had raised concerns at that time about WEDC's role in administering CDBG Cluster funds.

In September 2012, DOA responded to HUD's August 2012 letter and monitoring report. The response discussed DOA's corrective actions to address the findings and concerns. For those findings or concerns with which DOA did not agree, the response provided a discussion of DOA's position. As of February 5, 2013, DOA had not received additional communications from HUD related to HUD's findings and concerns. We anticipate that DOA will continue to work with HUD to ensure HUD's existing concerns are resolved. As noted, DOA has indicated its intent to transition the CDBG Cluster-funded programs administered by WEDC to DOA by the end of FY 2012-13.

Recommendation

We recommend the Wisconsin Department of Administration continue to work with the U.S. Department of Housing and Urban Development to resolve the findings and concerns discussed in HUD's August 2012 letter and monitoring report.

Finding WI-12-3: HUD Monitoring of CDBG Activities

Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007

ARRA-Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.255)

<u>Award Number</u>	<u>Award Year</u>
B-09-DY-55-0001	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA remains committed to working with HUD to ensure that HUD's findings and concerns identified in its August 16, 2012 letter are satisfactorily resolved.

Although DOA has not received a written response from HUD to DOA's September 12, 2012 letter, DOA has continued to move forward to resolve findings and concerns in the manner proposed and to provide the additional information and resolution that HUD seeks. To that end, as the auditors noted, DOA has communicated its intent to transition CDBG economic and community development programs and contract management responsibilities currently performed by WEDC under the terms of an amended administrative agreement from WEDC to DOA during FY 2012-13. WEDC will continue its role in communicating, marketing, and serving as a liaison with communities and businesses to facilitate grant opportunities. The transition will play to the strengths of both DOA and WEDC in managing the CDBG program to support communities across the state, as well as meet HUD's resolution expectation.

Finding WI-12-4: WEDC Internal Control Deficiencies

DOA, as the direct recipient, is responsible for ensuring the CDBG Cluster and SEP are properly administered and in compliance with applicable requirements. As noted, DOA established a relationship with WEDC to administer portions of these grants, and WEDC administered \$18.4 million, or 25.9 percent, of CDBG Cluster expenditures and \$20.1 million, or 89.2 percent, of SEP expenditures reported for FY 2011-12. Because of the significance of the portions of the CDBG Cluster and SEP administered by WEDC, it is important that adequate internal controls be in place at WEDC to ensure compliance with applicable requirements.

During FY 2011-12, WEDC did not have adequate controls in place to reduce the risk of noncompliance with federal requirements to a low level for the CDBG Cluster and SEP. The audit of WEDC's FY 2011-12 financial statements, which was completed by other auditors, identified two material weaknesses and one significant deficiency relevant to the CDBG Cluster and SEP. Of most concern is a material weakness related to control procedures over the following transaction cycles: receipting and depositing of collections and other revenues, disbursement of program loan and grant payments, and development and distribution of financial reports. In addition, the other auditors identified a material weakness related to the lack of adequate controls over loans, including loan activity recorded in a separate loan system that was not being compared to loan disbursements and payments recorded in WEDC's general ledger as well as loan agreements that did not always contain approved performance or staff reviews. The significant deficiency related to the lack of adequate documentation or evidence of review and approval for journal entries.

During our FY 2011-12 audit, we identified inconsistencies in the WEDC information provided that further indicate that the risk of noncompliance with federal requirements cannot be reduced to a low level because of the control

deficiencies previously identified during WEDC's financial statement audit. For example, the expenditures recorded in WEDC's accounting system for the CDBG Cluster did not reconcile to WEDC's portion of CDBG Cluster expenditures reported on the State's Schedule of Expenditures of Federal Awards.

Although WEDC began administering portions of the CDBG Cluster and SEP on July 1, 2011, it did not implement an accounting system until August 2011, and WEDC staff explained that the methodology for recording certain transactions, such as grant and loan disbursements, was modified multiple times during FY 2011-12. WEDC also experienced turnover of multiple financial staff during FY 2011-12, including its controller.

As a result of the control deficiencies at WEDC, we cannot be assured that the portions of the CDBG Cluster and SEP administered by WEDC during FY 2011-12 were in compliance with federal requirements. Specifically, those control deficiencies increase the potential for inaccurate reporting of expenditures in the State's Schedule of Expenditures of Federal Awards, including inaccurate tracking and reporting of ARRA expenditures, and noncompliance with the following federal requirements: allowable costs and activities, cash management, reporting, matching, earmarking, period of availability, and program income.

Because of the potential significance of noncompliance resulting from WEDC's control deficiencies over financial processing, we believe that these deficiencies represent a material weakness in internal controls over compliance with federal requirements for both the CDBG Cluster and SEP. As noted, DOA has indicated its intent to transition the CDBG Cluster-funded programs administered by WEDC to DOA by the end of FY 2012-13. Although WEDC will no longer be involved in the administration of programs funded by the CDBG Cluster, WEDC's role in administering SEP is not expected to change.

Recommendation

We recommend the Wisconsin Department of Administration work with the Wisconsin Economic Development Corporation to ensure controls over the Community Development Block Grants—State-Administered CDBG Cluster and the State Energy Program are sufficient to ensure compliance with federal requirements.

Finding WI-12-4: WEDC Internal Control Deficiencies

Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

ARRA-Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.255)

<u>Award Number</u>	<u>Award Year</u>
B-09-DY-55-0001	2009

Questioned Costs: None**ARRA-State Energy Program** (CFDA #81.041)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0000163	Multi-year

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA is responsible for compliance with federal requirements for the federal awards it receives, including the CDBG Cluster and SEP ARRA funds that are administered by WEDC as DOA's agent. DOA understands that WEDC must have adequate controls over financial reporting in order to reduce to a low level the risk of noncompliance with federal requirements. Therefore, DOA accepts the auditor's recommendation that it work with WEDC to ensure controls over the CDBG Cluster and SEP ARRA are sufficient to ensure compliance with federal requirements.

WEDC's management, in response to the identification by other auditors of material weaknesses over the development of internal accounting controls for certain transaction cycles, has indicated that policies and procedures are being drafted for all significant accounting activities. DOA will provide technical assistance related to the program and federal compliance requirements for transaction cycles relevant to the CDBG Cluster and SEP ARRA, including receipting and depositing of collections and other revenues, disbursement of program loan and grant payments, and development and distribution of financial reports, to ensure those requirements are contemplated by WEDC in the development of an effective and efficient control system.

With respect to the material weakness over processing and monitoring of loan transactions, WEDC's management has indicated that detailed procedural and internal control plans are being drafted for all loan activity, monthly reconciliations are being completed and reviewed, management reports created, and collection policies developed. DOA will provide additional technical assistance and continue to work collaboratively with WEDC as part of its ongoing efforts to ensure controls are developed to adequately address program and federal compliance requirements related to the processing and monitoring of loan transactions. DOA will also test those controls as it performs the loan monitoring noted in our response to Finding WI-12-8.

Finally, DOA will require WEDC to report its progress toward implementing its internal control system on a periodic basis until such time as the control

plan over financial reporting relevant to the CDBG Cluster and SEP ARRA is complete and has been provided to DOA. The first such report shall be made to DOA within 30 days of the release of the final audit by the other auditors and each 90 days, thereafter, without regard to the status of the transition of the CDBG Cluster from WEDC to DOA.

CDBG Reporting

HUD requires that direct CDBG Cluster recipients, including DOA, annually submit a Section 3 Summary Report and a State Grant Performance/Evaluation Report. We identified concerns with the reports submitted during FY 2011-12.

Finding WI-12-5: Section 3 Summary Report

A portion of CDBG Cluster funds may be spent on activities related to Section 3 of the Housing and Urban Development Act of 1968, which requires that employment and other economic opportunities be directed to low- and very low-income persons. The Section 3 Summary Report includes information on contracts awarded, the resulting number of new hires during the reporting period for various employment categories, and the percentages of work performed on Section 3 reportable activities by those new hires. HUD requires this report to be completed and submitted electronically to its Washington, D.C. office through HUD's website on an annual basis.

During our FY 2010-11 audit, we reported that Commerce did not maintain adequate documentation to support the Section 3 Summary Report submitted during FY 2010-11 (Finding WI-11-55). In its corrective action plan, DOA stated that it would provide technical assistance and training to WEDC. DOA's corrective action plan also stated that WEDC provided its assurances that it would provide DOA with data and other information for the timely and accurate submission of the report.

During our FY 2011-12 audit, the portions of CDBG Cluster funds spent on reportable Section 3 activities were solely administered by WEDC, and we reviewed the Section 3 Summary Report WEDC prepared. This report is based on data submitted by subrecipients receiving CDBG Cluster funds for reportable Section 3 activities. We found that WEDC had developed procedures for gathering and compiling the subrecipient-submitted data necessary to prepare the Section 3 Summary Report. Although we were able to verify some information reported on the Section 3 Summary Report based on the supporting documentation WEDC provided, WEDC was unable to provide support for the reported percentages of work performed by new hires. In addition, we could not ascertain whether all subrecipients required to submit data to WEDC did so. As a result, we cannot be assured that the Section 3 Summary Report was accurately prepared.

Although it appears the percentages included in the Section 3 Summary Report should have been calculated using the supporting documentation WEDC received

from subrecipients, WEDC staff were neither able to explain how the calculations were performed nor locate additional documentation to support them. WEDC staff told us that a list of all subrecipients receiving funds for reportable Section 3 activities is generated centrally and distributed to multiple program staff who then request and receive the subrecipient data necessary to prepare the Section 3 Summary Report. However, WEDC relies on the subrecipients to provide the data in sufficient time to allow it to be incorporated into the Section 3 Summary Report.

We also found that the Section 3 Summary Report prepared for the program year ended March 31, 2012, was not appropriately submitted to HUD. WEDC submitted the prepared report to DOA, and DOA subsequently attempted to submit the report electronically as required. However, it appears there were technical issues when attempting to submit the report electronically, and DOA staff stated that efforts to resolve these issues with HUD were unsuccessful. DOA staff also told us that HUD did not provide an alternative option for submitting the report. DOA staff said that they mailed a paper copy of the Section 3 Summary Report to HUD’s Milwaukee field office along with another, unrelated report. DOA staff were unable to provide documentation demonstrating that HUD received the Section 3 Summary Report, and HUD staff who we contacted at both the Milwaukee and Washington, D.C. offices stated that the report had not been received.

Recommendation

We recommend the Wisconsin Department of Administration develop procedures to ensure the complete and accurate preparation of the Section 3 Summary Report and work with the U.S. Department of Housing and Urban Development to resolve any technical issues that may prevent the electronic submission of DOA’s report for the program year ending March 31, 2013.

Finding: WI-12-5: Section 3 Summary Report

Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

ARRA-Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.255)

<u>Award Number</u>	<u>Award Year</u>
B-09-DY-55-0001	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility for the complete and accurate preparation of the Section 3 Summary Report as well as submission of the report in the manner prescribed by HUD. In response to FY 2010-11 Finding WI-11-55, DOA stated that it would provide technical assistance and training to WEDC, and WEDC provided assurances that it would provide DOA with data and other information for the timely and accurate submission of the report. DOA provided WEDC with Section 3 technical assistance and training on May 9, 2012, as the corrective action plan indicated, and WEDC subsequently developed procedures for gathering and compiling data necessary to prepare the Section 3 Summary Report. Those efforts proved insufficient, however, as the auditors were unable to recalculate reported percentages of work performed by new hires. Therefore, DOA staff with the requisite expertise will work directly with WEDC to gather and compile subrecipient data for the Section 3 Summary Report for the program year ending March 31, 2013.

The auditors also noted that the Section 3 Summary Report for the period ended March 31, 2012, was not appropriately submitted to HUD because of technical issues that DOA was unable to resolve with HUD prior to the due date. DOA will identify and resolve any technical issues that may prevent the electronic submission of the Section 3 Summary Report for the program year ending March 31, 2013.

Finding WI-12-6: State Grant Performance/Evaluation Report

The State Grant Performance/Evaluation Report provides detailed cumulative financial information on multiple CDBG Cluster programs for each open program year. The report includes information such as the total grant allocation, program income, technical assistance fees, and amounts used to meet several national objectives.

During our FY 2010-11 audit, we reported that the State Grant Performance/Evaluation Report Commerce submitted to HUD during FY 2010-11 was inaccurate (Finding WI-11-55). In its corrective action plan, DOA recognized its responsibility to accurately prepare this report and stated that it would provide technical assistance and training to WEDC related to the report compilation.

During FY 2011-12, DOA and WEDC established sources and methodologies for determining and compiling information included in the State Grant Performance/Evaluation Report submitted to HUD. We reviewed selected information for each open program year included in the annual report submitted in June 2012, which was prepared by both DOA and WEDC. Overall, we found the accuracy of the report was improved. However, we again identified inaccuracies with some of the information reported, the most significant of which was a total of \$2.6 million reported under incorrect national objectives. For example, for program year 2008, approximately \$1.0 million should have been included in the amount reported for the “Meet Urgent Community Development Needs” national objective but was instead included in the amount reported for the “Benefit Low/Moderate Income Persons” objective.

Recommendation

We recommend the Wisconsin Department of Administration continue its efforts to ensure the complete and accurate preparation of the State Grant Performance/Evaluation Report.

Some of the inaccuracies we identified could affect whether the requirement is met to expend 70 percent of each program year’s funds to benefit persons of low and moderate income. We note that DOA had previously identified that program year 2008 was not currently meeting this requirement, and DOA staff told us that they were actively working to process allowable accounting adjustments between program years to ensure the requirement would be met before the program year was closed. As a result of the errors we identified, DOA should consider if additional adjustments are needed to ensure this requirement is met before program year 2008 is closed.

Finding WI-12-6: State Grant Performance/Evaluation Report

Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure the complete and accurate preparation of the State Grant/Performance Evaluation Report and will continue its efforts to do so. During the FY 2010-11 audit, the auditors identified errors in amounts reported as obligated to recipients and discrepancies between the amounts reported drawn down and the State’s accounting records. Because of those errors and other concerns with the former Department of Commerce’s development of this report, DOA and WEDC identified the appropriate sources from which each element of the State Grant/Performance Evaluation Report should be reported and re-created the reports for 2005-2010 in their entirety. The 2011 report, which was the first submitted for that program year, was also compiled using the new methodology.

As noted, during the FY 2011-12 audit, the auditors selected and reviewed information for each program year included in the State Grant/Performance Evaluation Report and, while improved, the auditors again noted inaccuracies. Based on discussions with the auditors, the inaccuracies the

auditors identified were almost exclusively related to DOA having reported amounts under an incorrect national objective.

DOA has reviewed the impact of the inaccuracies identified by the auditors on the State's requirement to spend at least 70 percent of each annual grant to benefit low- to moderate-income persons. Based on this review, DOA agrees that additional adjustments will be required to ensure this requirement is met for program year 2008. As the auditors noted, DOA had previously identified that this requirement was not currently being met for program year 2008, and DOA will process the necessary adjustments to ensure this requirement is met for program year 2008 prior to the close of the program year ending March 31, 2013.

Finding WI-12-7: Programs Included in the Treasury-State Agreement

The federal Cash Management Improvement Act of 1990 (CMIA), which is implemented by 31 CFR 205, provides general rules and procedures for the efficient transfer of federal financial assistance between the federal government and the State. The CMIA requires that the State and the federal government enter into a Treasury-State Agreement (TSA) that includes most of the larger federal programs the State administers. For each program included, the TSA specifies the method and timing to be followed by the State to draw funds from the federal government. The TSA also provides for the calculation and payment of interest liabilities for each program when federal financial assistance is not transferred between the federal government and the State in accordance with the agreed-upon timing. The TSA is generally amended annually, primarily to update the programs included in it. DOA's State Controller's Office (SCO) is responsible for entering into the TSA with the federal government, amending it as necessary, and ensuring compliance with it.

Programs with federal expenditures exceeding the threshold prescribed in 31 CFR 205.5 are considered to be large programs and are required to be included in the TSA. 31 CFR 205.5 requires that federal expenditure data from the most recently available single audit be used to determine the large-program threshold and to identify the large programs to be included in the TSA. For the TSA covering FY 2011-12, SCO used a large-program threshold of \$30.0 million and the FY 2009-10 single audit to identify the large programs.

We are concerned because one large program was inappropriately excluded from the TSA for FY 2011-12. Although the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) program (CFDA# 14.228), part of the CDBG Cluster, had FY 2009-10 expenditures of \$65.8 million, which exceeded SCO's large program threshold, it was not included as a large program in the TSA. As a result, the State is not in compliance with CMIA requirements. Further, because the CDBG program was not included in the

TSA as a large program for FY 2011-12, the method and timing for drawing the CDBG program funds was not agreed upon with the federal government. In addition, when completed, the CDBG program will not be included in the calculation of interest liabilities for FY 2011-12, unless otherwise directed by the federal government, and either the State or the federal government may effectively earn interest at the expense of the other.

SCO drafted the TSA covering FY 2011-12 in May 2011. Although the former Department of Commerce administered the CDBG program at that time, 2011 Wisconsin Act 7 abolished the Department of Commerce effective July 1, 2011. According to SCO staff, Commerce staff indicated, at that time, that the FY 2011-12 expenditures for the CDBG program would not exceed the large program threshold and that WEDC would administer the CDBG program, including drawing federal funds. Based on this information, SCO excluded the CDBG program from the FY 2011-12 TSA and did not note this exclusion in Section 4.4 of the TSA. We also note that SCO did not attempt to amend the approved FY 2011-12 TSA following the requirements in 31 CFR 205.7 after it was understood that DOA, and not WEDC, was responsible for the CDBG program.

Recommendation

We recommend the Wisconsin Department of Administration follow federal requirements for identifying the programs to include in the Treasury-State Agreement and amending the agreement when necessary.

Finding WI-12-7: Programs Included in the Treasury-State Agreement

Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005
B-08-DN-55-0001	2009
B-11-DN-55-0001	2011
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA’s State Controller’s Office agrees that the State must follow the federal requirements for identifying the programs to include in the TSA and amend the agreement when necessary.

Finding WI-12-8: Monitoring of State Energy Program Recipients

DOA is responsible for the administration of SEP. Under ARRA, DOA received a one-time SEP award of \$55.5 million. These funds are primarily used to provide loans and grants to various entities, such as local governments, for-profit organizations, and nonprofit organizations through the Clean Energy Manufacturing Revolving Loan Program. As noted, DOA established a relationship with WEDC to administer these funds during FY 2011-12. WEDC's responsibilities included, among other things, entering into loan or grant contracts with recipients, reviewing and approving recipient reimbursement requests, issuing payments to recipients, and monitoring to ensure recipients complied with federal regulations. WEDC's monitoring of the 30 SEP loan and grant recipients included conducting on-site monitoring visits and reviewing quarterly progress reports submitted by recipients.

During our FY 2011-12 audit, we identified concerns related to WEDC's monitoring of loan and grant recipients, particularly the documentation of this monitoring. Although WEDC staff indicated that eight on-site monitoring visits were performed during FY 2011-12, WEDC was unable to provide the completed on-site monitoring checklists for five of these visits. In addition, WEDC was unable to locate 2 of the 37 quarterly progress reports we selected for review, and 12 of the reports we were able to review did not indicate that WEDC staff reviewed the reports. Although current WEDC staff indicate that the monitoring was performed, staff responsible for monitoring loan and grant recipients during FY 2011-12 have since left WEDC, and it appears that documentation was not consistently filed. As a result, we are not assured that on-site monitoring was performed and that quarterly progress reports were reviewed.

Recommendation

We recommend the Wisconsin Department of Administration work with the Wisconsin Economic Development Corporation to ensure that monitoring of loan and grant recipients is performed and documentation maintained.

Finding WI-12-8: Monitoring of State Energy Program Recipients

ARRA-State Energy Program (CFDA #81.041)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0000163	Multi-year

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure WEDC performs monitoring of SEP loan and grant recipients and maintains documentation evidencing that monitoring. To ensure that responsibility is met, DOA will develop policies and procedures for WEDC to use to document the selection and scheduling of subrecipient

monitoring; perform monitoring; complete and document the monitoring report; and store monitoring results, including providing DOA electronically a scanned copy of the completed monitoring report within 30 days of the monitoring visit. DOA will also develop policies and procedures for WEDC for the receipt, review, and storage of subrecipient quarterly progress reports, again including providing to DOA electronically a scanned copy of each quarterly progress report. An attestation that the report has been reviewed will be required to accompany the quarterly progress report transmission to DOA.

Concurrent with the development of new subrecipient monitoring policies and procedures, DOA will work with WEDC in an effort to locate the five completed on-site monitoring checklists and two quarterly progress reports identified by the auditors as missing, and review loan monitoring activities completed by WEDC during the first quarter of calendar year 2013. To the extent that deficiencies are identified as a result of the monitoring review, DOA will oversee WEDC's implementation of appropriate and timely corrective action.

Finding WI-12-9: Subrecipient Audit Monitoring

DOA administers multiple federal programs and awards subgrants of federal funds to local governments, counties, and nonprofit agencies. OMB Circular A-133 requires DOA, as a subgrantor of federal funds, to ensure that subrecipients required to have a single audit performed did so within nine months after the end of the subrecipient's fiscal year; issue management decisions on audit findings within six months after receipt of the audit reports; and ensure that subrecipients take timely and appropriate corrective action on audit findings. DOA's *State Single Audit Guidelines* provide guidance in meeting the requirements outlined in OMB Circular A-133. In addition to DOA's responsibilities related to audits of its subrecipients, beginning with FY 2011-12, DOA also assumed responsibility for ensuring audits of former Department of Commerce subrecipients are completed, obtained, and reviewed, and that corrective action plans are developed for findings identified.

During our FY 2010-11 audit, we reported that neither DOA nor Commerce fully complied with subrecipient audit monitoring requirements (Findings WI-11-52 and WI-11-53). Since that time, DOA has taken some steps in an effort to comply with these requirements. Most notably, DOA filled two positions responsible for subrecipient audit monitoring, including one full-time position in February 2012 and one limited-term position in June 2012. These staff focused their efforts on monitoring audit reports for subrecipients with fiscal years ending during 2011. We will review these efforts as part of our FY 2012-13 audit.

However, we are concerned that DOA has not placed sufficient importance on completing its required monitoring of audit reports for subrecipients with fiscal years ended during 2010. The required monitoring of those audit reports should have been completed during FY 2011-12. We found DOA made only limited efforts to obtain the 2010 audit reports it anticipated but had not yet received and did not actively seek to identify subrecipients of the former Department of Commerce for which a single audit would be required. Specifically, at the time of our fieldwork in July 2012, we found that DOA had not yet received 212, or 57.3 percent, of the 370 audit reports for subrecipients with fiscal years ended during 2010 included on DOA's tracking sheet. Although DOA staff indicated that some of these subrecipients are not required to have a single audit performed because their federal expenditures were below \$500,000, those subrecipients were not generally identified on the tracking sheet at the time of our review. We also identified two subrecipients that should have been but were not included on DOA's tracking sheet, both of which were subrecipients of the former Department of Commerce.

In addition, for most of the 2010 audit reports received, DOA did not complete its review and issue management decisions in a timely manner. Specifically, DOA completed its review and issued management decisions more than six months after the audit reports were received for 74, or 46.8 percent, of the 158 audit reports received. The six-month deadline for completing the review had passed for an additional 24 audit reports still in the review process.

DOA did not have staff dedicated to subrecipient audit monitoring until the second half of FY 2011-12, and these new staff required training. In addition, DOA experienced turnover of other staff who had begun monitoring the 2010 audit reports. As a result, DOA is not assured that its subrecipients, including subrecipients of the former Department of Commerce, administered federal subgrants in accordance with federal requirements during 2010. The subgrants administered by subrecipients during 2010 include amounts funded by ARRA, which placed an increased emphasis on transparency and accountability. Therefore, DOA should give greater priority to obtaining and reviewing the outstanding 2010 audit reports and issuing management decisions.

Recommendation

We recommend the Wisconsin Department of Administration take steps to:

- *obtain outstanding subrecipient audit reports for fiscal years ended during 2010, including those for subrecipients of the former Department of Commerce;*
- *complete reviews of the 2010 subrecipient audit reports and issue management decisions; and*
- *ensure appropriate subrecipient audit monitoring as required by OMB Circular A-133 and State Single Audit Guidelines.*

Finding WI-12-9: Subrecipient Audit Monitoring

Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005
B-08-DN-55-0001	2009
B-11-DN-55-0001	2011
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

ARRA-Community Development Block Grants—State-Administered CDBG Cluster (CFDA #14.255)

<u>Award Number</u>	<u>Award Year</u>
B-09-DY-55-0001	2009

Questioned Costs: None

ARRA-State Energy Program (CFDA #81.041)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0000163	Multi-year

Questioned Costs: None

Weatherization Assistance for Low-Income Persons (CFDA #81.042)

<u>Award Numbers</u>	<u>Award Years</u>
DE-EE0000654	2009
DE-EE0000654	2011

ARRA-Weatherization Assistance for Low-Income Persons (CFDA #81.042)

<u>Award Number</u>	<u>Award Year</u>
DE-EE0000100	2009

Questioned Costs: None

ARRA-Conservation Research and Development (CFDA #81.086)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0002559	Multi-year

Questioned Costs: None

Low-Income Energy Assistance Program (CFDA #93.568)

<u>Award Numbers</u>	<u>Award Years</u>
2012G992201	2012
2012G99BX11	2012
2011G992201	2011
2011G992212	2011
2010G992201	2010
2010G992212	2010

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure that subrecipients required to have a single audit have such an audit; issue management decisions on audit findings; and ensure that subrecipients take timely and appropriate corrective action on all audit findings. DOA's single audit resources were exhausted during the first half of FY 2011-12 as it resolved the audit reports for subrecipients with fiscal years ended during 2009. As a result, 136 of 142 audits for subrecipients with fiscal years ended during 2010 were not completed until the Single Audit Accountant position was filled in February 2012.

During the period the 2010 audit reports were being reviewed, DOA also reviewed audit reports received for subrecipients with fiscal years ended during 2011 and obtained additional records related to subrecipient audit monitoring from former Department of Commerce staff. During FY 2012-13, DOA undertook activities to identify all subrecipients of the former Department of Commerce and request audit reports from those subrecipients as well as DOA subrecipients from which an audit report had not yet been received. DOA determined that audits were required for 240 of its 372 subrecipients, 370 of which were listed on the tracking sheet reviewed by the auditors plus 2 former Department of Commerce subrecipients inadvertently omitted from the list. Audits were not required of the remaining 132 subrecipients on the list because they did not expend \$500,000 or more of federal awards. The status of the 2010 audits as of February 20, 2013, is summarized in the following table. DOA will continue to make receipt, review, and resolution of the remaining 2010 audits a high priority.

Status of Audits for Subrecipients with
Fiscal Years Ended During 2010

<u>Status</u>	<u>Number</u>	<u>Percent</u>
Required	240	100%
Pending Review or Resolution	18	7
Management Decision Issued	<u>210</u>	<u>88%</u>
Total Received	<u>228</u>	<u>95%</u>
Not Received	<u>12</u>	<u>5%</u>

Finding WI-12-10: 1512 Reporting

Section 1512 of ARRA requires the State to report quarterly to the federal government certain information for programs and projects that are funded under ARRA, such as prime vendor payments and certain information on subrecipients and their subvendors. For example, if a subrecipient of the State pays more than \$25,000 of ARRA funds to a subvendor, the State is required to report either the subvendor's DUNS number or the subvendor's name and zip code, as well as the subaward number assigned to the subrecipient. Further, although not specifically required, it is preferred that the cumulative amount paid to a subvendor also be reported when the aggregated payments for the subvendor exceed \$25,000 for a quarter.

During our FY 2010-11 audit, we reported that the Department of Commerce did not accurately report subvendor information on the 1512 report for the ARRA portions of SEP, the CDBG Cluster, and the Energy Efficiency and Conservation Block Grant Program (CFDA #81.128) (Finding WI-11-56). Because DOA was responsible for these programs during FY 2011-12, we recommended that DOA correct the 1512 reports for the misstatements identified and ensure procedures are modified to avoid similar misstatements. WEDC administered portions of these programs on behalf of DOA in FY 2011-12, and we noted that DOA may need to work with WEDC staff to implement corrective actions.

During our FY 2011-12 audit, we found that DOA worked with WEDC to review subvendor information and payments and, when preparing the March 2012 quarterly 1512 report, materially corrected the inaccuracies identified during our FY 2010-11 audit for the ARRA portions of SEP and the Energy Efficiency and Conservation Block Grant Program. We also found that DOA and WEDC were continuing to correct previously identified errors for the ARRA portions of the CDBG Cluster and were told that these corrections would be made for the June 2012 quarterly 1512 report. We will review these corrections during our FY 2012-13 single audit. In addition, we found that DOA implemented an electronic spreadsheet to track subvendor payments and ensure they would be appropriately reported in the 1512 reports.

Despite these efforts, we found that DOA did not appropriately identify and report on all subvendors paid more than \$25,000 funded under ARRA. Specifically, DOA did not report all required information for some subvendors, such as DUNS numbers or names and zip codes, as well as subaward numbers assigned to subrecipients. DOA also did not accurately report subvendor payment amounts. During our review of the March 2012 quarterly 1512 report, we identified that DOA:

- excluded from the report all required information for 3 of 190 subvendors and overstated subvendor payments by \$9.9 million for SEP due to keying and other errors in the spreadsheet used to track subvendor payments;
- excluded from the report information for 1 of 37 subvendors and overstated subvendor payments by \$4.6 million for the CDBG Cluster due to keying and other errors;

- omitted the subaward numbers assigned to the subrecipients for 18 subvendors and, as a result, understated payments to subvendors and overstated payments to prime vendors by \$3.7 million for the Conservation Research and Development (CFDA #81.086) grant;
- excluded from the report information for 11 of 31 subvendors and, as a result, understated subvendor payments by \$1.9 million for the Conservation Research and Development grant; and
- reported payment information inaccurately and, as a result, understated other subvendor payments by \$0.9 million for the Conservation Research and Development grant.

Because of these errors, the 1512 report submitted to the federal government for the quarter that ended in March 2012 is misstated for the ARRA portions of SEP, the CDBG Cluster, and the Conservation Research and Development grant. Further, because the 1512 report for each quarter is cumulative and includes information from prior quarters, the 1512 reports for subsequent quarters may also be misstated.

Recommendation

We recommend the Wisconsin Department of Administration correct the 1512 reporting errors identified and continue its efforts to ensure proper 1512 reporting in the future.

Finding WI-12-10: 1512 Reporting

ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.255)

<u>Award Number</u>	<u>Award Year</u>
B-09-DY-55-0001	2009

Questioned Costs: None

ARRA-State Energy Program (CFDA #81.041)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0000163	Multi-year

Questioned Costs: None

ARRA-Conservation Research and Development (CFDA #81.086)

<u>Award Number</u>	<u>Award Years</u>
DE-EE0002559	Multi-year

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA reviewed the misstatements described in the finding. This review validated the auditors' findings with respect to subvendor payment omissions or misstatements for SEP ARRA and ARRA portions of the CDBG Cluster and for the inadvertent omissions of subaward numbers assigned to subrecipients for the Conservation Research and Development grant causing payments to subvendors to be understated and payments to prime vendors to be overstated by the same amount. DOA further validated a total of \$2.8 million of Conservation Research and Development grant subvendor payment understatements.

March 2012 reporting errors that were not corrected with the June 2012 or September 2012 quarterly 1512 reports, if any, will be corrected during the September 2012 continuous quality assurance period. In addition, DOA and WEDC have further modified procedures to ensure that report data elements, whether required or preferred, are reported in the manner prescribed by ARRA Section 1512 and to avoid similar misstatements in the future. Accordingly, effective with the June 2012 quarterly reporting period, DOA implemented new procedures for tracking and reporting 1512 data for the Conservation Research and Development grant, while WEDC implemented an additional review by its Compliance Department of 1512 reporting data it has developed prior to transmitting the same to DOA for inclusion in the State's report. Implementation of these procedures should eliminate data omissions and clerical errors such as those that were identified by the auditors in their review of the March 2012 quarterly report.

Finding WI-12-11: Access to the WisWAP System

DOA administers the Weatherization for Low-Income Persons program to increase the energy efficiency of dwellings owned or rented by low-income persons, thereby reducing their total energy costs and improving their health and safety. DOA uses the Wisconsin Weatherization Assistance Program for Low Income Persons (WisWAP) system to monitor and approve payments for improvements made to dwellings under the Weatherization program. It is important that DOA maintain proper controls over access to the WisWAP system to reduce the risk that unauthorized individuals can approve payments and view sensitive client information. Procedures should ensure that access to WisWAP is removed in a timely manner when employees terminate employment.

However, DOA does not have sufficient procedures in place to ensure that access to WisWAP is limited to only employees needing it for their job duties and is removed when an employee terminates employment. At the time of our fieldwork in January 2013, we identified two former employees who had terminated employment with DOA in summer 2011, but who continued to have access to WisWAP. One former employee had the ability to approve invoices. The

other had access to view sensitive information, such as applicants' names, addresses, and personal financial information. Although DOA staff stated that these former employees had not accessed WisWAP since leaving employment, they were not prevented from doing so. As a result of inappropriate access to WisWAP, unallowable costs could be inappropriately approved and/or sensitive information could be compromised.

Weatherization program staff stated that managers in DOA's Division of Energy Services (DES) are to inform the WisWAP system manager or system staff when an employee no longer needs access to the WisWAP system. However, the WisWAP system manager and system staff indicated that they were not notified that access should be removed for the two former employees we identified.

In January 2013, DES updated its procedures so that all DOA employees with access to WisWAP also have the ability to remove an employee's WisWAP access when they learn that the employee is no longer actively using the system. Although these steps may help reduce the occurrence of inappropriate access, additional procedures would further strengthen the process of identifying employees for whom WisWAP access is no longer needed. For example, DOA staff prepare a payroll termination e-mail that identifies all terminated employees. By requesting to be included on the distribution list for this e-mail, WisWAP system staff could routinely identify terminated employees and remove their access to WisWAP in a timely manner.

Recommendation

We recommend the Wisconsin Department of Administration implement procedures to ensure access to the WisWAP system is removed in a timely manner for terminated employees, including a procedure to send the payroll termination e-mail to staff responsible for system access.

In January 2013, when DES modified its procedures for identifying and removing WisWAP system access granted to employees, it also modified its procedures for identifying and removing external WisWAP system users, such as individuals who DOA contracts with to provide technical assistance. Previously, access granted to external WisWAP system users was not regularly reviewed. Rather, identification of external users no longer requiring WisWAP system access occurred through communications between Weatherization program and system staff. Following its modified procedures, DES staff now plan to perform a quarterly review of when each external user last accessed the WisWAP system and inactivate access for any external user who has not accessed the system in the previous two months, thereby preventing the external user from using the WisWAP system. Although we did not identify any specific concerns related to external WisWAP system users, additional procedures to monitor the appropriateness of external user access more closely, such as periodically verifying access needs with DOA staff responsible for overseeing the external user, would help further ensure that access remains appropriate.

Finding WI-12-11: Access to the WisWAP System*Weatherization Assistance for Low-Income Persons* (CFDA #81.042)

<u>Award Numbers</u>	<u>Award Years</u>
DE-EE0000654	2009
DE-EE0000654	2011

ARRA-Weatherization Assistance for Low-Income Persons
(CFDA #81.042)

<u>Award Number</u>	<u>Award Year</u>
DE-EE0000100	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to maintain proper controls over access to the WisWAP system to reduce the risk that unauthorized individuals can approve payments and view sensitive client information, and agrees to implement procedures to ensure access to the WisWAP system is removed in a timely manner for terminated employees, including sending the payroll termination e-mail to staff responsible for system access. To that end, the WisWAP Help Desk e-mail address has been added to the payroll termination distribution list. Termination notices sent to that address will be forwarded to designated staff who will ensure system access has been removed for terminated employees.

The auditors also noted that access for external WisWAP system users, such as individuals who DOA contracts with to provide technical assistance, was not regularly reviewed and described a plan DES offered to address the same. The plan, as originally contemplated, was to manually review external users' access on a quarterly basis and to inactivate any user who had not used the system in the previous two months. The first such review was completed on March 1, 2013. However, beginning April 1, 2013, and every other month thereafter, the system user validation will be automated and will check to see if, within the last two months, a contact has logged in, been assigned to a field, or been created, thereby covering user profiles, user contacts, and new user profiles and contacts, respectively. If none of the conditions have been met, the WisWAP system will automatically inactivate the contact.

**Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2011-12**

U.S. Department of Housing and Urban Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-2	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Oversight of Programs Funded with CDBG Cluster Funds	Undetermined
WI-12-6 ¹	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report*	\$ 0
WI-12-7	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Programs Included in the Treasury-State Agreement	0
WI-12-3	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	HUD Monitoring of CDBG Activities	0
WI-12-4	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	WEDC Internal Control Deficiencies	0
WI-12-5	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	Section 3 Summary Report*	0
WI-12-9	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	Subrecipient Audit Monitoring*	0
WI-12-10	14.255	ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1512 Reporting*	0

U.S. Department of Energy

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-4	81.041	ARRA-State Energy Program	WEDC Internal Control Deficiencies	\$ 0

U.S. Department of Energy *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-8	81.041	ARRA-State Energy Program	Monitoring of State Energy Program Recipients	\$ 0
WI-12-9 ¹	81.041	ARRA-State Energy Program	Subrecipient Audit Monitoring*	0
WI-12-10	81.041	ARRA-State Energy Program	1512 Reporting*	0
WI-12-9	81.042 81.042	Weatherization Assistance for Low-Income Persons ARRA-Weatherization Assistance for Low-Income Persons	Subrecipient Audit Monitoring*	0
WI-12-11 ¹	81.042 81.042	Weatherization Assistance for Low-Income Persons ARRA-Weatherization Assistance for Low-Income Persons	Access to the WisWAP System	0
WI-12-9	81.086	ARRA-Conservation Research and Development	Subrecipient Audit Monitoring*	0
WI-12-10	81.086	ARRA-Conservation Research and Development	1512 Reporting*	0

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-9	93.568	Low-Income Energy Assistance Program	Subrecipient Audit Monitoring*	\$ 0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 1.

Department of Children and Families ■

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. DCF also administers the Wisconsin Shares child care subsidy program and Wisconsin Works (W-2), Wisconsin's work-based public assistance program. During FY 2011-12, DCF disbursed \$2.0 billion of which federal grants financed \$641.4 million.

As part of our standard audit procedures, we reviewed DCF's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for five type A programs. We identified concerns related to the Foster Care—Title IV-E (CFDA #93.658) and Adoption Assistance (CFDA #93.659) programs, as well as the Temporary Assistance for Needy Families (TANF) (CFDA #93.558) program and Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596).

In addition, we followed up on DCF's progress in addressing concerns from Findings WI-11-43 through WI-11-51 of our prior audit (report 12-6). As noted on page 217 of the Summary Schedule of Prior Audit Findings, DCF has implemented appropriate corrective actions to address our concerns related to Findings WI-11-44 and WI-11-46. Corrective actions were taken to partially address Findings WI-11-45 and WI-11-49. In addition, we continue to report concerns related to unallowable costs claimed under Foster Care—Title IV-E and Adoption Assistance, timeliness of rate-setting reviews for the Foster Care—Title IV-E program, reporting for the Foster Care—Title IV-E program, computer data matches for TANF, and case file documentation for cases funded by the CCDF Cluster and TANF.

Finding WI-12-12: Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance

DCF administers Wisconsin's foster care and adoption assistance programs and uses federal Foster Care—Title IV-E funds, federal Adoption Assistance funds, and state funds to provide maintenance payments on behalf of eligible children under its jurisdiction. DCF is responsible for determining maintenance rates paid to the foster parents or adoptive parents for children in foster care whose parents have had their parental rights terminated, and who are transitioning from the foster care program to the adoption assistance program. DCF uses the Wisconsin Statewide Automated Child Welfare Information System (eWiSACWIS) to enter and document placements, the monthly maintenance payment, eligibility status for federal reimbursement, and other placement and child information.

The approved monthly maintenance payment includes a basic rate and two other rates, if determined necessary based on the needs of the child. The basic rate is based on the age of the child and is established in the State's biennial budget. Any "supplemental rate" is determined through the completion of an assessment using the Child and Adolescent Needs and Strengths (CANS) tool, which is used to calculate the amount of the supplemental rate based on the specific needs and characteristics of the child. Any "exceptional rate" is determined through the judgment of the caseworker and is intended to provide for the costs of caring for a child whose needs are not covered by the basic and supplemental rates. The total monthly maintenance payment, along with the completed CANS tool and justification for any exceptional rate, are entered and documented by DCF staff in eWiSACWIS.

DCF may seek reimbursement for the federal government's share of allowable costs for eligible children. However, certain costs are unallowable under each program's rules and cannot be claimed for federal reimbursement. For example, the federal rules for Foster Care—Title IV-E specifically prohibit states from seeking federal reimbursement for maintenance payments covering medical and respite care costs, although states themselves may fund medical and respite care for children in foster care. In contrast, federal rules for the Adoption Assistance program do not specifically prohibit any costs from being federally reimbursed, but they do prohibit the federally allowable share of maintenance payments funded by the Adoption Assistance program from exceeding the amount the federal government would have reimbursed under Foster Care—Title IV-E.

During our FY 2009-10 audit, we reviewed foster care and adoption assistance case files for 90 children for whom adoption assistance payments were made and identified 57 cases in which the approved adoption assistance maintenance payment was based on the last approved rate claimed for federal reimbursement under Foster Care—Title IV-E. Each of these 57 cases included an exceptional rate that included costs that were unallowable and were not eligible for federal reimbursement under Foster Care—Title IV-E. As such, the portion of the adoption assistance maintenance payment that exceeded the allowable amounts under Foster Care—Title IV-E would also be unallowable for federal reimbursement under Adoption Assistance. In addition, we identified various mathematical errors that resulted in approved maintenance payments that were unsupported by the

documentation contained in the case file (Finding WI-10-21). During our FY 2010-11 audit, we reviewed foster care and adoption assistance case files for 40 children placed into adoption assistance during our audit period and identified 31 cases that included unallowable costs in the calculation of the maintenance payment as well as other mathematical errors (Finding WI-11-43).

In response to our FY 2010-11 finding, DCF returned to the federal government \$50,559 it received as reimbursement under Foster Care—Title IV-E and Adoption Assistance for the cases identified in our prior audit, and it continues to implement corrective actions. For example, DCF conducted training with staff on allowable costs in summer 2011 and provided additional training in FY 2012-13. In addition, DCF made enhancements to eWiSACWIS in June 2012 to prevent inconsistencies between the payment amount and the rate-setting documentation. DCF staff were also in contact with the federal government in fall 2012 related to our FY 2009-10 and FY 2010-11 findings and are currently working to obtain approval of a plan to annually calculate and return funds to the federal government for adoption assistance cases from past years for which DCF continues to claim reimbursement for unallowable costs.

It appears the corrective actions taken by DCF have resulted in improvements. However, in our review of 40 foster care and adoption assistance cases for which adoption assistance maintenance payments were provided, we identified 9 cases that included unallowable respite care costs, ranging from \$50 per month to \$400 per month, in the calculation of an exceptional rate. As a result, the total foster care monthly maintenance amount included unallowable costs that continued to be paid to the adoptive parents and, therefore, would be unallowable under Adoption Assistance. However, we note that maintenance payments for all but one of these cases were agreed upon with the adoptive parents prior to the training provided by DCF in 2011. As such, these exceptions may not have been unexpected. For the 9 cases, we question \$1,585 claimed for federal reimbursement under Foster Care—Title IV-E and \$7,645 claimed for federal reimbursement under Adoption Assistance as unallowable costs during FY 2011-12. We further question an undetermined amount for adoption assistance cases with a monthly maintenance rate approved in a prior year that included unallowable costs and that continued to be paid during FY 2011-12.

In addition, we identified two cases in which the supplemental rate was not accurately calculated. For these cases, the CANS tool, implemented in February 2011, was used to assess the child's identified needs and calculate the amount of the supplemental rate portion of the maintenance payment. Although the caseworkers appropriately completed the CANS tool and assessed the needs of the child, the caseworkers made errors in manually calculating the payment amount based on the assessed needs. For these two cases, we question \$1,021 claimed for federal reimbursement under Adoption Assistance.

Due to the continued exceptions and questioned costs identified in our FY 2011-12 audit, as well as the unknown amount of questioned costs related to prior year cases, we again qualify our opinion on compliance for the Adoption Assistance program.

☑ Recommendation

We recommend the Wisconsin Department of Children and Families continue its efforts to ensure only allowable costs are claimed under Foster Care—Title IV-E and Adoption Assistance and that maintenance rates are appropriately calculated.

Finding WI-12-12: Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance***Foster Care—Title IV-E*** (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1401	2011
G1102WI1401	2011
G1202WI1401	2012

Questioned Costs: \$1,585, Plus an Undetermined Amount

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1407	2011
G1102WI1407	2011
G1202WI1407	2012

Questioned Costs: \$8,666, Plus an Undetermined Amount

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. As noted by the auditors, corrective actions taken have yielded significant improvements, and DCF will continue to enhance and refine these corrective strategies. Four of these key strategies are:

- In July 2011, DCF implemented a centralized review of all rate-setting documentation, including CANS assessments and exceptional rate narrative justifications. All of the questioned rates were calculated prior to implementation of the centralized review process.
- In July 2012, state and special needs adoption program contractor staff participated in a comprehensive adoption assistance training program that emphasized timely and accurate completion of CANS assessments, rate-setting determinations, and exceptional payment justifications.
- In November 2012, DCF held the first quarterly Rate Setting Coordinators meeting, which emphasized the importance of timely and accurate rate setting.
- In December 2012, Title IV-E regional coordinators began monitoring rate-setting accuracy and exceptional rate justifications at all quarterly meetings to address concerns in an ongoing manner.

DCF anticipates that full implementation of these corrective actions will result in significant improvements in the appropriateness, timeliness, and consistency of rate-setting practices and related documentation.

Finding WI-12-13: Federal Reporting and Claiming of Expenditures under Foster Care—Title IV-E

As a part of receiving federal funds under the Foster Care—Title IV-E and the Adoption Assistance programs, DCF is required to prepare a quarterly expenditure report. This report includes payments to foster care providers and adoptive families for federally eligible cases and program administration costs. The report is critical because it is used to calculate the federal government’s share of both programs’ costs. Preparation of the report is complex and time-consuming because costs are accumulated from various sources, including eWiSACWIS, the agency’s accounting system, various time studies, and the Central Office Reporting system. Amounts from these sources are manually entered into various spreadsheets used to calculate the amounts included in the report and the claim for federal reimbursement.

As a part of our audit, we again identified errors in the preparation of the report that resulted in a net over-claim of federal reimbursement under Foster Care—Title IV-E. In addition, we found that the information used to calculate the “penetration” rate was inaccurate, resulting in an under-claim of federal reimbursement under Foster Care—Title IV-E.

Errors in Quarterly Report Preparation

In past audits, we identified errors in the quarterly expenditure reports and made recommendations for improvement. DCF has worked to improve the process to prepare the quarterly reports by, among other things, reducing the amount of manual data entry and cross-training another staff person to prepare the quarterly reports. Nevertheless, in our FY 2010-11 audit, we again identified errors in the reports for the quarters ended September 30, 2010, March 31, 2011, and June 30, 2011 (Finding WI-11-45). The identified errors resulted in a net over-claim of federal reimbursement under Foster Care—Title IV-E of \$2.0 million and a net under-claim of federal reimbursement under Adoption Assistance of \$3,230. As noted in our FY 2010-11 audit, DCF made adjustments to subsequent quarterly reports to correct for these errors.

During our FY 2011-12 audit, we found DCF continues to make progress to implement corrective actions related to the quarterly reports. We tested the report for the quarter ended December 31, 2011, and identified fewer errors for the amounts claimed under Foster Care—Title IV-E and noted no errors in the amounts claimed under the Adoption Assistance program. The identified errors include the following:

- DCF included \$1,098,400 in unallowable costs in the administrative cost pool. The costs in this pool are claimed under Foster Care—Title IV-E based on time study results, the penetration rate, and the federal participation rate. As a result, DCF over-claimed \$103,208 of federal reimbursement under the Foster Care—Title IV-E for the quarter ended December 31, 2011.
- DCF claimed federal reimbursement for eWiSACWIS and training costs based on incomplete records, resulting in an under-claim of \$12,016 under Foster Care—Title IV-E for the quarter ended December 31, 2011.

We also performed a review of the September 30, 2011 quarterly report, focusing on whether the errors identified in the December 31, 2011 report also occurred in this quarterly report. We identified similar errors, resulting in a net over-claim of \$65,112 under Foster Care—Title IV-E.

We discussed these errors with DCF staff who corrected them and essentially returned the net over-claim for these errors when submitting the quarterly report for the quarter ended March 31, 2012. Since the over-claimed costs were returned to the federal government prior to the end of our audit period, we do not question any costs.

Errors in Penetration Rate Report

As noted, preparation of the quarterly report is complex and time-consuming because costs are accumulated from various sources. DCF uses eWiSACWIS reports to calculate the penetration rate used to calculate the amount of administrative costs that can be claimed for federal reimbursement under Foster Care—Title IV-E. The penetration rate is equal to the number of days in the foster care program for those children who are considered eligible and can be claimed for federal reimbursement under Foster Care—Title IV-E divided by the total number of days all children spend in the foster care program. Some technical adjustments are made to the penetration rate for children who meet certain criteria.

We reviewed the report used to calculate the penetration rate for the quarter ended December 31, 2011, and selected 65 foster care cases to determine if they were included in the report accurately. We found 11 cases that were incorrectly reflected as “pending” in the report. Because these cases were pending, those children considered eligible and reimbursable under Foster Care—Title IV-E were not appropriately included in the calculation of the penetration rate. As a result, DCF’s claim for federal reimbursement of administrative costs was understated for the quarter ended December 31, 2011.

We discussed our findings with DCF staff who found that the criteria used to obtain the information from eWiSACWIS for the penetration rate report had not been properly updated for changes made in eWiSACWIS in June 2011. Because the criteria were not properly updated, certain cases that were eligible and reimbursable under Foster Care—Title IV-E were not accurately reflected in the report and were defaulted to a pending status. Subsequent to our audit period, DCF updated the criteria used to obtain information for the penetration rate report and recalculated the penetration rates going back to the December 2010 quarter. As shown in Table 4, the penetration rates based on the updated criteria used for the September 30, 2012 report were higher than the penetration rates that were previously used in the quarterly reports to claim federal reimbursement of administrative costs for the quarters ended December 30, 2010, through March 31, 2012.

Table 4

Comparison of Penetration Rates Used in Claiming Federal Reimbursement¹

Quarter Ended	Penetration Rate	
	Prior Report Criteria	Updated Report Criteria
December 31, 2010	50.95%	52.58%
March 31, 2011	52.79	54.07
June 30, 2011	51.95	54.37
September 30, 2011	50.64	55.02
December 31, 2011	47.36	55.21
March 31, 2012	47.18	55.19

¹ Penetration rates based on the September 30, 2012 quarterly report detail.

Based on the corrected penetration rates, DCF adjusted the previous administrative cost claims in the report for the quarter ended September 30, 2012. Because we detected the errors as a part of our audit work, DCF was able to claim an additional \$3,898,488 in federal reimbursement under Foster Care—Title IV-E that may not have otherwise been claimed. DCF will also adjust the June 30, 2012 administrative cost claim based on the updated penetration rate report in the report for the quarter ended December 31, 2012, which will result in additional federal reimbursement.

 Recommendation

We recommend the Wisconsin Department of Children and Families continue its ongoing efforts to ensure accuracy in the quarterly reports and in the information used in preparing these reports.

Finding WI-12-13: Federal Reporting and Claiming of Expenditures under Foster Care—Title IV-E

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1401	2011
G1102WI1401	2011
G1202WI1401	2012

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and has revised procedures to prevent similar future findings. DCF continues its efforts to improve and streamline the Foster Care—Title IV-E federal reporting process and has implemented a data warehouse to simplify the development of Foster Care—Title IV-E benefit reports.

As noted, the penetration rate report errors that resulted in under-claiming were due to a change in the eWiSACWIS application and related batch processing that resulted in the assignment of certain cases that were actually reimbursable to a “pending” (non-reimbursable) status. Upon identification of this report error, DCF immediately corrected the penetration rate report logic to properly assign Foster Care—Title IV-E eligibility status for cases resulting in a subsequent upward adjustment to the DCF Foster Care—Title IV-E administrative claim.

Foster Care Maintenance Rates

Foster care maintenance rates should be reviewed periodically to ensure that foster care providers are not paid more or less than the amount necessary to meet the needs of foster children. DCF’s policy is to review the foster care maintenance rate every six months while a child is in a foster home or treatment foster home. If certain eligibility criteria are met, DCF may request federal reimbursement under Foster Care—Title IV-E for a portion of these payments. During our FY 2011-12 audit, we continued to identify concerns related to the timeliness of rate-setting reviews at the Bureau of Milwaukee Child Welfare (BMCW) and for children outside Milwaukee County who are considered to be in state foster care.

Finding WI-12-14: Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare

BMCW is responsible for, among other things, determining foster care maintenance payments that should be paid on behalf of Milwaukee County children in

substitute care. During past audits, we found that BMCW staff did not complete rate-setting reviews in a timely manner. In our FY 2010-11 audit, we continued to find untimely rate-setting reviews for 7 of the 40 cases we reviewed (Finding WI-11-47).

DCF has taken various corrective actions to address our previous findings, including training and increased monitoring by BMCW supervisors. Other efforts included requests for a corrective action plan in March 2012 from two BMCW service providers responsible for case management services. We note that, in its response to our past audit recommendations, DCF indicated that it had developed a monitoring report in July 2011 for use by supervisors to assess compliance with the six-month review requirements. However, based on discussions with DCF staff, it appears the report was not effectively used. DCF subsequently redesigned the report and made it available for use again in July 2012.

Based on our FY 2011-12 audit, DCF needs to continue its efforts to ensure timely rate-setting reviews are completed. We found that BMCW staff did not complete timely rate-setting reviews for 11 of 40 cases we reviewed. For example, a rate-setting review for one case was completed on January 1, 2011, and another review should have been completed by July 1, 2011. However, the next rate-setting review was not completed until February 9, 2012, when the maintenance payment was increased by \$33. The rate-setting review was completed more than 13 months after the January 2011 review and 7 months later than DCF’s policy requires. It is possible that the circumstances that caused the caseworker to increase the monthly maintenance rate existed earlier and, had the rate been reviewed on July 1, 2011, the foster parents would have been provided the higher maintenance payment at that time to care for the child. Because the rate-setting reviews are not being completed in a timely manner, it is possible that DCF paid foster care providers more or less than was necessary to meet the needs of the foster children.

☑ Recommendation

We recommend the Wisconsin Department of Children and Families ensure that Bureau of Milwaukee Child Welfare staff comply with the Department’s policy and complete foster care maintenance rate-setting reviews every six months.

Finding WI-12-14: Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1401	2011
G1102WI1401	2011
G1202WI1401	2012

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. Quality assurance staff in the DCF Regions, BMCW, and the State’s special needs adoption program continue to monitor the timely completion of rate-setting determinations for applicable cases. In fall 2012, DCF initiated a series of program enhancements to emphasize timely review and completion of rate-setting procedures:

- In July 2012, the redesigned Rate Review Timeliness report (previously known as the CANS Assessment Report) added deadlines for completing rate-setting determinations to ensure timely completion of both the CANS assessments and rate-setting determinations.
- In November 2012, DCF held the first quarterly Rate Setting Coordinators meeting, which reemphasized the importance of timely and accurate rate setting and the use of the Rate Review Timeliness report to identify and prioritize cases in need of review.
- In December 2012, Title IV-E regional coordinators began to monitor rate-setting timeliness at all quarterly meetings to address concerns in an ongoing manner.

DCF anticipates that full implementation of these corrective actions will result in significant improvements in appropriateness, timeliness, and consistency of rate-setting practices and related documentation.

Finding WI-12-15: Foster Care Rate Setting for State Foster Care Cases

As part of our audit of Foster Care—Title IV-E, we also test for timely rate-setting reviews for cases for children outside Milwaukee County who are considered to be in state foster care. During our FY 2010-11 audit, we found that DCF’s special needs adoption program staff who are responsible for state foster care cases for children outside Milwaukee County, did not complete rate-setting reviews in a timely manner for six of nine cases we reviewed and, in one case, did not update placement information in a timely manner (Finding WI-11-48).

In response to our findings, DCF developed a report in July 2012 to monitor the timeliness of rate-setting reviews and continues to consider other efforts, such as a centralized review process for all state cases. These corrective actions were implemented after the end of FY 2011-12 and will be tested during our FY 2012-13 audit. However, for our FY 2011-12 audit, we continued to find that staff in the special needs adoption program were not timely in their rate-setting reviews for five of the seven state foster care cases we selected. For example, a pre-adoptive case that had a rate-setting review completed on March 28, 2011, should have had another review completed by September 28, 2011. However, the child’s adoption

was finalized as of January 10, 2012, and a second rate-setting review was never completed. Because the rate-setting reviews are not being completed in a timely manner, it is possible that DCF paid foster care providers more or less than was necessary to meet the needs of the foster children.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure that special needs adoption program staff complete foster care maintenance rate-setting reviews every six months.

Finding WI-12-15: Foster Care Rate Setting for State Foster Care Cases

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1401	2011
G1102WI1401	2011
G1202WI1401	2012

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. Quality assurance staff in the DCF Regions, BMCW, and the State’s special needs adoption program continue to monitor the timely completion of rate-setting determinations for applicable cases. In the fall of 2012, DCF initiated a series of program enhancements to emphasize timely review and completion of rate-setting procedures:

- In July 2012, the redesigned Rate Review Timeliness report (previously known as the CANS Assessment Report) added deadlines for completing rate-setting determinations to ensure timely completion of both the CANS assessments and rate-setting determinations.
- In November 2012, DCF held the first quarterly Rate Setting Coordinators meeting, which reemphasized the importance of timely and accurate rate setting and the use of the Rate Review Timeliness report to identify and prioritize cases in need of review.
- In December 2012, Title IV-E regional coordinators began to monitor rate-setting timeliness at all quarterly meetings to address concerns in an ongoing manner.

DCF anticipates that full implementation of these corrective actions will result in significant improvements in appropriateness, timeliness, and consistency of rate-setting practices and related documentation.

Finding WI-12-16: Cash Management: Foster Care—Title IV-E and Adoption Assistance

As required by the Cash Management Improvement Act of 1990, as amended, the State has entered into an agreement with the U.S. Department of the Treasury to ensure that neither the State nor the federal government earns interest income at the expense of the other. This agreement, which the Department of Administration enters into on behalf of the State, is referred to as the Treasury-State Agreement (TSA). For certain federal programs, including Foster Care—Title IV-E and Adoption Assistance, the TSA specifies the timing for federal reimbursement of allowable grant expenditures based on calculated check clearance patterns. Check clearance patterns reflect the approximate time between the State's issuance of checks and other forms of payment and when these payments clear the State's bank account. For the Foster Care—Title IV-E and Adoption Assistance programs, the TSA includes a methodology for drawing federal funds monthly, based on the quarterly award amount and the expenditure type, which include administrative costs and maintenance payments.

We reviewed the procedures used by DCF to draw federal reimbursement for the Foster Care—Title IV-E and Adoption Assistance programs and compared this to the methodology outlined in the TSA. We found that DCF was not drawing funds for these two programs in compliance with the TSA. For example, the TSA states that DCF will draw one-third of the quarterly award amount on a monthly basis and that this amount will be drawn in two installments: one for maintenance payments and one for administrative costs. Although DCF's procedures result in a monthly draw of one-third of the quarterly award amount, the two installments are not based on the clearance patterns of the two expenditure types. Rather, they are based on the clearance pattern of the total monthly expenditures. For example, in March 2012, the first monthly draw for Foster Care—Title IV-E was \$2,909,861, not the \$1,061,011 that would have been drawn had the methodology in the TSA been followed.

During FY 2008-09, DCF staff reviewed the methodology for the Foster Care—Title IV-E and Adoption Assistance programs included in the TSA. Based on this review, they updated the procedures used to draw federal funds to better reflect the expenditure clearance patterns for the programs. However, it is unclear why the State did not update the TSA for this change. Further, annual reviews of the TSA by DCF staff did not identify that the TSA did not reflect current procedures. DCF should seek to update the TSA for the Foster Care—Title IV-E and Adoption Assistance programs.

Recommendation

We recommend the Wisconsin Department of Children and Families work with the Wisconsin Department of Administration to update the Treasury-State Agreement for drawing federal funds for the Foster Care—Title IV-E and Adoption Assistance programs.

Finding WI-12-16: Cash Management: Foster Care—Title IV-E and Adoption Assistance

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1401	2011
G1102WI1401	2011
G1202WI1401	2012

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1407	2011
G1102WI1407	2011
G1202WI1407	2012

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF plans to update the TSA to ensure the current practices and procedures are reflected in the agreement.

Finding WI-12-17: Overdraw of Adoption Assistance Funds

The federal government awards Adoption Assistance funds quarterly, based on an estimate of the federal share of expenditures for that quarter. DCF draws one-third of the quarterly award amount in each month of the quarter. The federal government finalizes the award amount to equal the actual federal share of expenditures charged to the program for that quarter, as reported by DCF through a quarterly expenditure report. These adjustments result in DCF processing either an additional draw of federal funds or returning excess federal funds.

Effective cash management procedures include monitoring to ensure that the final amount of federal funds drawn equals the actual federal share of expenditures reported in the quarterly expenditure report. Although DCF does have procedures in place to monitor federal draws, DCF requested and received \$53,006,237 in federal funds for federal fiscal year (FFY) 2010-11, which is \$464,876 more than the \$52,541,361 reported as the federal share of expenditures in the quarterly expenditure reports.

DCF staff explained that there were various technical issues with the accuracy of the FFY 2010-11 Adoption Assistance awards received from the federal government. For example, the federal government finalized the amount awarded

for the quarter ended December 31, 2010, without adjusting the award for the amount previously awarded for that quarter based on the estimated federal share of expenditures. Although DCF worked with the federal government to resolve these inaccuracies, these efforts did not identify the overdraw of federal funds for FFY 2010-11. We question \$464,876, which represents federal funds received for FFY 2010-11 in excess of the actual federal share of expenditures.

Recommendation

We recommend the Wisconsin Department of Children and Families immediately return to the federal government \$464,876, which represents federal funds received for FFY 2010-11 in excess of the federal share of expenditures.

Finding WI-12-17: Overdraw of Adoption Assistance Funds

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1407	2011
G1102WI1407	2011

Questioned Costs: \$464,876

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and will return the appropriate questioned federal funds.

Finding WI-12-18: Computer Data Matches

DCF administers the W-2 program, which is funded by state resources and the TANF program. DCF has entered into contracts with counties and W-2 agencies to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system used to determine eligibility for various income maintenance programs.

Federal regulations require states to participate in the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information that is provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DCF is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- information from the U.S. Social Security Administration (SSA), including social security numbers and supplemental security income (SSI) payments;

- state wage information collected by the Division of Unemployment Insurance in the Department of Workforce Development, which is Wisconsin's state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance;
- unearned income from the Internal Revenue Service (IRS); and
- information from the Immigration and Naturalization Service (INS).

It is important that DCF perform the data matches and that county and W-2 agency caseworkers follow up on data match exceptions in a timely manner to ensure eligibility determinations are based on the most recent and reliable data. In the event it is determined that benefits were provided to ineligible individuals, DCF needs to take steps to recoup the overpayments and return the federal share to the federal government.

As reported in past audits, the SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. We also reported that DCF had not completed the required data match with the INS, which had not yet programmed its computers to allow for data matches, and that further steps were not taken to complete the IRS matches for years after 2005. In addition, although we found that DCF completed the required data matches for SWICA and UC, we reported that counties and W-2 agencies continued to be untimely in following up on the SWICA and UC data matches. As a result, we recommended that DCF continue its efforts to ensure counties and W-2 agencies follow up in a timely manner on data matches and also continue its efforts to complete the required IRS data matches (Finding WI-11-49).

As part of our FY 2011-12 audit, we followed up on these data matching concerns. The INS still has not done the necessary computer programming and, therefore, DCF was not able to perform the INS data match. DCF has taken steps to work with the Department of Health Services, which is primarily responsible for maintaining and operating CARES, to complete the IRS match, although no IRS data matches had been performed. Enhancements to CARES were implemented in FY 2011-12 that were intended to reduce the number of UC and SWICA data match discrepancies requiring manual caseworker review. Based on our FY 2011-12 audit, it appears that the changes for obtaining UC information and verifying its accuracy have been effective. However, further efforts are needed to ensure the timely resolution of SWICA data matches.

In August 2011, enhancements were made to CARES to create an automated process for obtaining UC data at the time of intake, annual renewal, and each six-month reporting period for individuals over age 14 with a valid social security number who are included in eligibility determinations. This process automatically

populates the UC portion of the unearned income information in CARES. A monthly batch process is also used to further ensure the accuracy of UC data in CARES. Although data match discrepancies continue to exist for cases that cannot be automatically updated by CARES, such as those for participants who are working part-time while also receiving UC benefits, these upgrades were intended to reduce the number of discrepancies requiring manual review and resolution by caseworkers. In addition, the discrepancies now appear in each caseworker's "home page" within CARES, making the discrepancy more apparent to the caseworker.

We tested the follow-up efforts for a selection of 12 cases for which a UC data match discrepancy occurred under the process implemented in August 2011. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. For all 12 cases, we were able to see evidence in CARES that the caseworker reviewed and resolved the discrepancy, or determined that the discrepancy had no impact on the case.

In December 2011, additional enhancements were made to CARES related to the SWICA quarterly wage data match process. These enhancements established updated tolerance levels used to assess whether the discrepancy would likely result in a change in benefits. For example, for the W-2 program, discrepancies requiring follow-up related to monthly income only include instances in which monthly income identified using the match process results in total monthly income exceeding 115 percent of the federal poverty level for two consecutive months. In addition, discrepancies identified also now appear in each caseworker's home page within CARES, making the discrepancies more apparent to the caseworker.

The first quarterly SWICA data match under the enhanced CARES process was performed on January 27, 2012, and identified 345 discrepancies for W-2 cases. According to DCF reports, as of July 1, 2012, a total of 70 discrepancies, or 20 percent of the total discrepancies identified, continued to be outstanding. Therefore, it appears that additional efforts are needed to improve the timeliness of resolving data match discrepancies, and we will continue to test the effectiveness of these efforts in future audits.

In addition, we note that DCF provided guidance to local agencies to focus caseworker efforts on reviewing and resolving SWICA match discrepancies that are less than one year old. This guidance should result in reviews of discrepancies that could affect current or recently closed cases. However, we are concerned because unresolved data match discrepancies older than 18 months were deleted at the time the enhanced data match process was put into place. Therefore, these discrepancies will not be resolved. We believe DCF should work with the federal government to assess whether this approach is acceptable.

☑ Recommendation

We recommend the Wisconsin Department of Children and Families continue its efforts to ensure counties and W-2 agencies follow up in a timely manner on data match discrepancies between CARES and other databases. In addition, we recommend the Department continue its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service. We also recommend the Department work with the federal government to assess whether further efforts are needed to follow up on data matches that were deleted at the time CARES enhancements were made.

Finding WI-12-18: Computer Data Matches***Temporary Assistance for Needy Families (CFDA #93.558)***

<u>Award Numbers</u>	<u>Award Years</u>
G1102WITANF	2011
G1202WITANF	2012

Questioned Costs: Undetermined

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF recently published Operations Memo 12-61, *Reminders Regarding Data Exchange and Eligibility Documentation Policies for Wisconsin Works (W-2)*, which directs W-2 agencies to complete timely data matches. DCF also updated the online training course related to completing data matches. In addition, DCF continues to communicate the requirements of data exchanges to W-2 agency staff and will continue to monitor agencies on their timely processing of data matches. Finally, DCF plans to work with the federal government to determine the proper treatment of deleted data matches.

Case File Documentation

DCF is responsible for the overall administration of the Wisconsin Shares child care subsidy program, which is funded by a combination of state resources, the CCDF Cluster, and the TANF program. DCF also administers the W-2 program, which is funded by state resources and TANF. For local administration of these programs, DCF has entered into contracts with counties, tribes, and W-2 agencies to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide CARES computer system used to determine eligibility for various income maintenance programs. For Milwaukee County, DCF's Milwaukee Early Care Administration is responsible for local administration of the child care subsidy program and has contracted with the Department of Health Services to perform child care eligibility determinations. Caseworkers are to obtain documentation to support eligibility determinations and store electronic copies of these documents in each participant's electronic case file.

In addition, actions taken to verify eligibility may be noted in case comments within CARES. For both the child care subsidy program and the W-2 program, caseworkers are required to determine, at least every six months, whether participants continue to be eligible for the programs.

The federal government allows states some flexibility in establishing certain eligibility criteria and the level of documentation needed to support the eligibility determinations. For example, Wisconsin has eligibility criteria related to Wisconsin residency and income. The State's eligibility requirements and levels of documentation are specified in manuals and other policy and procedure documents that are available to caseworkers.

Finding WI-12-19: Child Care Case File Documentation

In past audits, we have reported concerns related to caseworkers not following DCF policy for obtaining and maintaining all of the required documentation to verify eligibility. During our FY 2010-11 audit, we found that 4 of the 30 cases we reviewed did not contain all documentation to support the eligibility determination, including 2 cases that did not have documentation of a verified social security number and one case in which Wisconsin residency was not documented (Finding WI-11-50).

As reported in our FY 2010-11 audit, DCF had taken some corrective actions to address our concerns, such as providing training and information to caseworkers. In addition, in June 2012, DCF developed an eligibility verification checklist for use by the caseworkers in reviewing whether all required information was obtained. DCF established biannual meetings with regional staff where these checklists and other issues relevant to the child care subsidy program will be discussed.

As part of our FY 2011-12 audit, we followed up on DCF's efforts to implement its corrective actions. Based on the results of our review of case file documentation for 30 cases eligible for and receiving child care assistance between April 1, 2011, and March 31, 2012, continued efforts are needed. Specifically, we identified two cases that did not contain the necessary documentation in the electronic case files to support the eligibility determination, including:

- one case in which there was not adequate information, such as a federal employer identification number, to substantiate that the child care participant worked for a valid employer; and
- one case in which there was not adequate information, such as pay stubs, to support earned income.

Because the electronic cases files did not include all required eligibility determination documentation, we cannot conclude whether these cases were eligible for federal reimbursement. DCF charged an estimated \$2,340 to federal accounts for these cases during our period of review. We questioned \$1,893 under the TANF program and \$447 under the CCDF programs.

In past audits, we have also identified concerns related to documentation to support the verification of social security numbers for the children of child care recipients. Subsequent to FY 2011-12, DCF was informed by the U.S. Department of Health and Human Services that federal eligibility for the child care subsidy program cannot be denied based solely on a participant not providing a social security number. As such, for the three cases identified during our FY 2011-12 audit that did not have a verified social security number, but otherwise met the requirements of the program, we do not question any costs. However, because Wisconsin law requires caseworkers to verify the social security number for a child care participant, we believe DCF should take steps to verify the social security numbers.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure that caseworkers obtain and maintain supporting documentation for child care eligibility determinations.

Finding WI-12-19: Child Care Case File Documentation

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1102WITANF	2011
G-1202WITANF	2012

Questioned Costs: \$1,893

Child Care and Development Fund Cluster (CFDA #93.575/93.596)

<u>Award Numbers</u>	<u>Award Years</u>
G-1102WICCDF	2011
G-1202WICCDF	2012

Questioned Costs: \$447

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF has researched and recovered case file documentation for four of the five questioned cases. For the remaining fifth case, DCF will return the applicable federal funds to the federal government.

In addition, DCF implemented performance standards in January 2013. DCF now periodically reviews cases and shares the results of the periodic reviews with the local agencies. The local agencies are required to correct files for any missing documentation, including social security verification for the children of child care recipients. DCF will continue with the periodic reviews and will also develop additional training for caseworkers highlighting proper documentation procedures.

Finding WI-12-20: W-2 Case File Documentation

During our FY 2010-11 audit, we found that of the 30 cases we reviewed, 11 cases did not contain all documentation to support the eligibility determination, including one that did not have support for the participant's assets and one that did not contain a verified social security number (Finding WI-11-51). In its corrective action plan, DCF indicated that it would review whether local agency documentation was maintained through its regular monitoring efforts. For the period March 2012 through May 2012, DCF informed us that they performed reviews of more than 100 cases that would have involved some level of review of information in the electronic case files. Further, DCF staff informed us that, beginning in July 2012, they implemented an additional process of reviewing approximately 50 to 100 cases each month for information contained in the electronic case files. During future audits, we will assess the effectiveness of these additional efforts.

During our FY 2011-12 audit, we reviewed the case file documentation for 30 cases eligible for and receiving W-2 benefits between April 1, 2011, and March 31, 2012, and found 8 cases that did not contain the necessary documentation in the electronic case file to support the eligibility determination. Specifically, we found:

- three cases in which the electronic case file did not contain information to verify that a school-aged child was enrolled in school, including one case that also did not include documentation to verify that the participant was a Wisconsin resident;
- one case in which the electronic case file did not include documentation to support the participant's assets; and
- four cases in which no social security number was recorded in CARES for the participant's child and there was no documentation in the electronic case file indicating that the participant had applied for a social security number for the child.

We note that, for these eight cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. We brought our concerns to the attention of DCF staff, who took actions to locate and verify the missing information. For example, DCF verified the social security numbers that were missing and located information for one case related to school attendance and residency. For these cases, we were able to verify that DCF did receive and include the information in the electronic case file and, therefore, we do not question eligibility. However, for two cases, we cannot conclude that these cases were eligible for federal reimbursement because DCF has not obtained the necessary information. In total, we question \$3,743 that DCF charged to federal accounts for these two cases during our review period.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure that caseworkers obtain and maintain supporting documentation for W-2 eligibility determinations.

Finding WI-12-20: W-2 Case File Documentation

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G1102WITANF	2011
G1202WITANF	2012

Questioned Costs: \$3,743

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will return the applicable federal funds to the federal government for the two questioned cases.

DCF recently published two operations memos that provide direction on the requirements related to documentation of W-2 eligibility determinations. Operations Memo 12-50, *Role of W-2 and Income Maintenance Staff Regarding Data Entry into CARES Worker Web (CWW) and CARES Mainframe*, directs caseworkers to determine eligibility using CARES. Operations Memo 12-61, *Reminders Regarding Data Exchange and Eligibility Documentation Policies for Wisconsin Works (W-2)*, directs caseworkers to document eligibility and to scan documentation into the electronic case file on a timely basis. DCF will continue to communicate these requirements to W-2 agency staff and will also continue to monitor agencies by reviewing cases for eligibility documentation.

**Wisconsin Department of Children and Families
Summary of Findings and Questioned Costs
FY 2011-12**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-20	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	\$ 3,743
WI-12-19	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	1,893
WI-12-18	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined

U.S. Department of Health and Human Services (continued)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-19	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	\$ 447
WI-12-12	93.658	Foster Care—Title IV-E	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	1,585 Plus an Undetermined Amount
WI-12-13	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures under Foster Care—Title IV-E*	0
WI-12-14	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
WI-12-15	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for State Foster Care Cases*	0
WI-12-16	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance	0
WI-12-17	93.659	Adoption Assistance	Overdraw of Adoption Assistance Funds	464,876
WI-12-12	93.659	Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	8,666 Plus an Undetermined Amount
WI-12-16	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance	0

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 1.

Department of Health Services ■

The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, and medical care. During FY 2011-12, DHS disbursed \$9.5 billion of which federal grants financed \$5.8 billion, including \$88.3 million funded under ARRA.

As part of our standard audit procedures, we reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for five type A programs and two type B programs. Overall, internal controls were appropriate, and the agency complied with the grant requirements for the programs we tested. However, we identified new concerns related to the Aging Cluster (CFDA#s 93.044/93.045/93.053).

We also followed up on the progress DHS made in addressing prior audit Findings WI-11-2 through WI-11-4. Continued effort is needed to ensure that documentation related to verification of eligibility requirements is electronically maintained and that follow-up is completed for discrepancies identified through computer data matches. In addition, DHS should continue to take necessary steps to meet timeliness standards for reviewing subrecipient audit reports.

Medical Assistance Program

DHS administers the Medical Assistance (MA) Program (CFDA #93.778) and the Children's Health Insurance Program (CHIP) (CFDA #93.767), which provide health care assistance to eligible individuals. DHS disbursed \$4.1 billion in federal

funds during FY 2011-12 under MA, and an additional \$97.4 million under CHIP. DHS has, in all counties except Milwaukee, entered into contracts with counties and tribes to perform eligibility determination functions. These include obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system used for determining eligibility for various income maintenance programs. For Milwaukee County, DHS is responsible for the administration of MA, including the eligibility determination function.

Overall, DHS has appropriate procedures to administer these federal grant programs. However, continued effort is needed to ensure that documentation related to verification of eligibility requirements is maintained in the CARES electronic case files. Continued effort is also needed to ensure that DHS follows up on discrepancies identified through computer data matches between CARES and other databases.

Finding WI-12-21: Eligibility Documentation

Caseworkers obtain documentation to support eligibility determinations and store electronic copies of these documents in each participant's electronic case file. In addition, actions taken to verify eligibility may also be noted in case comments within CARES. Caseworkers are required to determine whether a participant continues to be eligible for the program every 12 months.

The federal government has established several requirements that states must follow when determining whether a participant is eligible for assistance under MA or CHIP. However, the federal government allows states some flexibility in establishing certain eligibility criteria and the level of documentation needed to support the eligibility determinations. For example, Wisconsin has eligibility criteria related to Wisconsin residency and income, and further establishes documentation standards related to each criterion. The State's eligibility requirements and levels of documentation are specified in manuals and other policy and procedure documents that are available to caseworkers.

During our FY 2010-11 audit, we identified 6 cases of the 60 we reviewed for which caseworkers did not follow DHS's policy to document the eligibility determinations in the electronic case files. For two cases, which did not contain verification of citizenship status for at least one member of the household, we found that a social security number verified with the U.S. Social Security Administration (SSA) was included in the case files for each household member. Because the SSA must verify citizenship before issuing a social security number, we did not disagree with the eligibility determination for these cases. For the remaining four cases, we were unable to determine whether these cases were eligible for federal reimbursement because the electronic case files did not include all documentation required for eligibility determination. We recommended that DHS ensure caseworkers verify, obtain, and maintain documentation of eligibility for participants. In addition, we recommended that DHS determine the amount, if any, charged to the MA Program for the four cases we questioned and, if necessary,

return the federal share to the federal government (Finding WI 11-2). In its corrective action plan, DHS indicated staff researched the four cases in question and determined that no overpayments occurred.

As part of our FY 2011-12 audit, we selected 60 case files to determine if caseworkers obtained and maintained appropriate documentation to support eligibility determinations. We reviewed cases that received assistance under one of the various health care assistance programs funded by MA and CHIP between April 1, 2011, and March 31, 2012. Generally, we found caseworkers complied with documentation standards and that the eligibility determinations were appropriate. However, we found seven cases that did not contain the necessary documentation in the electronic case files to support the eligibility determination. For example, we found:

- three cases for which the electronic case files did not contain documentation to support the participant’s income;
- two cases for which the electronic case files did not include a signed application form for the eligibility period tested;
- one case for which the electronic case file did not contain a verified social security number; and
- one case for which the electronic case file did not contain documentation of some of the participant’s assets.

We note that, for these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. However, because the case files did not include all documentation required for eligibility determination, we cannot conclude that these cases were eligible for federal reimbursement. Therefore, we question an undetermined amount charged to the MA Program.

Recommendation

We recommend the Wisconsin Department of Health Services ensure caseworkers verify, obtain, and maintain adequate documentation of eligibility for participants. In addition, we recommend the Department determine the amount, if any, charged to the Medical Assistance Program for the seven cases we question and return the federal share to the federal government.

Finding WI-12-21: Eligibility Documentation

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Numbers</u>	<u>Award Years</u>
051005WI5021	2010
051105WI5021	2011

Questioned Costs: Undetermined

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051005WI5028	2010
051105WI5028	2011
051205WI5028	2012

ARRA-Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051005WIARRA	2010
051105WIARRA	2011
051105WIEXTN	2011
051105WIINCT	2011
051205WIINCT	2012
051005WIQUAL	2010
051105WIQUAL	2011
051205WIQUAL	2012

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS agrees with the recommendation to ensure caseworkers verify, obtain and maintain adequate documentation of eligibility. To that end, DHS has implemented the Asset Verification System to automatically verify assets for ongoing cases and at renewal. DHS has also sent reminders to caseworkers regarding the use of the Data Exchange system for finding employment and unemployment. The SOLQI data exchange with SSA will be implemented in April 2013. That exchange will verify social security numbers in real time when the application is processed.

DHS investigated the seven cases in question. Even though verification or applications were not scanned into the electronic case files, all cases were shown to have met eligibility requirements during the time frame in question, and no funds need to be returned to the federal government. DHS found the following:

- Three cases in which there was no documentation of participant's income. One case went into a BadgerCare Plus extension, so verification of the self-employment income would not have been necessary. The second case was missing taxes from 2010. The household had not completed the 2010 taxes at the time of the renewal in 2011. Policy allows DHS to continue to use the past taxes until the most current ones have been completed. One case was missing verification of in-kind income. That has since been verified.

- Two cases in which the electronic case files did not include a signed application form for the eligibility period in question. Both cases have a signed combined application form (CAF) in the electronic case file for renewal for other programs. The CAF is generated from CARES. When a renewal is processed for FoodShare and there is a request for Health Care on the case, the FoodShare renewal will also count for Health Care and all questions related to a Health Care eligibility determination will be required to be answered. The case summary generated from CARES at the end of the interview will show the Health Care request as “Yes” and the notices will show that the person is or is not eligible for Health Care.
 - One case in which the electronic case file did not contain a verified social security number. The social security number has since been verified through the SSA data exchange.
 - One case with no verification of assets for which DHS has since verified the assets and the account was not high enough to put the case over the asset limit.
-

Finding WI-12-22: Computer Data Matches

In administering MA, federal regulations require states to participate in the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information that is provided by individuals applying for assistance, and is used in making eligibility determinations. As part of IEVS, DHS is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- all available information from SSA, including social security numbers and supplemental security income (SSI) payments;
- state wage information collected by the Division of Unemployment Insurance in the Department of Workforce Development, which is Wisconsin’s state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance; and
- unearned income from the Internal Revenue Service (IRS).

It is important that DHS perform the data matches and that caseworkers follow up on data match exceptions in a timely manner to ensure eligibility determinations are based on the most recent and reliable data. In the event it is determined that benefits were provided to ineligible individuals, DHS needs to take steps to recoup the overpayments and return the federal share to the federal government.

For our FY 2010-11 audit, we reported that DHS completed the required data matches with SSA, SWICA, and UC. The SSA data matches automatically update CARES for social security numbers and SSI payments used in making eligibility determinations and do not generally require further review by caseworkers. However, we found that caseworkers were untimely in following up on the SWICA and UC data matches. In addition, DHS was unable to provide us with documentation that it had completed data matches with the IRS. We recommended that DHS ensure counties and tribes follow up in a timely manner on the data matches and continue its efforts to complete the IRS data match (Finding WI-11-3).

DHS has taken some corrective actions in response to our recommendations. For example, DHS enhanced CARES to reduce the number of UC and SWICA data match discrepancies requiring manual review and resolution by caseworkers, and to make discrepancies more apparent to the caseworker within CARES. Also, DHS has taken steps to work with the Department of Children and Families to complete the data match with the IRS.

As part of our FY 2011-12 audit, we tested the follow-up efforts for a selection of 11 cases for which a UC data match discrepancy occurred. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. For all 11 cases, we were able to see evidence in CARES that the caseworker reviewed and resolved the discrepancy or determined that the discrepancy had no impact on the case.

In addition, we tested the follow-up efforts for a selection of four cases for which a SWICA data match discrepancy occurred. For all four cases, we found that the caseworker indicated that follow-up was performed, but there was no evidence in the file related to how the caseworker resolved the discrepancy. Based upon this testing, it appears that additional efforts are needed regarding SWICA data match resolution. Also, we found that data match exceptions older than 18 months were deleted at the time enhancements were made to CARES. Therefore, these discrepancies will not be resolved. We believe DHS should work with the federal government to assess whether this approach is acceptable.

Finally, DHS had not completed the IRS data match as of the date of our fieldwork. Because caseworkers are not adequately documenting the follow-up on the identified SWICA data match exceptions, and because DHS has not completed the required IRS data match, it is unknown whether the most accurate information available was used to make eligibility determinations. Therefore, it is possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

☑ Recommendation

We recommend the Wisconsin Department of Health Services continue its efforts to ensure caseworkers adequately resolve data matches between CARES and other databases. In addition, we recommend the Department continue its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service. We also recommend the Department work with the federal government to assess whether further efforts are needed to follow up on data matches that were deleted at the time CARES enhancements were made.

Finding WI-12-22: Computer Data Matches***Medical Assistance Program (CFDA #93.778)***

<u>Award Numbers</u>	<u>Award Years</u>
051005WI5028	2010
051105WI5028	2011
051205WI5028	2012

ARRA-Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051005WIARRA	2010
051105WIARRA	2011
051105WIEXTN	2011
051105WIINCT	2011
051205WIINCT	2012
051005WIQUAL	2010
051105WIQUAL	2011
051205WIQUAL	2012

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS agrees with the recommendation to continue efforts to ensure caseworkers follow up in a timely manner on data matches between CARES and other databases as well as for the required data match for unearned income. To assist with this effort, DHS has developed on-line search tools within CARES Worker Web to help the IM Consortia monitor timely completion of discrepancies that are set when the data reported by the MA member conflicts with other data matches such as SWICA and UC. The criteria for setting the discrepancies have also been updated so only accurate and valid discrepancies are set. In addition, as DHS learns about timeliness issues with one or more IM Consortia, DHS issues reminders to the operational leads of the affected consortia on the importance of timely processing of the discrepancies.

DHS is willing to work with the federal government to follow up on data matches that were deleted at the time the SWICA discrepancy process was put in place. However, DHS feels this is not necessary. The information that

would have been used in the data match process was not deleted. What was deleted was old “dispositions” created when the match was done to alert the caseworker about a discrepancy. The information from the match may have been processed at the time of the match. If not, the information would have been displayed in CARES for the caseworker the next time a renewal was processed or another change processed on the case. At renewal or change, the expectation would be that the caseworker investigate the information from the match and act on it at that point. Because of this expectation, and because MA members undergo a renewal of benefits every 12 months, DHS does not believe further review of these old “dispositions” is needed.

Aging Cluster

The Aging Cluster includes Parts B and C of the Title III program as well as the Nutritional Services Incentive Program. DHS receives funding through the U.S. Department of Health and Human Services’ Administration on Aging (AoA). DHS expended \$20.8 million under the Aging Cluster during FY 2011-12.

DHS distributes approximately 95 percent of the annual Aging Cluster award to the three Area Agencies on Aging (AAAs) that have been established to deliver aging programs and services to Wisconsin counties and Indian tribes. Services include counseling on benefits, providing legal assistance, and providing home-delivered meals. The remaining 5 percent of the Aging Cluster award is used for state administration costs.

Although we found that DHS had policies and procedures in place to ensure the Aging Cluster was administered in accordance with federal regulations, we noted internal control deficiencies and noncompliance related to federal financial reporting and state administration costs.

Finding WI-12-23: Federal Financial Reporting

As part of administering the Aging Cluster, DHS is required to submit a semiannual Federal Financial Report (FFR) that includes information such as cash received and disbursed, expenditures, unobligated balances, and program income earned and expended as of the end of the reporting period. DHS prepares the report based on amounts accounted for in its Financial Management System (FMS) and expenditure reports received from the AAAs. Once the FFR is completed, a supervisor reviews the report for reasonableness before it is submitted to the federal government. The report is required to be submitted within 30 days of the end of the reporting period.

Instructions for completing the FFR are available on the U.S. Department of Health and Human Services’ website. However, DHS staff apparently did not follow these instructions when completing the FFR. In addition, DHS does not have any written internal procedures for completing the FFR for the Aging Cluster. As a result,

DHS made errors in the FFR submitted for the period ended September 30, 2011. For example:

- the federal government's share of expenditures was overstated by \$1.8 million;
- the recipients' share of expenditures was understated by \$26.9 million; and
- program income earned was understated by \$9.9 million.

We also found that DHS submitted the FFR 14 days late, after receiving two extensions.

It appears staff turnover is one factor contributing to the errors made in preparing the FFR. In addition, insufficient supervisory review may have also contributed to the errors. Although the September 2011 report we tested was signed by a supervisor, material errors apparently went unquestioned.

Recommendation

We recommend the Wisconsin Department of Health Services:

- *develop written internal procedures, which incorporate the Federal Financial Report instructions, to ensure that complete and accurate financial reports are submitted to the federal government in a timely manner; and*
- *perform a thorough supervisory review of the reports to ensure that amounts reported are reasonable and free of material errors.*

Finding WI-12-23: Federal Financial Reporting

Aging Cluster (CFDA #s 93.044/93.045/93.053)

<u>Award Numbers</u>	<u>Award Years</u>
11AAWIT3SP	FFY 2010-11
11AAWINSIP	FFY 2010-11

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the recommendation and is in the process of developing written internal procedures that incorporate the federal FFR instructions. These written internal procedures will be made available to other accountants in DHS's Program and Federal Accounting (PFA) Section. In addition, all supervisors within the PFA Section are expected to perform a thorough supervisory review of the reports prepared by their staff to ensure that amounts reported are free of material errors. Finally, DHS has

established a peer review process within the PFA Section for federal reports prepared after September 2012 that will be completed in addition to the supervisory review. Vacancies and turnover have contributed to these reporting problems, but recently DHS has filled the position responsible for completing the FFR for the Aging Cluster.

State Administration Costs

We reviewed state administration costs charged to the Aging Cluster and identified three areas of concern: earmarking limit, cash management, and allowable costs and period of availability. It appears that the concerns we identified occurred because DHS staff did not follow federal FFR instructions and because DHS does not have internal written procedures for administering the Aging Cluster.

Finding WI-12-24: Earmarking Limit

According to 42 U.S.C. 3028(b), DHS is allowed to use up to 5.0 percent of its overall Title III allotment for state administration costs. DHS staff are to ensure that this earmarking limit is not exceeded at least semiannually, when completing the FFR.

During our FY 2011-12 audit, we reviewed state administration expenditures charged to the FFY 2008-09, FFY 2009-10, and FFY 2010-11 awards to determine whether DHS complied with the 5.0 percent earmarking limit. DHS did not exceed the 5.0 percent earmarking limit for either FFY 2008-09 or FFY 2010-11. However, apparently due to staff oversight, DHS did exceed the 5.0 percent earmarking limit for the FFY 2009-10 award. The FFY 2009-10 award was \$21,631,140. Therefore, state administration costs were limited to \$1,081,557, or 5.0 percent of the award. However, as of September 30, 2011, DHS had charged \$1,094,290 in state administration expenditures, which exceeded the maximum allowed earmark by \$12,733.

Recommendation

We recommend the Wisconsin Department of Health Services ensure it complies with the 5.0 percent limit for state administration costs.

Finding WI-12-24: Earmarking Limit

Aging Cluster (CFDA #93.044/93.045/93.053)

<u>Award Numbers</u>	<u>Award Years</u>
10AAWIT3SP	FFY 2009-10
10AAWINSIP	FFY 2009-10

Questioned Costs: \$12,733

DHS Response and Corrective Action Plan: DHS agrees with the recommendation and is centrally preparing written internal procedures for administering the Aging Cluster. The instructions will include the requirement to verify the compliance with federal limits on funding, specifically the 5.0 percent limit for state administration costs within the Aging program.

Finding WI-12-25: Cash Management

DHS requests Aging Cluster funds from the U.S. Department of Health and Human Services on a reimbursement basis. The majority of the funds are automatically drawn through the State's federal cash management system. However, for a variety of technical reasons, DHS manually draws funds for the reimbursement of state administration expenditures. Effective cash management procedures include requesting federal reimbursement as soon as practical after the grant funds have been disbursed. Such procedures ensure that neither the federal government nor the State earns interest income at the expense of the other. Although DHS does not have written policies, DHS staff with whom we spoke indicated that, ideally, manual draws should be performed on a monthly or at least quarterly basis.

However, we found that during FY 2011-12, DHS did not request federal reimbursement for state administration costs on a timely basis. For example, as of May 7, 2012, the most recent draw of federal funds for state administration costs was completed on October 5, 2011. As of May 7, 2012, DHS had incurred \$445,000 in expenditures for which reimbursement could have been requested. According to DHS staff, the reimbursements have not been requested on a timely basis due to staffing shortages.

Recommendation

We recommend the Wisconsin Department of Health Services request at least quarterly federal reimbursement for costs to administer the Aging Cluster.

Finding WI-12-25: Cash Management

Aging Cluster (CFDA #s 93.044/93.045/93.053)

<u>Award Numbers</u>	<u>Award Years</u>
09AAWIT3SP	FFY 2008-09
09AAWINSIP	FFY 2008-09
10AAWIT3SP	FFY 2009-10
10AAWINSIP	FFY 2009-10
11AAWIT3SP	FFY 2010-11
11AAWINSIP	FFY 2010-11

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the recommendation and is developing written internal procedures for administering the Aging Cluster that will include specific instructions related to cash management. These instructions will include the frequency of the requests for federal reimbursement, requiring no less than quarterly requests for reimbursement to administer the Aging Cluster.

Finding WI-12-26: Allowable Costs and Period of Availability

The federal government awards Aging Cluster funds annually on a federal fiscal year basis. Federal regulations require DHS to fully expend or obligate the awarded funds by September 30 of the federal fiscal year for which they are awarded. DHS then has two additional years to liquidate any obligations. According to OMB Circular A-133, obligation means "...goods and services received, and similar transactions during a given period that will require payment by the non-Federal entity during the same or a future period." Therefore, salaries, fringe benefits, and costs allocated for supplies and services, all of which would be considered "goods and services received during a given period," should be charged to the appropriate award based on the period during which the costs were incurred. For example, for the FFY 2010-11 award year, DHS may only charge salaries, fringe benefits, and related cost allocations for employee work effort from October 1, 2010, through September 30, 2011, which is the end of the award period.

However, during our FY 2011-12 audit, we found that it is DHS's routine practice to charge salaries, fringe benefits, and allocated costs incurred after the end of the award period to the prior year's award. For example, DHS charged to the FFY 2009-10 award salaries and fringe benefits for certain employee work effort in January 2012, which is 15 months after the funds were required to be spent or obligated. Due to various complexities related to DHS's accounting system, we were not readily able to determine the amount of expenditures inappropriately charged back to previous years' awards, although we estimate it could be more than three months of expenditures.

We discussed our concerns with DHS staff, who stated that DHS did not incur enough state administration expenditures during each award year to fully expend the full amount allotted for administration costs, but believed it was allowable under federal rules to charge administration costs to previous years' awards. However, we contacted a representative of the U.S. Department of Health and Human Services, who indicated that charging state administration costs to a previous year's award after the obligation period has ended is not allowable under federal rules.

In addition to charging state administration costs to the improper award year, we also found that DHS inappropriately included a non-state administration account code in its determination of state administration costs for the FFY 2009-10 and FFY 2010-11 awards. As a result, DHS inappropriately charged \$4,620 to the FFY 2009-10 award and \$3,035 to the FFY 2010-11 award. DHS financial staff apparently were unaware that this account code should have been excluded from state administration expenditures.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- *review state administration expenditures charged to the awards for FFY 2008-09, FFY 2009-10, and FFY 2010-11 to ensure they were charged to the appropriate awards and determine any amounts owed to the federal government; and*
- *ensure that state administration costs are charged to the appropriate award year in the future.*

Finding WI-12-26: Allowable Costs and Period of Availability***Aging Cluster*** (CFDA #s 93.044/93.045/93.053)

<u>Award Numbers</u>	<u>Award Years</u>
09AAWIT3SP	FFY 2008-09
09AAWINSIP	FFY 2008-09
10AAWIT3SP	FFY 2009-10
10AAWINSIP	FFY 2009-10
11AAWIT3SP	FFY 2010-11
11AAWINSIP	FFY 2010-11

Questioned Costs: \$7,655 Plus an Undetermined Amount

DHS Response and Corrective Action Plan: DHS agrees with the recommendations and will take the following steps to ensure departmental implementation:

- PFA Section staff will review and determine the amounts owed to the federal government for FFY 2008-09, FFY 2009-10, and FFY 2010-11.
 - PFA Section staff are in the process of developing written internal procedures for financial report preparation. Included in the written internal procedures will be a reference to the federal regulations that address the charging of state administration costs to the appropriate award year.
 - Staff from both the PFA Section and the Division of Long Term Care will meet to develop a thorough understanding of the federal regulations that address the charging of state administration costs to the appropriate award year.
-

Finding WI-12-27: Subrecipient Audit Monitoring

DHS administers multiple federal programs and awards subgrants of federal funds to local governments, counties, and nonprofit agencies. According to OMB Circular A-133 and *State Single Audit Guidelines* published by the Department of Administration, DHS is to receive audit reports from subrecipients required to have a single audit performed. DHS is also required to perform desk reviews of the audit reports, issue timely management decisions on audit findings, and require subrecipients to take timely corrective action on deficiencies identified during the audits. The OMB Circular A-133 Compliance Supplement and the *State Single Audit Guidelines* require that these tasks are to be completed within 180 days of receipt of the audit report.

During our FY 2010-11 audit, we reported that DHS did not complete its reviews and issue management decisions in a timely manner, primarily due to staff turnover (Finding WI-11-4). Since that time, DHS has taken steps in an effort to comply with these requirements. DHS hired an Internal Audit Section Chief whose responsibilities include subrecipient audit monitoring. In addition, the Internal Audit Section has worked with DHS program staff in an effort to ensure they understand the audit resolution process.

Despite the efforts made by DHS to improve the timeliness of subrecipient audit monitoring, during our FY 2011-12 audit we again found that DHS had not completed its required reviews of subrecipient audit reports in a timely manner. We identified 167 audit reports for which DHS should have completed its review during FY 2011-12 and found DHS had not met the 180-day guideline for 36 reports, or 22 percent. As of January 2013, DHS had finalized its review of 32 of those 36 reports. However, review of the remaining 4 reports had still not been completed. As a result, DHS is not in compliance with subrecipient audit monitoring requirements.

We discussed our concerns with DHS staff who indicated that the audit reports were not reviewed in a timely manner due to continued turnover in the Internal Audit Section. In addition, DHS staff indicated that competing priorities within the Internal Audit Section and delays by the program areas in resolving audit findings were also contributing factors.

Recommendation

We recommend the Wisconsin Department of Health Services continue to take the necessary steps to meet timeliness standards for reviewing subrecipient audit reports.

Finding WI-12-27: Subrecipient Audit Monitoring

Multiple Programs

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the findings and recommendation. While the audits in the sample did not meet the 180-day time frame, all but three audits have been resolved. In addition to the review of approximately 500 audit reports, DHS also provides technical assistance and training to auditees and independent auditors, consults with DHS staff on compliance and audit issues, prepares annual updates to the audit guidance that independent auditors use in auditing DHS programs, ensures timely collection of audit reports, and confirms independent auditors’ qualifications to perform audits. DHS is continuing to assess the overall workload and resource needs for subrecipient monitoring in relation to all these tasks. As part of this review, DHS is working on reviewing and communicating its procedures regarding subrecipient monitoring and resolution with program areas that are responsible for providing the subrecipient section with resolution on findings.

**Wisconsin Department of Health Services
Summary of Findings and Questioned Costs
FY 2011-12**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-24	93.044/ 93.045/ 93.053	Aging Cluster	Earmarking Limit	\$ 12,733
WI-12-26	93.044/ 93.045/ 93.053	Aging Cluster	Allowable Costs and Period of Availability	7,655 Plus an Undetermined Amount
WI-12-23	93.044/ 93.045/ 93.053	Aging Cluster	Federal Financial Reporting	0
WI-12-25	93.044/ 93.045/ 93.053	Aging Cluster	Cash Management	0
WI-12-21	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
WI-12-21	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-12-22	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches*	Undetermined

Noncompliance Findings Affecting Multiple Programs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-27 ¹		Multiple Programs	Subrecipient Audit Monitoring*	\$ 0
WI-12-71 ²		Multiple Programs	Department of Health Services Program Change Controls	0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

² Finding WI-12-71 is included in Section II of the Schedule of Findings and Questioned Costs and is considered a reportable finding both for the State’s basic financial statements and under Section 510(a) of OMB Circular A-133.

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 1.



Department of Public Instruction ■

The Wisconsin Department of Public Instruction (DPI) is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. During FY 2011-12, DPI disbursed \$5.9 billion of which federal grants financed \$865.5 million, including \$84.5 million funded by ARRA.

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for three type A programs and two type B programs. Overall, DPI has appropriate procedures to administer these federal grant programs. However, we identified concerns with compliance that affect multiple grant programs related to DPI's federal time distribution process as well as suspension and debarment. We also followed up on the progress DPI has made in addressing prior audit Findings WI-11-36 through WI-11-42 and found that DPI has adequately addressed our prior audit concerns.

Finding WI-12-28: Federal Time Distribution

DPI administers numerous federal grant programs and provides federal funds to schools, daycare centers, and other entities within the state. During FY 2011-12, DPI administered 66 federal grant programs and charged nearly \$22.6 million in salaries and fringe benefits to these programs. DPI is responsible for ensuring that salaries and fringe benefits charged to federal grant programs are fully supported and follow federal regulations regarding time distribution. As part of our FY 2011-12 audit, we tested internal controls, tested for compliance with federal time distribution requirements, and followed up on concerns identified during our FY 2010-11 audit. Although DPI made improvements in its process, we identified a new concern.

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, requires that salaries and wages charged to federal grants are adequately documented. Specifically, OMB Circular A-87 requires that:

- salaries and wages for employees who work on multiple activities or grants are supported by documentation such as activity reports that reflect the actual activities of the employees; and
- salaries and wages for employees who are expected to work only on a single federal grant program are supported by certifications, which are prepared at least semiannually.

DPI has implemented federally approved procedures. Each quarter, staff in DPI's central office use an employee roster to create a list of employees whose salaries are partially or fully federally funded. DPI staff create separate lists for employees whose salaries are funded by multiple funding sources and for employees who are expected to work on only one federal grant program.

For employees whose salaries are funded by multiple sources, DPI staff randomly select one pay period each quarter and send an e-mail to those employees requesting that they complete time sheets for the selected pay period. DPI staff review the completed time sheets, compare the time budgeted to each funding source to the actual time worked, and adjust the amounts charged to each funding source if any differences exist. DPI staff are responsible for tracking the receipt of the time sheets, following up with employees who have not submitted a completed time sheet, and calculating the adjustments. An accountant in DPI's central office reviews the adjustments before they are processed in the State's accounting system.

For employees whose salaries are expected to be funded by one federal grant, DPI staff send an e-mail to each employee every June and December indicating the source of funding for the employee's salary and requesting the employee certify, if appropriate, that 100 percent of the employee's work effort is related to that single grant. DPI staff track the receipt of the certifications to ensure all certifications are received. If an employee worked on more than one grant program, the employee is to complete a time sheet to report actual work effort.

During our FY 2010-11 audit, we found that DPI did not include limited-term and student employees on the lists of employees whose salaries and wages are federally funded, and we found instances in which required certifications or time sheets were not obtained. We recommended DPI ensure all federally funded employees are included in the time distribution process, develop written policies for follow-up when employees do not submit required time sheets or certifications, and ensure employees are properly trained and provided with current written procedures (Finding WI-11-36).

As part of our FY 2011-12 audit, we found that DPI implemented corrective actions and included limited-term and student employees in the federal time distribution process, made any necessary adjustments to the payroll records, and established a

written policy regarding time lines for follow-up on time sheets and certifications. However, we identified a new concern related to the federal time distribution calculations and adjustments made on the State's accounting system.

We reviewed the time distribution payroll adjustments for one pay period for 20 employees whose salaries are funded by multiple sources, and we identified two exceptions. First, DPI used the incorrect wage rate for one employee to calculate the payroll adjustment. We discussed this with DPI staff who subsequently identified that the incorrect wage rate was used throughout FY 2011-12 for this employee. The employee had received a pay rate increase, but it was not taken into consideration when DPI made the payroll adjustments. As a result of this error, DPI undercharged salaries to the Grants for State Assessments and Related Activities (CFDA #84.369) program for FY 2011-12 by \$3,528 and overcharged salaries to the Title I Grants to Local Educational Agencies (CFDA #84.010) program by \$262.

Second, the hours used in calculating the payroll adjustment for another employee did not match the hours reported on the employee's time sheet. As a result, for FY 2011-12, DPI undercharged salaries to the Improving Teacher Quality State Grants (CFDA #84.367) program by \$117 and overcharged salaries to the Striving Readers (CFDA #84.371) program by \$47.

The DPI employee responsible for the time distribution process during FY 2011-12 was relatively new to the position, which likely contributed to these errors. We note that this employee has since left DPI. Additional detailed written procedures and more detailed oversight are needed for employees who are responsible for this process, and are increasingly important when the employees are new to the process.

Recommendation

We recommend the Wisconsin Department of Public Instruction develop detailed written procedures to provide employees with clear guidance for the accurate completion of the federal time distribution process, and ensure adequate oversight has occurred.

Finding WI-12-28: Federal Time Distribution

Title I Grants to Local Educational Agencies (CFDA #84.010)

<u>Award Number</u>	<u>Award Year</u>
S010A110049	2011-2012

Questioned Costs: \$262 Plus an Undetermined Amount

Improving Teacher Quality State Grants (CFDA #84.367)

<u>Award Number</u>	<u>Award Year</u>
S367A110047	2011-2012

Questioned Costs: Undetermined

Grants for State Assessments and Related Activities (CFDA #84.369)

<u>Award Number</u>	<u>Award Year</u>
S369A11005	2011-2012

Questioned Costs: Undetermined

Striving Readers (CFDA #84.371)

<u>Award Numbers</u>	<u>Award Years</u>
S371A090010	2010-2011
S371B100045	2010-2011

Questioned Costs: \$47 Plus an Undetermined Amount

DPI Response and Corrective Action Plan: DPI appreciates the recognition of the process improvements made to the federal time distribution policies and procedures. In March 2013, DPI made a correcting entry for salaries of \$309 and for fringe benefits of \$141 that reflects an overall overcharge of \$450 to the federal government. DPI plans to complete its semiannual review of its federal time reporting accounting in March 2013. Additionally, DPI will further improve its written procedures to provide stronger documentation and resources for staff that account for federal time reporting.

Finding WI-12-29: Suspension and Debarment

Federal regulations require DPI to implement procedures that ensure it does not contract with or make subawards to parties that have been suspended or debarred. Specifically, federal rules require that DPI verify that all vendors receiving federally funded contracts greater than \$25,000 and all subrecipients are not suspended or debarred. This may be accomplished by checking the federal *Excluded Parties Listing System (EPLS)* or *System for Award Management (SAM)*, collecting a certification from the subrecipient or vendor, or adding a clause or condition to the subrecipient agreement or vendor contract. Although DPI has procedures in place to obtain certifications from subrecipients, DPI has not implemented procedures to ensure it is not contracting with suspended or debarred vendors.

The Consolidated Agency Purchasing Services (CAPS) section within DOA's Bureau of Procurement is responsible for coordinating procurements for several smaller state agencies, including DPI. Among other procedures, DPI staff had believed that CAPS was responsible for ensuring that vendors with which DPI was contracting were not suspended or debarred. However, because CAPS would not be aware of the funding source for DPI procurements, CAPS was not determining, in all instances, whether DPI vendors were suspended or debarred. Consequently, DPI did not have procedures in place during FY 2011-12 to ensure it did not contract with suspended or debarred vendors.

We note that we selected ten vendors with which DPI contracted during FY 2011-12 and verified on SAM that none of the vendors were suspended or debarred.

☑ Recommendation

We recommend the Wisconsin Department of Public Instruction implement procedures and maintain documentation of the steps taken to ensure federal funds are not provided to suspended or debarred vendors.

Finding WI-12-29: Suspension and Debarment***Title I, Part A Cluster*** (CFDA #84.010)

<u>Award Number</u>	<u>Award Year</u>
S010A110049	2011-2012

ARRA-Title I, Part A Cluster (CFDA #84.389)

<u>Award Number</u>	<u>Award Year</u>
S389A090049A	2011-2012

Questioned Costs: None

Special Education Cluster (CFDA #84.027/84.173)

<u>Award Numbers</u>	<u>Award Years</u>
H027A110064	2011-2012
H173A110070	2011-2012

ARRA-Special Education Cluster (CFDA #84.391/84.392)

<u>Award Numbers</u>	<u>Award Years</u>
H391A090064	2011-2012
H392A090070	2011-2012

Questioned Costs: None

Career and Technical Education—Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A110049	2011-2012

Questioned Costs: None

Charter Schools (CFDA #84.282)

<u>Award Number</u>	<u>Award Year</u>
U282A090003	2011-2012

Questioned Costs: None

Improving Teacher Quality State Grants (CFDA #84.367)

<u>Award Number</u>	<u>Award Year</u>
S367A110047	2011-2012

Questioned Costs: None

DPI Response and Corrective Action Plan: DPI is familiar with the federal requirements to not contract with vendors that have been debarred or suspended from working with the federal government. In FY 2011-12, DPI thought those services were being provided by CAPS as part of its purchasing services. In January 2013, DPI learned that CAPS was not providing this service. CAPS believes it is more efficient for DPI to complete this work as part of the contracting process. DPI will implement policies and procedures to ensure the department is not using federal funds to contract with vendors that have been suspended or debarred from federal contracts.

**Wisconsin Department of Public Instruction
Summary of Findings and Questioned Costs
FY 2011-12**

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-28 ¹	84.010	Title I Grants to Local Educational Agencies	Federal Time Distribution	\$ 262 Plus an Undetermined Amount
WI-12-29 ¹	84.010 84.389	Title I, Part A Cluster ARRA-Title I, Part A Cluster	Suspension and Debarment	0
WI-12-29 ¹	84.027/ 84.173 84.391/ 84.392	Special Education Cluster ARRA-Special Education Cluster	Suspension and Debarment	0
WI-12-29 ¹	84.048	Career and Technical Education— Basic Grants to States	Suspension and Debarment	0
WI-12-29 ¹	84.282	Charter Schools	Suspension and Debarment	0
WI-12-28 ¹	84.367	Improving Teacher Quality State Grants	Federal Time Distribution	Undetermined
WI-12-29 ¹	84.367	Improving Teacher Quality State Grants	Suspension and Debarment	0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-28 ¹	84.369	Grants for State Assessments and Related Activities	Federal Time Distribution	Undetermined
WI-12-28 ¹	84.371	Striving Readers	Federal Time Distribution	\$ 47 Plus an Undetermined Amount

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 1.

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Department of Transportation ■

The Wisconsin Department of Transportation (DOT) administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. During FY 2011-12, DOT disbursed \$2.8 billion of which federal grants financed \$888.7 million, including \$32.1 million funded by ARRA.

As part of our standard audit procedures, we reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for one type A program and two type B programs. We also followed up on the progress DOT has made in addressing prior audit Findings WI-11-32 through WI-11-35 from our FY 2010-11 audit (report 12-6). We identified new or continuing concerns related to the Transit Services Programs Cluster (CFDA #20.513/20.516/20.521), the Highway Safety Cluster (CFDA #20.600/20.601/20.602/20.610/20.611/20.612/20.613), and the Highway Planning and Construction program (CFDA #20.205).

Transit Services Programs Cluster

As part of our FY 2011-12 audit, we audited the Transit Services Programs Cluster, which is a type B program composed of three distinct programs during FY 2011-12:

- Capital Assistance Program for Elderly Persons and Persons with Disabilities (5310 Program) (CFDA #20.513)—The objective of this program is to improve mobility for elderly individuals and individuals with disabilities where public transportation services are unavailable, insufficient, or inappropriate.

- Job Access–Reverse Commute (JARC) (CFDA #20.516) program—The objectives of this program are to improve access to transportation services to employment and employment-related activities for eligible low-income individuals, and to transport residents of urbanized and non-urbanized areas to suburban employment opportunities.
- New Freedom Program (CFDA #20.521)—The objective of this program is to provide additional tools, beyond those required by the Americans with Disabilities Act, to assist disabled individuals with transportation, including to and from employment and employment-related activities.

DOT receives funding under the Transit Services Programs Cluster from the U.S. Department of Transportation’s Federal Transit Administration (FTA). During FY 2011-12, DOT expended \$6.4 million under the Transit Services Programs Cluster, including \$1.7 million under the 5310 Program, \$3.0 million under the JARC program, and \$1.7 million under the New Freedom Program.

Although we found that DOT had some policies and procedures in place to ensure the programs were administered in accordance with federal regulations, we noted continuing internal control concerns related to subrecipient monitoring, equipment management, and reporting. Because of the continuing concerns we identified for three of the ten compliance requirements tested, we again qualify our opinion on compliance with federal requirements for the Transit Services Programs Cluster. We also report on documentation issues noted in our review of procurement.

Finding WI-12-30: Subrecipient Monitoring

To ensure federal funds are expended appropriately and in compliance with federal regulations, it is important that DOT have proper procedures in place to monitor its subrecipients. Of the \$6.4 million expended under the Transit Services Programs Cluster, \$4.5 million was subgranted through the JARC and New Freedom programs to nonprofit entities, local governments, and one for-profit entity to provide services to the target populations. As the pass-through entity, DOT is responsible for monitoring subrecipients to ensure funding is expended in accordance with federal rules, as well as ensuring subrecipients have a single audit performed, if required. DOT had 52 subrecipients that expended funds from these two programs in FY 2011-12. It would be expected that DOT would perform subrecipient monitoring procedures that include steps such as:

- requesting and reviewing supporting documentation for reimbursement requests, which could be risk-based to focus on areas such as newer subrecipients, subrecipients that are not required to have a single audit performed, or higher dollar amount transactions, to ensure costs are allowable and supported;

- reviewing reports from subrecipients to ensure program requirements are being met;
- maintaining regular contact with subrecipients to answer questions and resolve issues;
- conducting on-site visits to subrecipients; and
- tracking whether subrecipients have a single audit performed, if required.

DOT staff indicated that some of the organizations receiving funding under the JARC and New Freedom programs can merge with other organizations or cease to exist in a short period of time. Therefore, monitoring subrecipients during the grant period and reviewing supporting documentation at the time of reimbursement becomes more critical, as it may be difficult to obtain the documentation at a later date.

In testing DOT's monitoring procedures for Transit Services Programs Cluster subrecipients in our FY 2010-11 audit, we found and reported that DOT had not taken adequate steps to:

- ensure that reimbursement requests were appropriate and contained sufficient supporting documentation;
- perform after-the-fact reviews of supporting documentation, such as through on-site visits or requests for additional information; and
- monitor subrecipients' compliance with audit requirements under OMB Circular A-133, which requires that any governmental or nonprofit subrecipient expending at least \$500,000 in federal funds during a fiscal year have a single audit performed.

As part of our FY 2011-12 audit, we followed up on DOT's efforts to implement its planned corrective actions to Finding WI-11-32. We found that DOT is taking several steps that will substantially address the actions outlined in its corrective action plan once they are completed:

- Beginning at the end of the first quarter of 2013, DOT plans to request and review supporting documentation, including local match documentation, for one subrecipient's reimbursement request per quarter for each grant program. DOT plans to focus on subrecipients that would not be subject to the single audit requirement.

- DOT added language to the subrecipient applications completed in 2012 for calendar year 2013 funds that asks subrecipients to certify whether they received more than \$500,000 in federal funds during the subrecipient's fiscal year. In the applications for 2014, and in response to a suggestion we made during fieldwork of our FY 2011-12 audit, DOT plans to change the certification to consider funds expended rather than funds received to more closely align with the single audit requirement.
- DOT is developing a tracking spreadsheet to identify subrecipients that are required to have a single audit performed, monitor whether an audit report was received and findings were reported, and document resolution of the finding. However, DOT currently does not have a specific time line for fully implementing the tracking system.

Because most of DOT's corrective actions occurred subsequent to our FY 2011-12 audit period or have not yet been completed, it would not be unexpected for the concerns identified in our FY 2010-11 audit to continue in FY 2011-12. Correspondingly, we concluded that DOT did not have adequate procedures in place in FY 2011-12 to ensure subrecipients under the JARC and New Freedom programs were spending the grant funds for allowable and supported purposes and providing sufficient matching funds from allowable sources.

Although DOT maintains regular contact with subrecipients through telephone calls, teleconferences, and e-mail, we found that DOT did not request or review documentation to support any of the reimbursement requests and completed only one on-site visit in FY 2011-12. Further, we again found that, although DOT did review all audit reports received from subrecipients, it did not monitor which subrecipients were subject to single audit requirements in FY 2011-12 or ensure that those subrecipients had audits performed.

As part of our audit work, we noted that one of the subrecipients in FY 2011-12 was a for-profit entity. We found that DOT was not taking any additional steps to monitor the for-profit subrecipient in FY 2011-12. Because for-profit subrecipients are not subject to the single audit requirement, DOT should consider taking additional steps to identify and monitor them.

Because of these continuing concerns, we again cannot be assured that during FY 2011-12 federal funds were expended for program purposes or that claimed local matching funds were sufficient or appropriate.

Recommendation

We recommend the Wisconsin Department of Transportation continue its efforts to develop and implement procedures to effectively monitor subrecipients' use of federal and reported matching funds, and to ensure subrecipient audits are completed and reviewed as required by OMB Circular A-133.

Finding WI-12-30: Subrecipient Monitoring*Job Access-Reverse Commute* (CFDA #20.516)*New Freedom Program* (CFDA #20.521)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various
Questioned Costs:	None

DOT Response and Corrective Action Plan: DOT staff continue to monitor subrecipients' use of federal and matching funds through thorough review of application budgets, invoices, outcome reports, and subrecipient audit reports; periodic on-site visits; and telephone and e-mail communications.

In response to the FY 2010-11 audit findings, the subrecipient application was modified to identify applicants subject to OMB Circular A-133 audit requirements. Those applicants required to have an A-133 audit must submit a copy of their latest audit report. Subrecipients who do not have an A-133 audit are classified as high risk. Beginning in calendar year 2013, at the end of each quarter, one JARC and one New Freedom subrecipient's quarterly reimbursement request will be selected (based on a risk assessment) for review of all supporting documentation. Staff will review the supporting documentation submitted by the subrecipients for allowable costs and appropriate local match, and follow up with the subrecipient to resolve any issues.

Finding WI-12-31: Equipment Management

Federal rules define a capital asset as tangible nonexpendable property having a useful life of more than one year and an acquisition cost of at least \$5,000. When these criteria are met, the recipient of federal funds must have procedures in place to ensure that assets are appropriately managed, are used for the federal program, and are transferred or disposed of in accordance with federal rules. Further, recipients are required to conduct a physical inventory of the equipment and reconcile the results with equipment records at least once every two years.

Under the Transit Services Programs Cluster, program funds can be expended to purchase vehicles. During FY 2011-12, DOT expended \$1.7 million under the 5310 Program to purchase vehicles. In addition, one vehicle was purchased in FY 2011-12 by a subrecipient under the New Freedom Program. FTA requires DOT to track equipment inventory purchased with FTA funds, regardless of who holds title to the equipment. For example, under the 5310 Program, DOT coordinates the vehicle procurement for subrecipients. Although the vehicles are owned by the subrecipients, DOT remains responsible for maintaining the inventory of the vehicles and ensuring they are properly disposed of in accordance with federal rules. FTA guidance indicates that delegating some physical inventory

responsibilities to subrecipients is acceptable. However, DOT is ultimately responsible for ensuring that the inventory is completed according to FTA requirements.

In response to these requirements, DOT has developed written procedures that include the following provisions:

- Program managers for each program are responsible for entering information for newly acquired vehicles into the equipment database. This information must include 15 specific data elements, including grantee, acquisition date, vehicle identification number/serial number, estimated remaining useful life, federal funding source, and federal share of each asset.
- Subrecipients are required to list DOT as a lien holder on all new vehicle purchases. DOT pays the vendor once proof of this action is received. This helps ensure that vehicles are transferred or disposed of in accordance with federal rules.
- Program managers must provide self-certification forms to the subrecipients to certify the accuracy of the vehicle inventory information. Using the self-certification form, subrecipients are responsible for verifying the vehicles are still in use, updating information about the vehicles, and returning the form to DOT. DOT requests the self-certification, which is used in lieu of a physical inventory.

In our review of DOT's equipment management procedures in our FY 2010-11 audit, we found that, although DOT's written procedures appeared adequate to ensure compliance with FTA's guidelines, DOT was not successful in fully implementing the procedures. In Finding WI-11-34, we reported that required data elements were missing in DOT's equipment database and DOT's self-certification process had not been implemented. Similarly, in its three most recent triennial reviews, completed in May 2006, May 2009, and June 2012, FTA indicated that DOT's procedures for tracking equipment were insufficient and needed improvement.

In our FY 2011-12 audit, we found that DOT is making some progress in implementing its corrective action plan. DOT continues its efforts to enter missing information into the equipment database for 3,687 active and retired vehicles. The vacant program manager position for the New Freedom Program was filled in March 2012, and the new program manager is assisting the federal asset manager with entering missing information required for vehicles purchased with program funds. DOT is also verifying all of the information on the newly acquired vehicles by reviewing the title and license applications for the vehicles.

However, we again found missing information in the equipment database as part of our testing of a selection of vehicles purchased in FY 2011-12. We found that all 17 vehicles we selected were entered into the equipment database. However, some

required data elements were not included. For example, the estimated remaining life and asset status information was not included for any of the 17 vehicles tested, and the acquisition date was not included for 8 of the vehicles.

Although DOT has taken some steps to complete self-certifications for the New Freedom Program, it had not fully implemented its self-certification process in FY 2011-12. For the 5310 Program, DOT is waiting to send the self-certification forms to its subrecipients until it has updated the vehicles in the equipment database with its information, with the goal that the subrecipients can help provide the missing information. Therefore, although DOT intends to use its self-certification process to meet the requirement of a physical inventory every two years, it did not meet the physical inventory requirement during our period of review. DOT is working on automating the process so that subrecipients may access a system to complete the self-certifications, which would concurrently update the equipment database. Lastly, DOT is working with its Division of Motor Vehicles to develop a report that would provide information on the vehicles, such as vehicle disposition and lien data. However, at the time of our fieldwork in February 2013, DOT did not have a specific time line for implementation of the self-certification process, the automated system, or the report from the Division of Motor Vehicles.

Recommendation

We recommend the Wisconsin Department of Transportation continue its efforts to ensure that asset records are complete and current, and that the self-certification process is completed.

Finding WI-12-31: Equipment Management

Capital Assistance Program for Elderly Persons and Persons with Disabilities (CFDA #20.513)

New Freedom Program (CFDA #20.521)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: Missing data for all assets purchased with federal funds will be entered by March 8, 2013, noting that these items will have a complete record, satisfying FTA requirements. DOT is currently writing a request for proposal to procure grants management software with an asset management component that will allow subrecipients to complete biennial self-certifications online and enable DOT staff to better analyze the data provided during the self-certification process. The goal is to implement the online grants management software by the end of calendar year 2013 and have full functionality, including an online self-certification process, by summer 2014.

Finding WI-12-32: Reporting

FTA requires recipients to report on the status of its programs within one month of the end of each federal fiscal year. FTA may also request interim reports be filed. For each grant award, DOT must file a separate annual Federal Financial Report, which provides information on the financial activities of the grant, including cumulative cash received and disbursed, cumulative expenditures, and encumbrances existing as of the report date. DOT also must file annual Milestone Progress Reports, which provide information on the progress of grant activities in comparison to planned completion dates.

In our testing of DOT's reporting procedures and financial reports for the FY 2010-11 audit, we identified several reporting errors and reported that DOT lacked written procedures for preparing its reports and was not correctly entering information from its accounting records reconciliation, as reported in Finding WI-11-33. Further, as part of a triennial review that it completed in June 2012, FTA noted concerns with missing information in DOT's Milestone Progress Reports. Specifically, FTA noted that reports were missing budget revisions for changes in line-item budgets, a discussion of budget or schedule changes, and a discussion of unforeseen events that affected the project schedule.

As part of our FY 2011-12 audit, we followed up on DOT's efforts to implement its planned corrective actions. We found that DOT is taking steps that substantially address the actions outlined in its corrective action plan. Most significantly, in September 2012, DOT developed an instructional document to assist staff in completing the Federal Financial Reports and Milestone Progress Reports and formalized the process in its *Transit Procedures and Oversight Manual*. The instructional document provides guidance on the information that needs to be reported and the appropriate source for the information. The manual defines responsibilities and time lines for the completion of action steps for program and financial staff to take to ensure the accuracy of the Federal Financial Reports and the Milestone Progress Reports. Both of these documents were available for staff to use in completing the reports due at the end of October 2012. DOT is also working with FTA to better understand the information required for the Milestone Progress Reports.

In our review of the Federal Financial Reports submitted in October 2012, we noted additional coordination between the program and financial staff in determining the appropriate amounts to report and, as a result, noted an improvement in the accuracy of the reports. However, we again found errors, which suggest that DOT needs to continue its current efforts to improve the accuracy of the reports. Specifically, we found the following errors in our review of the 13 reports submitted in October 2012:

- 2 of the 13 reports misreported federal encumbrance activity because the source document had not been updated to include the last month of the reporting period;

- 1 of the 13 reports misreported federal expenditure activity and the subrecipient share of the expenditure activity because administrative expenditures were double counted; and
- 1 of the 13 reports misreported federal expenditure activity because the correct number was not transferred from the supporting documentation to the report.

In addition, DOT had combined operating and capital expenditure amounts in its support for the report. Because operating and capital expenditures have different federal share percentages, DOT estimated the federal and recipient shares of the information reported. However, DOT did not maintain sufficient documentation for the estimates to enable us to recalculate amounts for:

- the federal share of expenditures for 1 of the 13 reports;
- the recipient share of expenditures for 1 of the 13 reports;
- the recipient share of unliquidated obligations for 4 of the 13 reports; and
- the total required recipient share for 9 of the 13 reports.

Recommendation

We recommend the Wisconsin Department of Transportation continue its efforts to improve the accuracy of the Federal Financial Reports and the completeness of the Milestone Progress Reports that it submits to the Federal Transit Administration.

Finding WI-12-32: Reporting

Transit Services Programs Cluster (CFDA #20.513/20.516/20.521)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: In response to FTA findings, corrected Milestone Progress Reports have been submitted to FTA. The *Transit Procedures and Oversight Manual* has been updated with procedural changes that will be implemented in completing the Federal Financial Reports and Milestone Progress Reports. These procedures are as follows:

- program managers will update their respective grants in TEAM-Web and submit to the finance manager by October 5;

- between October 8 and October 19, the finance manager will review the reports and schedule meetings, as needed, with program managers and the DOT management accountant to discuss and resolve any issues; and
 - when review and corrections are completed, the finance manager will change the report status from “Work in Progress” to “Submit Report” by the FTA deadline of October 30.
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Finding WI-12-33: Procurement

In March 2012, FTA contracted with an external firm to perform a procurement review of DOT purchases made with federal funds received from FTA. The review found that DOT was in compliance with several key areas required by FTA’s Master Agreement and Circular 4220.1F. However, the review also identified 16 areas of deficiency in DOT’s procurement files and provided suggested best practices for addressing these deficiencies.

In our FY 2011-12 audit, we reviewed DOT’s compliance with the State’s procurement requirements and selected deficiencies reported in March 2012 that were most applicable to the Transit Services Programs Cluster. Because most of the funding from the JARC and New Freedom programs is subgranted to subrecipients, our procurement testing focused on vehicles DOT purchased with 5310 Program funds. In our testing of 11 vehicle purchases, we did not identify any exceptions to the State’s procurement requirements. However, we did find similar concerns to those noted in the federal review for the following areas:

- The tested procurement files did not contain documentation that DOT had taken sufficient steps to ensure that the contract awards were made to a responsible vendor possessing the ability to perform successfully under the terms and conditions of the proposed procurement, as required by Chapter VI, Section 8(b) of FTA Circular 4220.1F.
- The tested procurement files did not contain documentation that DOT had completed cost or price analyses to analyze the reasonableness of costs proposed in bids, as required by Chapter VI, Section 6(a)(b)(c) of FTA Circular 4220.1F.
- DOT had received only one qualified bid for one of the vehicle purchases. Another bid was received, but disqualified because it was received late. The procurement file did not contain documentation of DOT’s assessment that sufficient competition had been achieved in the procurement process and its decision to accept the receipt of a single qualified bid, as required by Chapter VI, Section 3(i)(1)(b)(2) of FTA Circular 4220.1F.

In response to the federal review, DOT developed a corrective action plan, which includes a schedule and time line for completing the corrective steps, and is providing quarterly reports to the FTA on its progress. DOT and a consultant provided a one-day procurement training session for both DOT staff and subrecipients in August 2012. DOT is also procuring the services of a contractor to assist in updating its procurement manual.

Recommendation

We recommend the Wisconsin Department of Transportation continue to work with the Federal Transit Administration in completing its corrective action plan to address deficiencies in its procurement process.

Finding WI-12-33: Procurement

Capital Assistance Program for Elderly Persons and Persons with Disabilities (CFDA #20.513)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: DOT will continue to work with FTA to complete the corrective action plan for the Procurement System Review. Only one item remains on the corrective action time line. By March 31, 2013, DOT must submit an updated *Transit Procurement Manual* and toolkits for micro-purchases and small purchases. DOT has completed, using a contractor, the micro-purchases and small purchases toolkits and a contractor has been hired to update the *Transit Procurement Manual*.

Highway Safety Cluster

We audited the Highway Safety Cluster, which is a major type B program. DOT expended \$11.4 million in federal funds under the Highway Safety Cluster in FY 2011-12. The Highway Safety Cluster, which is administered by the National Highway Traffic Safety Administration (NHTSA), provides funding to assist states in coordinating a highway safety program to reduce traffic accidents, deaths, injuries, and property damage. NHTSA awards the funds for various programs related to alcohol impaired driving countermeasures, occupant protection, safety belt performance, state traffic safety information systems, the prohibition of racial profiling, motorcyclist safety, and child and booster seat safety.

Although we found that DOT had some policies and procedures in place to ensure the Highway Safety Cluster programs were administered in accordance with federal regulations, we found concerns related to subrecipient monitoring and equipment management, maintenance of effort, and reporting.

Finding WI-12-34: Subrecipient Monitoring and Equipment Management

To ensure federal funds are expended appropriately and in compliance with federal regulations, it is important that DOT has proper procedures in place to monitor its subrecipients. Of the \$11.4 million that DOT expended under the Highway Safety Cluster, \$6.2 million was subgranted to approximately 300 nonprofit entities or local governments to provide services to the target populations. As the pass-through entity, DOT is responsible for monitoring subrecipients to ensure funding is expended in accordance with federal rules, as well as ensuring subrecipients have a single audit performed, if required. It would be expected that DOT would perform subrecipient monitoring procedures that include steps such as:

- requesting supporting documentation for reimbursement requests, which could be risk-based to focus on areas such as newer subrecipients, subrecipients that are not required to have a single audit, or higher dollar amount transactions, to ensure costs are allowable and supported;
- reviewing reports from subrecipients to ensure program requirements are being met;
- maintaining regular contact with subrecipients to answer questions and resolve issues;
- conducting on-site visits to subrecipients; and
- tracking whether subrecipients have a single audit performed, if required.

In FY 2010-11, DOT implemented the WISE-Grants Electronic Grants Management System (WISE-Grants) to assist it in managing the subrecipient process for the Highway Safety Cluster programs. This system contains information, ranging from the subrecipient application submission to DOT's approval of reimbursement claims, for every subrecipient. As part of this process, subrecipients attach copies of invoices to support equipment purchases and spreadsheets to support wage and fringe benefit reimbursement requests.

In a September 2011 management review of DOT's Bureau of Transportation Safety, NHTSA commended DOT for WISE-Grants, noting it improved the application process and project file management. At the same time, however, NHTSA noted concerns with DOT's procedures and documentation for its on-site monitoring activities and management of equipment purchased with grant funds.

On-site monitoring is important for oversight of program implementation, equipment management, and financial activities, and ensuring that Highway Safety Cluster funds are being spent according to their intended purposes. In its review, NHTSA found no evidence of on-site monitoring of subrecipients in its file review and

recommended that DOT implement a project monitoring plan that specifies how, what, when, and where monitoring will be completed and who will complete it.

DOT is responsible for ensuring equipment purchased by subrecipients with grant funds is being properly used for the purpose of the grant. Under the Highway Safety Cluster, subrecipients purchase a variety of equipment items with program funds, such as rugged laptop computers, speed monitoring displays, and video equipment. Under federal rules, DOT is required to have procedures in place to ensure that equipment purchased with federal funds is appropriately managed, used for the federal program, and transferred or disposed of in accordance with federal rules. Further, DOT is required to conduct a physical inventory of equipment and reconcile the results with equipment records at least once every two years. In its review, NHTSA noted several concerns with DOT's equipment management, including missing inventory tags; no documentation that equipment was tracked or monitored for use, depreciation, or disposal; and no evidence that physical inventories were conducted. NHTSA recommended that DOT establish and maintain an inventory of project equipment and monitor the use, disposition, and disposal of the equipment through on-site visits, inventory verification letters, or other means.

In our FY 2011-12 audit, we found that DOT is making some progress in taking corrective actions to address the subrecipient monitoring concerns noted during the federal review:

- DOT has created a new on-site monitoring plan. As part of this effort, it is developing a monitoring document and a corresponding guidance document to be used for on-site visits. DOT plans to complete an on-site visit during 2013 for each subrecipient that received a FFY 2011-12 grant award and then use its experience from these visits to determine the extent and form of future on-site monitoring activities.
- In June 2012, DOT updated its policies and procedures manual for the Wisconsin Highway Safety Program to include or clarify provisions for the approval and acquisition of equipment, inventory record requirements, and equipment monitoring activities.
- DOT recently completed cataloging equipment purchased with Highway Safety Cluster funds received in FFY 2010-11 and FFY 2011-12. As part of this process, DOT's regional program managers (RPMs) placed inventory tags on equipment at the subrecipients' sites. DOT is currently cataloging and tagging equipment purchased with federal funds in FFY 2012-13 and earlier federal fiscal years.
- DOT has created a form that the RPMs will complete and certify for equipment in the subrecipients' possession that will include information on each equipment item, including description,

model number, inventory tag number, original cost, and equipment location. The RPMs will also take a picture of the equipment showing the inventory tag. The form also asks the subrecipient to provide information on equipment that was disposed and to certify that the subrecipient followed proper federal disposal procedures.

In our review of DOT's monitoring procedures for Highway Safety Cluster subrecipients in our FY 2011-12 audit, we similarly found that WISE-Grants is an effective tool for managing the subrecipient application process and approving reimbursement requests. However, because most of DOT's corrective actions occurred subsequent to our FY 2011-12 audit period or have not yet been completed, it would not be unexpected for the concerns identified by NHTSA in September 2011 to continue in FY 2011-12. Correspondingly, we found similar concerns in our audit regarding DOT's on-site monitoring and equipment management activities:

- DOT did not have a formal on-site monitoring plan or process in place to document which on-site visits were completed in FY 2011-12 or the results of such visits. DOT staff indicate some on-site visits were completed by the RPMs and provided some evidence that at least two visits had been completed.
- DOT did not have adequate inventory records in place in FY 2011-12 to track, control, and monitor the use and disposition of equipment purchased with Highway Safety Cluster funds. In addition, no physical inventory or certification process had occurred in FY 2011-12.

Further, we are concerned that DOT may not be meeting its responsibilities regarding subrecipient audits, which could help reduce some of the risk related to its on-site monitoring and equipment management activities. DOT is responsible for ensuring that a single audit is completed for subrecipients as required by OMB Circular A-133. According to OMB Circular A-133, any subrecipient that expends at least \$500,000 in federal funds during its fiscal year must have a single audit performed. As the pass-through entity, DOT is responsible for:

- ensuring the subrecipients meet the audit reporting requirements of Circular A-133;
- reviewing the reports and any audit findings related to the federal funds it has subgranted; and
- issuing management decisions on the audit findings within six months after receipt of the report.

We found that DOT did not have any procedures in place in FY 2011-12 to identify which subrecipients of Highway Safety Cluster funds were required to have a

single audit performed or to track that audit reports were received and reviewed and that findings related to the Highway Safety Cluster were adequately resolved.

Until these subrecipient monitoring concerns are addressed, DOT cannot be assured that federal funds are being expended for program purposes.

☑ Recommendation

We recommend the Wisconsin Department of Transportation continue its efforts to improve its subrecipient on-site monitoring and equipment management procedures, and take steps to ensure that subrecipient audits are completed and related findings are resolved as required by OMB Circular A-133.

Finding WI-12-34: Subrecipient Monitoring and Equipment Management

State and Community Highway Safety (CFDA #20.600)

Alcohol Impaired Driving Countermeasures Incentive Grants I (CFDA #20.601)

Occupant Protection Incentive Grants (CFDA #20.602)

State Traffic Safety Information System Improvement Grants (CFDA #20.610)

Incentive Grant Program to Prohibit Racial Profiling (CFDA #20.611)

Child Safety and Child Booster Seats Incentive Grants (CFDA #20.613)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: DOT staff monitor subrecipients' use of federal funds through review of the supporting documentation required to be submitted in WISE-Grants, pre-grant meetings with subrecipients, periodic on-site visits, and telephone and e-mail communications. To improve subrecipient monitoring, DOT RPMs will continue to implement the new on-site monitoring plan, which satisfies the recommendations made by NHTSA. The RPMs hope to complete on-site visits to all FFY 2011-12 subrecipients by the close of FFY 2012-13.

The database of subrecipient equipment costing more than \$5,000 and purchased with federal funds is being compiled. Equipment is being tagged and photographed by RPMs, and subrecipient certifications of inventory are also obtained by RPMs. Subsequently, a biennial physical inventory will be completed by the RPMs during their on-site visits. DOT will document the results of the physical inventory, including reconciliation to the database and resolution of any variances.

DOT staff will research the best methodology for determining which subrecipients spend more than \$500,000 in federal funds, making them subject to OMB Circular A-133 single audit requirements. This determination may be made through self-certification during the application process or through review of the federal government's transparency website, *www.usaspending.gov*. Subrecipient single audit desk reviews are currently occurring in several other divisions. To avoid duplication of effort and ensure consistency, DOT will determine what subrecipient single audit reviews are currently being done and develop procedures for a department-wide review and resolution process.

Finding WI-12-35: Maintenance of Effort

Federal law establishes maintenance of effort (MOE) requirements for highway safety activities related to five of the Highway Safety Cluster programs under which DOT receives federal funds:

- Alcohol Impaired Driving Countermeasures Incentive Grants I (CFDA # 20.601);
- Occupant Protection Incentive Grants (CFDA #20.602);
- State Traffic Safety Information System Improvements Grants (CFDA #20.610);
- Incentive Grant Program to Increase Motorcyclist Safety (CFDA #20.612); and
- Child Safety and Child Booster Seats Incentive Grants (CFDA # 20.613).

As part of these requirements, the State must continue to expend funds for similar activities under these programs from sources other than the Highway Safety Cluster. The amount expended must be at least as the same average level as such expenditures for FFY 2002-03 and FFY 2003-04, which as required, are the two federal fiscal years preceding the date of the enactment of the federal Safe, Accountable, Flexible, Efficient Transportation Act (SAFETEA-LU) of 2005.

To ensure that it is meeting the MOE requirements, DOT should have procedures in place to ensure that it understands the requirements, is monitoring compliance, and documenting how it meets the requirements. Because the MOE requirements apply to any funds the State expended towards these programs, DOT needs to consider funds expended by other state agencies toward these activities in FFY 2002-03 and FFY 2003-04 as part of the base level of expenditures against which it measures whether the MOE requirements are being met. Similarly, any funds expended by other state agencies in subsequent years can be applied toward meeting the requirement.

In our review of the MOE requirements for the Highway Safety Cluster in our FY 2011-12 audit, we found that DOT did not have procedures in place to monitor and document its compliance with the requirements. Furthermore, DOT was not aware that it needed to consider whether other state agencies had or are currently expending funds toward highway safety-related activities in monitoring the MOE requirement.

According to DOT, there were only two highway safety-related programs in which DOT had expended state funds in FFY 2002-03 and FFY 2003-04. One program was for alcohol traffic safety and the other was for motorcyclist safety. We determined that DOT maintained its level of expenditures for these two state programs in FY 2011-12. However, because DOT had not determined whether other state agencies had expended funds toward related highway safety activities in FFY 2002-03 and FFY 2003-04, we cannot be assured that DOT is in compliance with the MOE requirements for the Highway Safety Cluster in FY 2011-12. Further, because DOT does not have procedures in place to monitor and document its compliance with the MOE requirements, a risk exists that DOT will not meet the requirements in the future.

Recommendation

We recommend the Wisconsin Department of Transportation develop and implement procedures to effectively monitor and document compliance with the maintenance of effort requirements for the Highway Safety Cluster programs, including a procedure to determine whether other state agencies expended funds for related highway safety activities in FFY 2002-03 and FFY 2003-04 that would be subject to the maintenance of effort requirements.

Finding WI-12-35: Maintenance of Effort

Alcohol Impaired Driving Countermeasures Incentive Grants I
(CFDA #20.601)

Occupant Protection Incentive Grants (CFDA #20.602)

State Traffic Safety Information System Improvement Grants
(CFDA #20.610)

Incentive Grant Program to Increase Motorcyclist Safety (CFDA #20.612)

Child Safety and Child Booster Seats Incentive Grants (CFDA #20.613)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: The intent of the maintenance of effort requirement is to ensure federal dollars are not used to replace state spending. DOT does not distribute federal funds for activities that state or local governments usually fund. For example, federal dollars do not fund activities similar to the state-funded Safe Ride program. Federal dollars do not provide alternative transportation funding; therefore, DOT believes maintenance of effort requirements have been satisfied.

Language in the new federal transportation spending bill, Moving Ahead for Progress in the 21st Century Act (MAP-21), appears to require inclusion of both state and local expenditures in measuring maintenance of effort. Monitoring highway safety expenditures at the local level would require a huge commitment of staff time and resources. DOT will seek guidance from NHTSA regarding MAP-21 requirements and how to best implement them. DOT will develop procedures and document compliance with the maintenance of effort requirement.

Finding WI-12-36: Reporting

The Federal Funding Accountability and Transparency Act (FFATA) requires prime recipients of certain federal awards to report information for certain subawards in the FFATA Subaward Reporting System. The FFATA reporting requirement applies to all federal awards, other than ARRA awards, that: (1) were awarded to a prime recipient under a new Federal Assistance Identification Number on or after October 1, 2010; and (2) were subawarded and obligated to a first-tier subrecipient for an amount equal to or greater than \$25,000. The prime recipient is required to report information about each subaward that results in an obligation of \$25,000 or more in funds under the grant. In our FY 2011-12 audit, we found internal control concerns and noted noncompliance with the FFATA reporting requirement for the Highway Safety Cluster.

To ensure that it is fully meeting the FFATA requirements, it is important that DOT develop procedures that clearly document its process for determining which federal awards and subawards are required to meet the FFATA requirements. Applying the FFATA requirements to the Highway Safety Cluster is complex because of the way DOT manages grant information for this cluster of programs. One of the major complexities in DOT's process is that carry-over funds from prior years' awards are included with the current year awards and are not separately tracked when awarding subgrants. As a result, DOT cannot easily determine whether there were subgrant awards made with federal awards carried over from previous fiscal years. In response, DOT applied a complicated process to make these determinations. However, DOT had not clearly documented the rationale for its process. Further, although DOT received some guidance from the Wisconsin Department of Administration (DOA), which coordinates the overall FFATA reporting for several state agencies, and NHTSA regarding which awards to report, it did not receive any guidance regarding whether its process was appropriate.

Based on the information we were able to review in testing FFATA reporting for the Highway Safety Cluster, we identified 28 subawards for \$25,000 or more that were not reported on the FFATA Subaward Reporting System. However, because of the complexity of DOT’s process for determining which subawards to report and uncertainty regarding its appropriateness, we are unable to easily determine whether additional subawards should have been reported.

☑ Recommendation

We recommend the Wisconsin Department of Transportation:

- *work with the Wisconsin Department of Administration and the National Highway Traffic Safety Administration to ensure its procedures comply with the reporting requirements under the Federal Funding Accountability and Transparency Act; and*
- *develop detailed documentation that supports the rationale and application of its process.*

Finding WI-12-36: Reporting

State and Community Highway Safety (CFDA #20.600)

Alcohol Impaired Driving Countermeasures Incentive Grants I (CFDA #20.601)

Occupant Protection Incentive Grants (CFDA #20.602)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: During the last two years, DOT has sought and received FFATA reporting guidance from NHTSA and DOA. At times, guidance from one organization was in direct conflict with the other or changed from one reporting period to another. DOT staff are committed to accurately reporting subawards and made every effort to comply with the FFATA requirements within the constraints and complexities of the process.

DOT will discuss and document resolution of remaining policy issues with NHTSA and DOA. To help ensure accuracy and consistency, DOT will develop written procedures and clearly document how subawards of carry-over funds, use of funds for DOT initiatives, and multi-subawards to one subrecipient are treated for FFATA reporting. DOT is currently reviewing and will report any missing subawards during the next FFATA reporting cycle.

Finding WI-12-37: Highway Planning and Construction Qualifications-Based Selection

As part of our FY 2011-12 audit, we audited the Highway Planning and Construction program, which is a type A program. DOT disbursed \$777.5 million in federal funds during FY 2011-12 under the Highway Planning and Construction program, \$27.4 million of which was funded under ARRA. In addition, DOT disbursed an estimated \$538.8 million in state and local matching funds related to projects funded under the Highway Planning and Construction program. The Highway Planning and Construction program, which is administered by the Federal Highway Administration (FHWA), provides funding to assist states in the planning and development of the National Highway System and for transportation improvements to most other public roads, as well as bridges. The amount of funding provided by FHWA for each construction project varies depending on several factors, including the purpose and scope of each project.

Construction projects can be managed by DOT staff or by management consultants. These project managers are responsible for the overall administration of a construction project, including procuring consultants to provide project development and construction engineering services when necessary. Project development requires planning that includes research, design engineering, surveying, and mapping. Construction engineers provide oversight at the construction site to ensure that quality standards are met. Project development and construction engineering services are sometimes provided by DOT staff, but often they are provided by external consulting firms. Approximately \$158.0 million in federal, state, and local matching funds was paid to consulting firms for project development and construction engineering services during FY 2011-12.

The U.S. Department of Transportation has developed policies and procedures that recipients of federal highway funding must follow when contracting with consultants to ensure a qualified consultant is obtained through an equitable selection process, and that the prescribed work is completed in a timely manner and at a fair and reasonable cost. According to 23 CFR 172, DOT must use a qualifications-based selection (QBS) procurement process when procuring construction engineering and design-related services for a construction project using federal highway funding. Federal rules require DOT to have written procedures for this process that include the following steps:

- prepare a scope of services, evaluation factors, and a cost estimate;
- solicit proposals;
- evaluate and rank proposals;
- document the basis for the selection of the consultant;
- negotiate the contract;

- monitor the consultant's work;
- prepare a performance evaluation of the consultant when the work is completed; and
- determine the extent to which the consultant may be liable for costs resulting from errors or deficiencies in any design provided under the contract.

Included in DOT's *Facilities Development Manual* are written procedures for QBS that meet the federal requirements. These procedures include specific documentation that DOT staff are required to maintain for each step in the process. For example, DOT requires consultants interested in a project to submit a Notice of Interest questionnaire.

In our testing of the QBS process during our FY 2010-11 audit, we found DOT had not consistently maintained documentation to support that its procedures were followed, as reported in Finding WI-11-35. Specifically, we found that 17 of 21 projects with construction engineering or design-related services expenditures we tested during FY 2010-11 had insufficient documentation for at least one step of the QBS process.

As part of our FY 2011-12 audit, we followed up on DOT's efforts to implement its planned corrective actions. We found that DOT substantially implemented the actions outlined in its corrective action plan by:

- sending memos to affected staff and consultants in May 2012 and June 2012 to remind them of the QBS documentation requirements;
- updating its *Facilities Development Manual* in October 2012 to more clearly describe the contract negotiation records retention procedures;
- e-mailing its bureau and region directors in November 2012 to remind them that no projects will be solicited unless a scope and contract estimate have been completed by the bureau or region and inform them that this policy will be enforced; and
- developing a QBS presentation that it intends to present at each region's annual construction conference during the first half of 2013.

Because many of DOT's corrective actions occurred subsequent to our FY 2011-12 audit period or have not yet been completed, it would not be unexpected for the issues identified in our FY 2010-11 audit to continue during FY 2011-12. We tested 25 projects for FY 2011-12 to determine if DOT's QBS process was followed, and

found that 12 projects lacked sufficient documentation for at least one step of the QBS process. Specifically, we found that:

- 2 of the 25 projects did not have documentation supporting that a cost estimate was created for the project;
- 3 of the 25 projects did not have sufficient documentation to support the decision to select a certain consultant;
- 7 of the 25 projects did not have documentation of contract negotiations; and
- 6 of the 25 projects did not have sufficient documentation of consultant monitoring by DOT.

For FY 2011-12, the extent of DOT’s documentation for most areas was similar to that found in our FY 2010-11 testing. However, we did find notable improvement in the documentation to support the decision to select a certain consultant. The number of tested projects that lacked sufficient documentation decreased from eight in FY 2010-11 to three in FY 2011-12. However, because documentation of the steps in the QBS procurement process was not consistently maintained during FY 2011-12, we again cannot be assured that DOT’s written procedures were followed and, therefore, cannot be assured that DOT fully complied with federal rules regarding QBS.

☑ Recommendation

We recommend the Wisconsin Department of Transportation continue its efforts to ensure that its established procedures regarding the qualifications-based selection procurement process are followed and sufficient documentation of all the steps taken throughout the process are maintained.

Finding WI-12-37: Highway Planning and Construction Qualifications-Based Selection

Highway Planning and Construction (CFDA #20.205)

ARRA-Highway Planning and Construction (CFDA #20.205)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

DOT Response and Corrective Action Plan: DOT will take the following steps to improve the documentation of the QBS procurement process:

- Documentation of Scope and Cost Estimate—As described in its updated solicitation instructions, DOT will continue to enforce the policy that no projects will be solicited until a properly completed scope and cost estimate are submitted to central office staff.
 - Documentation of Consultant Selection—Noting that one of the projects was a local design, efforts have been made and continue to be made to reach out to the local units of government and DOT staff and consultants that work on the local program to educate and remind them of QBS documentation requirements. The requirements were presented at the statewide local program management training on February 19, 2013. DOT staff will continue to review and require sufficient selection criteria and evaluation documentation prior to approving the consultant selection.
 - Documentation of Contract Negotiations—Contract negotiation documentation requirements have been clarified in the *Facilities Development Manual* and the *Local Program User Guide*. The QBS presentation, which includes discussion of contract negotiation documentation, is being given at all five regions' construction conferences in spring 2013, at the local program conference, and at various project managers monthly meetings throughout the state.
 - Documentation of Consultant Monitoring—Clarification of the documentation requirements contained in the *Facilities Development Manual* were approved by FHWA and published on March 4, 2013. The requirements for progress reports and consultant monitoring are included in the QBS training presentation.
 - QBS Documentation Training—DOT has scheduled various statewide and regional meetings and training events from January 16, 2013, through April 3, 2013, to discuss QBS documentation requirements.
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Wisconsin Department of Transportation
Summary of Findings and Questioned Costs
 FY 2011-12

U.S. Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-37	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Highway Planning and Construction Qualifications-Based Selection*	\$ 0
WI-12-32	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting*	0
WI-12-31	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management*	0
WI-12-33 ¹	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Procurement	0
WI-12-30	20.516	Job Access–Reverse Commute	Subrecipient Monitoring*	0
WI-12-30	20.521	New Freedom Program	Subrecipient Monitoring*	0
WI-12-31	20.521	New Freedom Program	Equipment Management*	0
WI-12-34	20.600	State and Community Highway Safety	Subrecipient Monitoring and Equipment Management	0
WI-12-36 ¹	20.600	State and Community Highway Safety	Reporting	0
WI-12-34	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Monitoring and Equipment Management	0
WI-12-35	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort	0
WI-12-36 ¹	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Reporting	0
WI-12-34	20.602	Occupant Protection Incentive Grants	Subrecipient Monitoring and Equipment Management	0
WI-12-35	20.602	Occupant Protection Incentive Grants	Maintenance of Effort	0
WI-12-36 ¹	20.602	Occupant Protection Incentive Grants	Reporting	0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-34	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Monitoring and Equipment Management	\$ 0
WI-12-35	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort	0
WI-12-34	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Monitoring and Equipment Management	0
WI-12-35	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort	0
WI-12-34	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Monitoring and Equipment Management	0
WI-12-35	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort	0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 1.

University of Wisconsin System ■

The University of Wisconsin (UW) System, which provides postsecondary academic education for approximately 181,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 18-member Board of Regents establishes policies to govern UW System. Each of the 13 campuses awards bachelor's and master's degrees; UW-Madison and UW-Milwaukee also confer doctoral degrees. UW Colleges are 13 two-year branch campuses that offer general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with the UW campuses, provides continuing education courses in classrooms and via distance education, as well as public service programs to Wisconsin residents. UW System Administration consists of the UW President's staff to assist the Board of Regents in establishing policies; reviewing policy administration; and planning for the programmatic, financial, and physical development of UW System.

During FY 2011-12, UW System had operating costs that totaled approximately \$4.6 billion and it disbursed \$1.9 billion in federal financial assistance. The funds included \$611.7 million expended under the Research and Development Programs Cluster, of which \$33.5 million was funded by ARRA, and \$1.2 billion expended under the Student Financial Assistance Cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs, contracts, and subgrants that UW System administered during FY 2011-12. Our review focused on the Research and Development Programs Cluster and the Student Financial Assistance Cluster, both type A programs, and the Broadband Technology Opportunities Program (CFDA #11.557), a type B program.

In addition, we included the Wisconsin Humanities Council in our FY 2011-12 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension, which is responsible for fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal grant requirements. There were no findings to report and, therefore, this report does not include a subsection for the Humanities Council.

Finally, we followed up on progress made at all UW campuses on findings included in our FY 2010-11 audit (report 12-6). This chapter reports our findings by UW campus. Any campuses not listed did not have findings to report.

UW System implemented the Human Resource System (HRS), its new payroll and personnel system, in April 2011. HRS is used by all UW institutions to process payroll and fringe benefits. As part of our audit of UW System's financial statements, we identified concerns with access to HRS that increases the risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS (Findings WI-12-67 and WI-12-68). We evaluated each of these findings to determine if they were applicable to each of UW System's major programs, and we determined these security weaknesses, when combined, represent a significant deficiency for the Research and Development Programs Cluster and the Broadband Technology Opportunities Program.

University of Wisconsin System Administration

UW System Administration had operating costs totaling \$40.9 million in FY 2011-12, and federal grant expenditures for that period totaled \$313,000. We documented and tested UW System Administration's internal controls used in preparing the UW System grant schedules, tested the schedules for accuracy, ensured UW System Administration complied with federal requirements in preparing the schedules, and followed up on the efforts of UW System Administration to address concerns included in our FY 2010-11 audit. We found that although UW System Administration has made progress in its efforts to resolve concerns related to its compilation and review of the UW System grant schedules, it is important that it continues to monitor and review procedures in this area.

Finding WI-12-38: Preparation of UW System Grant Schedules

OMB Circular A-133 requires an entity to prepare a schedule of expenditures of federal awards, which is audited as part of its annual single audit. Guidelines require a schedule for the reporting period that, at a minimum:

- lists individual federal programs by federal agency, including those within a cluster of programs;

- includes, for federal awards received as a subrecipient, the name of the pass-through entity and the identifying number assigned by the pass-through entity;
- provides total federal awards expended for each individual federal program and the CFDA number or other identifying number when CFDA information is not available; and
- identifies, to the extent practical, the total amount provided to subrecipients from each federal program.

UW System Administration financial reporting staff are responsible for coordinating and preparing the individual grant schedules for the UW System institutions, including the 13 campuses, UW Colleges, UW-Extension, and UW System Administration. Staff at the institutions are responsible for reviewing the schedules for accuracy prior to completion. These schedules are combined with other agencies' schedules to create the statewide Schedule of Expenditures of Federal Awards reported to the federal government.

To prepare the individual grant schedules, UW System Administration financial reporting staff first compile expenditure spreadsheets using the grant expenditures recorded in the Shared Financial System (SFS) accounting records; data in the SFS grants module for UW-Madison, UW-Milwaukee, and UW-Extension; grant information in the Project Lite system, which is used by certain other campuses; and various reports submitted by other campuses. Financial reporting staff review the expenditure spreadsheets for missing information, such as CFDA number or other identifying numbers. The completed expenditure spreadsheets are then sent to the UW institutions for verification that the information is correct.

After receiving changes from the UW institutions, financial reporting staff perform a final reconciliation of the expenditures to the accounting records and compile the data from the expenditure spreadsheets into the individual grant schedules. As part of this process, similar programs are grouped together; CFDA numbers, other identifying numbers, and grant names are reviewed; and mathematical accuracy is checked. The grant schedules are then sent to the institutions for a final review.

We first reported concerns regarding UW System Administration's preparation of its grant schedules during our FY 2008-09 audit. During our FY 2009-10 and FY 2010-11 audits, we noted improvement in the preparation of the schedules, but also continued to identify material errors. During our FY 2010-11 audit, we recommended that UW System Administration continue to provide guidance and instructions to the institutions, including identification of problem areas to focus review and guidance on the requirements for the Schedule of Expenditures of Federal Awards as provided by OMB Circular A-133 (Finding WI-11-9).

UW System Administration has agreed with our recommendations and has implemented the following corrective actions:

- In FY 2009-10, checklists were developed to aid financial reporting staff in compiling the individual grant schedules and to guide UW institutions through a final review of the grant schedule.
- In FY 2010-11, a detailed guide was developed for UW institutions that contains a checklist and examples of common errors and how to correct them. Training with this guide was provided to the institutions in October 2011.
- In FY 2011-12, a reconciliation was completed between the grant schedules and the expenditure spreadsheets to ensure amounts were included in the appropriate cluster; an investigation of ways to automate the reporting was completed; and a more targeted review process was implemented, including a review of the Student Financial Assistance Cluster programs by financial aid staff at the campuses.

We reviewed the FY 2011-12 grant schedules for the UW institutions and noted additional improvements in the preparation of the schedules, including fewer campuses with classification errors in comparison to past years, and fewer errors in the presentation of other grant information. However, we identified classification errors in 7 of the 16 grant schedules we reviewed. For example, some grants were listed under the wrong federal agency. Further, we identified a material error in UW-Platteville's grant schedule in which expenditures for Federal Direct Student Loans of \$36.0 million were inappropriately classified as expenditures under the Federal Family Education Loans (FFEL) program, even though no new FFEL loans were awarded in FY 2011-12.

We also continued to identify other types of errors, such as grants with incorrect CFDA numbers, grant names not listed correctly, and subgrants not listed with the correct subgrantor. Further, on UW-Madison's grant schedule, we identified four individual grants, the largest of which had \$12.3 million in expenditures, that were not separately identified as ARRA-funded, as required by federal regulations. These grants were not part of either the Research and Development Programs Cluster or the Student Financial Assistance Cluster.

Although UW System has made progress in the preparation of the grant schedules, the review of the expenditure spreadsheets and grant schedules at the institutions has not been completely effective in ensuring the accuracy of the grant schedules. It may be helpful for UW System to again provide the institutions with a more detailed guide that contains a checklist and examples of common errors and how to correct them, rather than the more limited guidance that was provided for the FY 2011-12 grant schedule preparation process.

Recommendation

We recommend the University of Wisconsin System Administration continue to improve the procedures it has established for preparation and review of the Schedule of Expenditures of Federal Awards.

Finding WI-12-38: Preparation of UW System Grant Schedules***Multiple Programs***

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2011-12

Questioned Costs: None**UW System Administration Response and Corrective Action Plan:**

UW System Administration concurs with the recommendation. It should be noted that UW System Administration has promptly implemented all recommendations and corrective action plans identified in past reviews of grant schedule preparations. However, even with newly implemented automation and reconciliations, the compilation of the Schedule of Expenditures of Federal Awards involves a significant amount of data, continues to be a primarily manual process, and relies on reviews by staff. With over 2,200 expenditure lines included within the Schedule of Expenditures of Federal Awards, human errors, such as the one material error identified, have occurred. Nevertheless, UW System Administration will strive to improve accuracy and will continue to provide guidance to UW institutions.

University of Wisconsin-Madison

UW-Madison, which provides instruction to 42,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$2.5 billion in FY 2011-12. Federal grant expenditures for that period totaled \$907.2 million, including \$571.8 million for the Research and Development Programs Cluster and \$275.3 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and tested specific compliance requirements for the Student Financial Assistance Cluster. We found UW-Madison's internal controls to be adequate to ensure compliance with these specific compliance requirements. We also gained an understanding of and tested internal controls used in administering the Research and Development Programs Cluster, tested compliance with specific grant requirements, and followed up on prior year concerns. Overall, UW-Madison's internal controls appear adequate to ensure compliance with federal requirements for the Research and Development Programs Cluster. We found UW-Madison implemented corrective actions to address concerns related to the National Institutes of Health salary cap limitation (Finding WI-11-10), unallowable costs charged to certain research and development grants (Finding WI-11-11), noncompliance with specific grant requirements for a program (Finding WI-11-12), controls over the key personnel compliance requirement (Finding WI-11-13), and noncompliance with federal rules related to the disposal of federally titled equipment (Finding WI-11-15). However, UW-Madison needs to continue its efforts regarding equipment management.

Finding WI-12-39: Equipment Management

UW-Madison's equipment inventory system is used for the management of both state and federally funded equipment. We estimate that as of June 30, 2012, UW-Madison managed federally funded equipment with an acquisition cost of \$397.4 million, including scientific and technological equipment used in conducting research. OMB Circular A-110 prescribes standards for equipment furnished by the federal government or for which the cost was charged to a federally supported project. For example, Circular A-110 requires that equipment records include specific information such as a description, serial number, funding source, acquisition date and cost, location, and condition. Federal rules also require that an inventory of equipment be conducted at least once every two years. Given the various locations of equipment and volume of equipment managed by UW-Madison, it is important that proper controls are in place to monitor and safeguard the equipment.

Several entities within UW-Madison are involved in the monitoring of equipment. The Property Control unit in the Controller's Office establishes policies and procedures for the maintenance of the equipment inventory system and attempts to ensure accurate accounting and reporting of all property in the possession of UW-Madison. Research and Sponsored Programs provides Property Control with contact information, such as who retains title of the equipment, for equipment purchased with federal funds. UW-Madison's Surplus Property unit administers and sells any surplus equipment and provides disposition data to Property Control. The campus departments are responsible for the daily management of equipment, such as attaching inventory tags to equipment, maintaining separate department equipment records, and notifying Property Control of plans to move, alter, or dispose of equipment.

We first reported concerns with the management of equipment records during our FY 2008-09 audit. During our FY 2009-10 and FY 2010-11 audits, we noted improvement in the management of equipment records but continued to identify concerns with equipment that did not have inventory tags attached, equipment that was not in the location indicated in Property Control records, and equipment that could not be located. During our FY 2010-11 audit, we recommended UW-Madison ensure that all campus departments follow procedures for managing equipment, including updating records when equipment is moved and ensuring that all equipment has the appropriate inventory tag attached when feasible. When not feasible, Property Control records should include a notation to ensure the pieces of equipment are being properly tracked and maintained (Finding WI-11-14).

UW-Madison agreed with our recommendations and implemented the following corrective actions:

- In spring 2010, Research and Sponsored Programs and Property Control sent notices to department property administrators on the importance of communicating capital equipment changes in a timely manner.

- In March 2010 and December 2011, reminders were published in the *Administrative News*, a newsletter posted on the UW-Madison Division of Business Services' website.
- In April 2011, Research and Sponsored Programs and Property Control sent notices to department property administrators reminding them of equipment policies.
- In November 2011, UW-Madison hired a central property management officer.
- In July 2012, Research and Sponsored Programs sent notices to division-level research administrators regarding equipment concerns, identifying key areas of focus, and providing the administrators a link to Property Control procedures.
- In November 2012, the required physical inventory began and additional instruction was provided to department property administrators about the importance of locating equipment. In addition, a web-based application was developed to update the equipment records in real time when Property Control is verifying inventory counts at the departments.

We also note that as a result of the recommendation reported in our FY 2009-10 audit, the U.S. Department of Energy contacted UW-Madison seeking further details on UW-Madison's planned corrective actions. Based on our review of the correspondence between UW-Madison and the U.S. Department of Energy, and our audit testing completed for FY 2011-12, UW-Madison is following the remediation plans it submitted to the U.S. Department of Energy.

However, in completing testing for our FY 2011-12 audit, we continued to note concerns with UW-Madison's equipment records. We reviewed equipment records and selected 40 pieces of equipment purchased with federal funds to verify the location of the items, determine whether the items had an inventory tag attached, and ascertain whether the items appeared to be properly safeguarded and maintained. We identified concerns with 14 of the 40 pieces of equipment reviewed. Specifically:

- Five items that appeared to match Property Control records based on serial number or other identifying information did not have an inventory tag attached. Four of these items were acquired in October 2010 or later.
- Four items that had an inventory tag attached were located in a different building than Property Control records indicated. All of these items were acquired in February 2011 or later.

- Three items could not initially be found. After we brought this to their attention, UW-Madison staff investigated the status of the items. One item was sent to Surplus Property in 2006, and a second item, which was acquired in April 2010, was found at the Beaver Dam Community Hospital. For the final item, staff were unable to provide documentation but indicated it had been salvaged a long time ago.
- One item acquired in January 2012 that appeared to match Property Control records based on other identifying information did not have an inventory tag attached and was located in a different location than Property Control records indicated.
- One item, a computer acquired in May 2000 at a cost of \$17,529, could not be found. This item has been fully depreciated.

UW-Madison is a large, decentralized entity. As a result, Property Control must rely on the campus departments to ensure that inventory tags are attached and to notify them of plans to move, alter, or dispose of equipment. To assist in continuing to address its equipment management, Property Control is currently considering past audit findings to determine whether problems are occurring in specific campus departments, and whether more specific guidance could be provided to those campus departments. In addition, Property Control is in the process of implementing a web-based equipment tracking form that will allow campus departments to update locations online, which it believes will make it easier for campus departments to ensure changes to locations of equipment are updated in the equipment records. Further, Property Control plans to continue to communicate with campus departments about the importance of keeping accurate equipment records.

Recommendation

We recommend the University of Wisconsin-Madison continue its efforts to ensure that all campus departments are following procedures for managing federally funded equipment.

Finding WI-12-39: Equipment Management

Research and Development Programs Cluster

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: Property Control manages over \$800 million of equipment at UW-Madison spread across facilities valued at approximately \$5.5 billion and covering over 26 million square feet. The campus community is comprised of approximately 15,000 faculty and staff and over 40,000 students. Records are maintained for over 69,000 pieces of equipment. This consideration is important in UW-Madison's efforts to work diligently to maintain a "static" location for moveable equipment items shifting locations for dynamic, necessary, and vital research related activities of the institution.

It is important to note that, with consideration to the significant number of pieces of equipment for which UW-Madison is accountable, of the 40 items selected by the auditors for physical identification, there was only a single, fully depreciated computer acquired in May 2000, which could not be found.

Further, UW-Madison Property Control has been implementing a series of continuous improvements to enhance the property control function. These improvements include the following:

- A dedicated, professional degreed Property Manager, very active in the inventory process and instrumental in developing process improvements and system enhancements, was employed late in calendar year 2011.
- A web-based capital equipment tracking tool was developed in the last six months, which will allow departmental staff of the various campus research, instructional, and support units to update equipment records for location changes online.
- A web-based inventory tool was developed in the last year, which is anticipated to aid in the accuracy and efficiency of both the federally titled and biennial inventories. The web-based inventory tool will be accessible from any mobile device.
- While being fiscally prudent in a time of challenging economic circumstances, Property Control and Research and Sponsored Programs are evaluating the current capital equipment management system and considering alternatives that would better fit the current environment. This includes consideration of Radio Frequency Identification technology. However, resources, lead time planning requirements, and competing initiatives will all be considerations specific to project planning and time line related decision making. It is intended for the planning component of such a property management improvement effort to begin during the 2013 calendar year.

- Written communications and formal property management training activities to the campus community regarding the importance of equipment management and control and the financial implications will be ongoing during the coming year.
- Other processes are in place to develop new forms of medium for training. This includes future online training tools that will be accessible from the Property Control website.
- A review of equipment management practices at areas throughout the campus where significant research-based equipment is residing will be performed on a cyclical, rotational basis over the next two years. The review will include evaluating consistency and comparability of equipment addition, movement, removal, and related tracking; tagging; and transfer controls.

University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 13,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$158.9 million in FY 2011-12. Federal grant expenditures for that period totaled \$88.6 million, including \$1.4 million for the Research and Development Programs Cluster and \$80.8 million for the Student Financial Assistance Cluster.

During our FY 2011-12 audit, we followed up on the efforts of UW-Oshkosh to address concerns included in our FY 2010-11 audit. We found that UW-Oshkosh implemented corrective actions to address concerns related to the return of student financial assistance funds (Finding WI-11-20), federal reporting (Finding WI-11-21), enrollment reporting (Finding WI-11-22), and cash management (Finding WI-11-24). However, UW-Oshkosh needs to continue its efforts to resolve concerns related to internal controls over student payroll and reconciliation procedures.

Finding WI-12-40: Internal Controls over Student Payroll

UW-Oshkosh participates in the Federal Work-Study (FWS) Program, which funds part-time employment for eligible undergraduate and graduate students. As part of our FY 2011-12 audit, we reviewed internal controls over the processing and distribution of student payroll, and we tested for compliance with FWS requirements. Proper internal controls over payroll processing are important to ensure payments are authorized, accurate, and appropriate. Further, federal regulations require that documentation is maintained to support student salaries charged to the FWS Program.

During our FY 2010-11 audit, we identified several concerns with UW-Oshkosh's procedures that increased the risk of inappropriate payments:

- 94 of 118 employment coordinators had conflicting duties of establishing a student on the payroll system and entering and approving hours worked for the student on the time-reporting system;
- the student payroll coordinator, who had the ability to add new students to the payroll system and enter and approve hours worked in the time-reporting system, also was responsible for distributing students' paychecks;
- documentation was not available to support that student workers were authorized to be hired and that they were being paid at an authorized pay rate; and
- student employees were not inactivated on the payroll system in a timely manner when the student was no longer employed.

We recommended that UW-Oshkosh:

- implement procedures that properly separate the duties of establishing student workers in the payroll system and entering and approving student workers' time;
- implement procedures that properly separate the duties of authorizing and distributing students' paychecks;
- maintain documentation related to student payroll, including student work authorization forms, and documentation and approval of pay rates; and
- ensure FWS student appointments are inactivated on the payroll system when a student is no longer employed (Finding WI-11-19).

In its corrective action plan, UW-Oshkosh indicated that with the implementation of HRS, all student work authorization forms for newly hired student workers would be routed to the Human Resources Office for final approval before they were entered into HRS. Further, the student payroll coordinator would no longer distribute paychecks to students, and training on the importance of maintaining documentation and inactivating student appointments would be provided to employment coordinators by November 2012.

During our FY 2011-12 audit, we found that UW-Oshkosh partially implemented its corrective action plan. The student employment coordinator is no longer responsible for distributing student paychecks, and training was provided to employment coordinators in August 2012. In addition, UW-Oshkosh indicated that

student work authorization forms for new student hires are now routed to the Human Resources Office for final approval and entry into HRS. However, based on testing completed for our FY 2011-12 audit, UW-Oshkosh's corrective actions have not been sufficient to ensure adequate documentation is maintained to support that student hires and pay rate changes were authorized or to ensure that student appointments are inactivated in a timely manner in HRS. Further, we continue to identify concerns with separation of duties.

We tested 18 students who received FWS awards for the fall 2012 semester and found the following:

- For seven students, UW-Oshkosh was unable to provide the student work authorization forms or other documentation to support the authorization to hire the students and the approval of the students' rates of pay. For example, one student had a pay rate of \$8.00 per hour for the pay period ending September 22, 2012. UW-Oshkosh did not have a student authorization form to support the hiring of the student for the fall 2012 semester or the student's pay rate. Further, for the pay period ending December 15, 2012, the student was paid at a rate of \$8.50 per hour, and staff did not have documentation to support that the change in the pay rate was authorized. Staff in the UW-Oshkosh Human Resources Office explained that the department employing the student gave the student a pay increase during that time.
- One student was paid at a rate of \$8.50 per hour, but the student's work authorization form had a pay rate of \$9.00 per hour. UW-Oshkosh staff explained that the student's pay rate was entered incorrectly in HRS. We found that UW-Oshkosh paid this student \$25 less than it should have during the fall 2012 semester. After we brought this to its attention, UW-Oshkosh changed the student's pay rate and provided the lost wages in the student's subsequent paycheck.

With a lack of documentation to support the hiring of the students and the students' rates of pay, we cannot be assured that students were paid the correct wages.

In addition, we identified one student out of the 18 tested who was no longer employed as of November 3, 2012, but who was still active in HRS at the time of our fieldwork in January 2013. The student worker had an end date in HRS of June 2, 2013. HRS has a control that ends appointments for student workers after six months of inactivity, but that may not be timely enough, especially given the separation of duties concerns noted below. Although we did not identify any instances in which students were paid after leaving employment, we believe UW-Oshkosh should take steps to inactivate a student's appointment in HRS as soon as the student is no longer employed.

Finally, as noted, UW-Oshkosh adjusted job duties to require department employment coordinators to submit authorization forms to the Human Resources Office to have new student workers added to HRS. However, we continued to identify separation of duties concerns related to department employment coordinators, and we identified incompatible access to HRS. In testing access to HRS, we found that 89 of the 108 employment coordinators have access in HRS to add new student employees and enter and approve hours worked for students. Such access increases the risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS.

Recommendation

We recommend the University of Wisconsin-Oshkosh:

- *maintain documentation related to student payroll, including student work authorization forms and approval of pay rate increases;*
- *ensure student employee pay rates are accurately entered into HRS;*
- *ensure Federal Work-Study student appointments are inactivated in HRS when a student is no longer employed; and*
- *review payroll job duties assigned to department staff and HRS access granted to UW-Oshkosh employees to ensure job duties are properly separated and incompatible access has not been assigned to employees.*

Finding WI-12-40: Internal Controls over Student Payroll

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A124555	FY 2012-13

Questioned Costs: Undetermined

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh agrees with the recommendation. UW-Oshkosh currently maintains student work approval documentation in the form of Template Based Hire forms that are filled electronically in HRS for new appointments. UW-Oshkosh concurs about maintaining documentation for rehired students and for the approval of pay rate increases. Students are hired within a specific pay rate level each with its own range. Documentation for pay rate changes had not been required if the pay stayed within the level range. However, UW-Oshkosh will now maintain documentation for all changes in pay rates.

Paying student employees the appropriate wage is critical to the success of student employment. UW-Oshkosh will make an effort to minimize human errors as cited in the audit report.

When a student appointment ends, it should be deactivated. The UW Service Center's implementation of the payroll inactivity report and subsequent action to end appointments after a lack of payroll activity for six months is a good first step. UW-Oshkosh will continue to reach out to employment coordinators and stress to them the importance of deactivating appointments within an appropriate time frame.

UW-Oshkosh will continue to seek to implement best practices to ensure proper internal control over student employment payroll is maintained.

Finding WI-12-41: Reconciliation Procedures

UW-Oshkosh initiates student financial assistance transactions in the student information system. Twice per month, a file is created from the student information system for Federal Perkins Loan Program and Federal Supplemental Educational Opportunity Grants (FSEOG) disbursements, which are then entered in the general ledger through a manual process. For FWS, earnings information from HRS is uploaded to the general ledger and to the student information system each pay period. To ensure student financial assistance transactions are properly recorded, it is important that UW-Oshkosh complete regular reconciliations between the student information system and the general ledger. In addition, federal regulations require that reconciliations for FWS, FSEOG, and the Perkins Loan Program are completed at least monthly.

During our FY 2010-11 audit, we found that UW-Oshkosh did not regularly perform monthly reconciliations between its student information system and the general ledger for FWS, FSEOG, and the Perkins Loan Program. We recommended UW-Oshkosh comply with the federal requirements to complete these monthly reconciliations to ensure FWS Program earnings and FSEOG and Perkins Loan Program disbursements are properly recorded in the student information system and the general ledger (Finding WI-11-23). In its corrective action plan, UW-Oshkosh agreed with our recommendation and indicated that it had implemented a monthly reconciliation process.

During our FY 2011-12 audit, we requested the June 2012 and September 2012 monthly reconciliations for FWS, FSEOG, and the Perkins Loan Program. UW-Oshkosh staff were unable to provide the requested reconciliations for FWS. Staff told us that, beginning in May 2012, they tried to perform monthly reconciliations between the student information system and the general ledger for FWS. However, because of issues implementing HRS, a monthly reconciliation was not completed until November 2012.

Staff were able to provide us with the June 2012 and September 2012 reconciliations for FSEOG and the Perkins Loan Program. However, we note that the June reconciliation was not completed until September. Further, for the September monthly reconciliation, we were unable to determine from our review of the supporting documentation whether the systems were reconciled. Documentation for the December 2012 reconciliations was improved, and more clearly documented that the systems reconciled.

Without monthly reconciliations, UW-Oshkosh is not assured that all records in HRS and the student information system have been accurately recorded in the general ledger. Therefore, UW-Oshkosh continues to be in noncompliance with federal requirements to perform monthly reconciliations for FWS, FSEOG, and the Perkins Loan Program.

Recommendation

We again recommend the University of Wisconsin-Oshkosh comply with federal requirements to complete monthly reconciliations of the student financial assistance programs to ensure Federal Work-Study Program earnings, and Federal Supplemental Educational Opportunity Grants and Federal Perkins Loan Program disbursements, are properly recorded in HRS, the student information system, and the general ledger.

Finding WI-12-41: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114555	FY 2011-12

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114555	FY 2011-12

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs that the reconciliations for FWS, FSEOG, and the Perkins Loan Program should be completed on a monthly basis. Due to the transition of the FSEOG and Perkins loan reconciliation process to a new position in September, there were some gaps in knowledge transfer resulting in inadequate documentation of the process. While the September reconciliation was performed in a timely manner, it lacked the necessary time stamp for documentation to prove when it was completed. During the audit review time frame, UW-Oshkosh was able to confirm the required process that will now be followed. FWS reconciliations have been performed on a monthly basis since May 2012. The reconciliation process has been established and UW-Oshkosh will continue to perform them on a monthly basis.

University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 4,900 students seeking undergraduate or graduate degrees, had operating costs totaling \$60.2 million in FY 2011-12. Federal grant expenditures for that period totaled \$35.5 million, including \$407,000 for the Research and Development Programs Cluster and \$33.9 million for the Student Financial Assistance Cluster.

During our FY 2011-12 audit, we followed up on the efforts of UW-Parkside to address concerns included in our FY 2010-11 audit. The U.S. Department of Education determined that corrective action was no longer needed regarding concerns with satisfactory academic progress (Finding WI-11-25), eligibility for second scheduled Pell grants (Finding WI-11-26), and student financial assistance eligibility for retaking coursework (Finding WI-11-27). Further, UW-Parkside has materially addressed concerns related to verification procedures (Finding WI-11-28). However, UW-Parkside needs to continue its efforts to resolve concerns related to the return of student financial assistance funds. Additionally, we identified new concerns related to financial assistance eligibility for students retaking courses and the timely enrollment reporting of unofficially withdrawn students.

Finding WI-12-42: Student Financial Assistance Eligibility for Retaking Coursework

To be eligible for federal student financial assistance, a student must be enrolled at an eligible educational institution. The amount of federal financial assistance an eligible student can receive depends on the student's enrollment status, expected family contribution (EFC), and cost of attendance. According to the U.S. Department of Education's *Federal Student Aid Handbook*, a student must be enrolled at least half-time to be eligible for a loan under the Federal Direct Student Loans program. Additionally, the amount of a Pell grant awarded to an eligible student is based on the enrollment status of full-time, three-quarter time, half-time, or less than half-time. An eligible student with a higher percentage enrollment status would receive a larger Pell grant.

As part of our FY 2010-11 audit, we identified concerns with federal financial assistance being provided to students who were retaking courses. We recommended that UW-Parkside develop written procedures for identifying and adjusting student financial assistance awards when students retake a course to comply with U.S. Department of Education regulations, and review academic records for the 2010-11 academic year to identify students who have retaken courses in which credit was already earned and adjust federal student financial assistance as necessary. In its desk review of our FY 2010-11 audit, the U.S. Department of Education indicated regulations in this area changed effective July 1, 2011, and directed UW-Parkside to review the federal program regulations to ensure strict compliance.

New federal regulations that were effective for the 2011-12 academic year allow a student to repeat a previously passed course one time and to include that course in the student's enrollment status when determining eligibility for federal financial assistance. If a student repeats a course previously passed more than once, the student's enrollment status should be changed and UW-Parkside would need to determine whether federal financial assistance eligibility was affected. To comply with the new regulations, UW-Parkside created a query using data from its student information system to identify students who repeated a previously passed course more than once.

However, UW-Parkside did not run this query until after the 2011-12 academic year ended and funds had been disbursed to students. Based on the query results, UW-Parkside identified several students who were awarded a financial aid package based on an enrollment status that included ineligible repeated coursework. However, UW-Parkside did not request that the students return these funds. Instead, UW-Parkside subsequently adjusted some students' financial aid packages to reflect the revised enrollment statuses, but did not do so for other students. We reviewed the 2011-12 academic year financial aid packages for 25 students that UW-Parkside identified as having repeated previously passed courses, and we identified three concerns.

First, UW-Parkside identified 12 students whose Pell grant award amount needed to be reduced because their enrollment statuses changed after the retaken courses were identified. For 2 of the 12 students, UW-Parkside did not make any adjustments to the students' awards. We questioned \$1,388 in Pell grant awards for these two students, who were not eligible for the full amount of the awards.

For 10 of the 12 students, UW-Parkside substituted other funds in the students' award packages to compensate for the reduction in the Pell grant awards. Nine of these 10 students were awarded FSEOG to make up for the reduction in their Pell grant awards. However, federal regulations require institutions to first award FSEOG funds to Pell grant recipients with the lowest EFC. UW-Parkside has limited FSEOG funds and funds are exhausted before all students eligible for a Pell grant receive a FSEOG award. At the time that UW-Parkside identified these students, it had some FSEOG funds available due to student withdrawals and other adjustments. Therefore, it used the FSEOG funds to substitute for the reduction in

Pell grant awards. However, there were eligible UW-Parkside students with an EFC of zero who received Federal Direct Student Loans and had not received FSEOG funds at the time of initial awarding. Five of the nine students awarded FSEOG to make up for the reduction in Pell grant awards had an EFC greater than zero. The five students were awarded \$2,501 of FSEOG funds, and we question these costs.

Second, UW-Parkside identified one student who was no longer eligible for Federal Direct Student Loans because the student's enrollment status dropped to less than half-time after the retaken course was identified. At the time of our fieldwork in December 2012, UW-Parkside had not adjusted the award for this student. We question \$2,066 of Federal Direct Student Loans to the student.

Finally, we are concerned that UW-Parkside's query does not identify all instances in which a student repeats a previously passed course. UW-Parkside's student information system query of retaken courses does not include a category of courses that are repeatable for additional credit for academic purposes. Certain types of courses may be repeated more than once and allow the credits to be counted when determining a student's eligibility for federal financial assistance. However, this would vary depending on the type of course and would require additional review by UW-Parkside. For example, a student may enroll in a physical education course that would allow the student, for academic purposes, to earn credits when taking the course up to four times. However, based on federal guidance, this course should be considered as a repeated course for financial assistance purposes, and the student's enrollment status should be adjusted after the student repeats the course more than once. We identified a student who repeated a previously passed physical education course more than one time, but whose enrollment status was not adjusted. This student's Pell grant award should have been reduced, and the student should not have been eligible for Federal Direct Student Loans. We question \$694 of Pell grant awards and \$1,387 of Federal Direct Student Loans related to this student.

Recommendation

We recommend the University of Wisconsin-Parkside:

- *review all academic records for the 2011-12 academic year to identify students who have retaken a previously passed course more than once and adjust federal student financial assistance as appropriate;*
- *implement procedures to identify students retaking a previously passed course for more than the first time before financial assistance is disbursed, and adjust federal student financial assistance as appropriate; and*
- *ensure that its procedures are identifying all instances in which students are retaking previously passed courses more than once.*

Finding WI-12-42: Student Financial Assistance Eligibility for Retaking Coursework

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114559	FY 2011-12

Questioned Costs: \$2,501 Plus an Undetermined Amount

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P268K120439	FY 2011-12

Questioned Costs: \$2,082 Plus an Undetermined Amount

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K110439	FY 2011-12

Questioned Costs: \$3,453 Plus an Undetermined Amount

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the recommendation. A work group has been established to identify best practices for proactively identifying students retaking classes and adjusting financial assistance in a timely manner.

From its initial meeting, the work group identified a short-term and long-term plan to address each recommendation. As part of this plan, an educational initiative will be created to assist advisors as they discuss repeating coursework and its potential impact on a student's financial assistance award.

UW-Parkside's short-term corrective action plan, to be completed by May 17, 2013, is to:

- Revise the current "repeated coursework" query to include courses that are considered "repeatable" for additional credit for academic purposes.
- Run the query for the 2011-12 academic year and manually review all identified students from the query. Make assistance adjustments for any students not previously identified.
- Run the query for the 2012-13 academic year and manually review all identified students from the query. Make assistance adjustments for any students not previously identified.

- Prior to disbursement, run the query to manually identify students for the summer 2013 semester who are taking repeated coursework and whose assistance will be affected.

UW-Parkside's long-term plan, to be implemented prior to initial disbursements for the fall 2013 semester, is to have an automated computer program written by Campus Technology Services in place to identify students receiving federal student financial assistance impacted by taking repeated coursework.

Finding WI-12-43: Return of Student Financial Assistance Funds

Student financial assistance funds are awarded and disbursed to UW-Parkside students to offset attendance costs, such as tuition and housing. If a student receiving financial assistance withdraws from school, the student may no longer be eligible for the full amount of funds originally awarded. Therefore, if the amount disbursed to the student is greater than the amount "earned," as determined by the percentage of school days attended during the semester, UW-Parkside must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both UW-Parkside and the student may be responsible for returning funds to the programs. Federal regulations also require the school to return funds to the appropriate student financial assistance programs as soon as possible, but no later than 45 days after the institution determines the withdrawal date.

During our FY 2010-11 audit, we identified two concerns with UW-Parkside's return-of-funds calculation. First, when calculating the amounts to be returned for students who withdrew during the spring 2011 semester, UW-Parkside staff incorrectly determined the number of days in the semester. Second, we found that UW-Parkside did not consistently include all appropriate institutional charges before completing the return-of-funds calculation. We recommended that UW-Parkside review its process for completing the return-of-funds calculation to ensure amounts are properly calculated, including:

- ensuring that the correct number of days in the semester are counted and entered correctly into the student information system; and
- applying consistent procedures based on federal regulations in determining institutional charges to be included when completing student financial assistance return-of-funds calculations (Finding WI-11-29).

In its corrective action plan, UW-Parkside agreed with our recommendation and indicated it had updated its procedures.

During our FY 2011-12 audit, we found UW-Parkside changed from using an automated return-of-funds calculation in the student information system to using the U.S. Department of Education's return-of-funds worksheet, which requires manual entry of key data. However, based on testing completed for our FY 2011-12 audit, these steps were not completely effective in ensuring return-of-funds calculations were performed correctly. We tested the return-of-funds calculation for ten students who withdrew during the spring 2012 semester and identified two concerns.

First, UW-Parkside staff did not include all appropriate institutional charges for one student when determining the portion of unearned financial assistance funds required to be returned to the federal government. Although institutional charges of \$1,722 should have been included, UW-Parkside included only \$1,155. For this same student, UW-Parkside incorrectly calculated the percentage of school days completed when applying the new federal regulations related to module classes. As a result of these errors, UW-Parkside did not return \$400 of funds to the Federal Direct Student Loans program and we question these costs.

In addition, UW-Parkside staff used the incorrect amount of federal financial assistance disbursed to one student when completing the return-of-funds calculation. Although \$9,145 was disbursed to the student, UW-Parkside included \$8,645 for Federal Direct Student Loans. As a result, the total amount of assistance to be returned by the student was miscalculated. However, the amount that UW-Parkside was responsible for returning did not change.

Second, we found that UW-Parkside had not identified students who unofficially withdrew during the spring 2012 semester. UW-Parkside's practice is to run a query after each semester to identify unofficial withdrawals. However, this query was not run after the spring 2012 semester due to staff oversight. Federal regulations require UW-Parkside to determine the withdrawal dates for unofficial withdrawals as soon as possible but no later than 30 days after the end of the payment period. After we brought this to UW-Parkside's attention, staff completed return-of-funds calculations for the eight students who received federal financial assistance and unofficially withdrew during the spring 2012 semester, and identified \$6,135 of Federal Direct Student Loans and \$139 of Pell grant funds that were required to be returned to the federal government. We question these costs.

Recommendation

We recommend the University of Wisconsin-Parkside ensure that return-of-funds calculations are completed accurately, and that return-of-funds calculations are completed in a timely manner for students who unofficially withdraw.

Finding WI-12-43: Return of Student Financial Assistance Funds

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P268K120439	FY 2011-12

Questioned Costs: \$139

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K110439	FY 2011-12

Questioned Costs: \$6,535

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the recommendation and is continually assessing its processes to identify the best practice for ensuring the calculations are completed in a timely and accurate manner, as well as completing the end-of-term unofficial withdrawal process in a timely manner.

UW-Parkside's projected time line for implementing corrective action is as follows:

- The procedures for processing return-of-funds calculations are being continually reviewed to assess what methodology, either using the student information system program or the federal process on the U.S. Department of Education website, will produce the best results while minimizing unintended errors.
- UW-Parkside has developed and implemented procedures to identify students who have unofficially withdrawn.

Finding WI-12-44: Enrollment Reporting

Federal regulations require each institution to certify enrollment information and report to the National Student Loan Data System (NSLDS) any student enrollment status changes, such as withdrawals and graduations, within 30 days of the creation of the roster file. A roster file containing information on students receiving federal student loans is periodically provided to a third-party servicer from NSLDS. Although UW-Parkside uses a third-party servicer for NSLDS reporting, UW-Parkside is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate since educational and financial institutions may use NSLDS enrollment data to determine financial assistance eligibility for transfer students or to determine when grace periods end and students must begin repaying any loans.

The Registrar's Office is responsible for identifying withdrawn and graduated students who need to be reported to the third-party servicer. Staff provide updated enrollment statuses to the third-party servicer, which subsequently reports the information to NSLDS. However, UW-Parkside's Registrar's Office does not have procedures in place to report unofficially withdrawn students to the third-party servicer. Instead, it relies on a student's enrollment status being updated to

withdrawn when the next semester's updates are sent to the third-party servicer and compared to the previous roster file.

We selected three students who unofficially withdrew in the spring 2012 semester and found that their enrollment statuses were not reported to NSLDS as withdrawn until October 2012. Because of these errors, students who unofficially withdrew during the spring 2012 semester may have obtained improper assistance payments or may not have been entered into repayment status in a timely manner.

Recommendation

We recommend the University of Wisconsin-Parkside implement procedures to report unofficially withdrawn students to the third-party servicer in a timely manner.

Finding 12-44: Enrollment Reporting

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K122448	FY 2011-12

Questioned Costs: None

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the recommendation to implement procedures for reporting unofficially withdrawn students in accordance with federal regulation 34 CFR 685.309(b). The information will be transmitted to the third-party servicer, the National Student Clearinghouse, which will in turn transmit the information to NSLDS. New procedures will be implemented after the spring 2013 semester grade run, and UW-Parkside will subsequently identify Title IV aid recipients who unofficially withdrew during the semester.

University of Wisconsin-River Falls

UW-River Falls, which provides instruction to 6,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$87.6 million in FY 2011-12. Federal grant expenditures for that period totaled \$48.9 million, including \$80,300 for the Research and Development Programs Cluster and \$47.1 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-River Falls' internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to the return of student financial assistance funds, internal controls over student payroll, and access to the student information system.

Finding WI-12-45: Return of Student Financial Assistance Funds

Student financial assistance funds are awarded and disbursed to UW-River Falls students to offset attendance costs, such as tuition and housing. If a student receiving financial assistance withdraws from school, the student may no longer be eligible for the full amount of funds originally awarded. Therefore, if the amount disbursed to the student is greater than the amount “earned,” as determined by the percentage of school days attended during the semester, UW-River Falls must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both UW-River Falls and the student may be responsible for returning funds to the programs. If a student is required to return funds, federal regulations require UW-River Falls to inform the student that he or she must repay the overpayment or make satisfactory arrangements to repay it. Further, federal regulations indicate that the student’s eligibility for additional student financial assistance funds will end if the student fails to take positive action by the 45th day following the date the school sent or was required to send notification to the student.

To identify when a student withdraws from school and, therefore, when a return-of-funds calculation must be completed, UW-River Falls has two procedures it may use depending on whether the student officially or unofficially withdrew from classes. Accounts Receivable Office staff review a weekly report to identify students who officially withdraw from school. For unofficial withdrawals, staff in the Financial Aid Office receive a report at the end of each semester that identifies students who did not complete a class due to non-attendance or non-completion of coursework. After student withdrawals are determined, Accounts Receivable Office staff complete the return-of-funds calculations and provide this information to Financial Aid Office staff for approval and to process the return of funds to the financial assistance accounts.

We tested the return-of-funds calculations for 25 students who withdrew during FY 2011-12, including 7 students who unofficially withdrew, and identified two concerns. First, we found four of the seven students who unofficially withdrew did not have a return-of-funds calculation completed. For two of these students, who unofficially withdrew during the fall 2011 semester, UW-River Falls staff told us that they inadvertently forgot to complete the calculations due to involvement in other projects at that time. For the other two students, who unofficially withdrew during the summer 2011 semester, UW-River Falls’ procedures did not identify the students as unofficial withdrawals because staff did not consider cancelled and non-graded classes when determining unofficial withdrawals. We completed the return-of-funds calculations for these four unofficially withdrawn students and found \$7,420 should have been returned to the Federal Direct Student Loans program.

Second, we are concerned that UW-River Falls does not have adequate procedures in place to ensure students who withdraw are returning amounts they owe to the U.S. Department of Education or making satisfactory arrangements to repay the amounts. UW-River Falls determined that 2 of the 25 students in our selection were

required to return funds to the U.S. Department of Education. However, the letters used to notify the students that they were required to return funds did not specifically list the amount the students were required to return to the U.S. Department of Education. Instead the amount was identified in an attached calculation worksheet. Further, no information was provided to the students about how or where to return the funds, and the students were not informed that they would be ineligible for federal student financial assistance if the amount was not repaid within 45 days or if a satisfactory repayment arrangement was not established. In addition, we found UW-River Falls did not follow up with the students to ensure these amounts were returned. Therefore, we were not able to determine if \$934 in Pell grant funds had been appropriately returned by these two students. UW-River Falls staff indicated that the required return information was inadvertently omitted from the letters during FY 2011-12 and that proper follow-up with students receiving federal student financial assistance has not been appropriately completed due to staffing issues.

Recommendation

We recommend the University of Wisconsin-River Falls:

- *implement procedures to better monitor unofficial withdrawals to ensure that all student financial assistance return-of-funds calculations are completed; and*
- *ensure all appropriate information for FY 2011-12 and subsequent fiscal years is included in letters to students who have withdrawn and who are required to return financial assistance funds to the U.S. Department of Education, and follow up with students to ensure financial assistance funds are returned in a timely manner.*

Finding WI-12-45: Return of Student Financial Assistance Funds

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P112452	FY 2011-12

Questioned Costs: None

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K122452	FY 2011-12

Questioned Costs: \$7,420

UW-River Falls Response and Corrective Action Plan: UW-River Falls accepts these findings and has taken corrective action. The return-of-funds calculation issues identified in the audit were all linked to unofficial withdrawal calculations from the XF grade report, which is the unofficial withdrawal report. Two students were inadvertently missed when reviewing the report for the fall 2011 semester. Once identified by the auditors, the funds were promptly returned and the auditors were provided all appropriate documentation. To prevent this from happening again, UW-River Falls has implemented two courses of action:

- The Financial Aid Office will no longer confirm the unofficial withdrawals with individual instructors, ensuring there is no delay in the processing once grades are entered into the student information system.
- Beginning with return-of-funds calculations for the summer 2012 semester, once the assistant director completes the XF grade report and performs any remaining return-of-funds calculations, the director must review and sign off on that report.

The other two students identified on the summer 2011 XF grade report were not considered unofficial withdrawals according to UW-River Falls Financial Aid Office criteria. The Financial Aid Office has changed its policy and interpretation of the federal guidelines for unofficial withdrawals. Beginning with return-of-funds calculations for the summer 2012 semester, the Financial Aid Office is utilizing these guidelines.

The second concern is with the letters to the students regarding return-of-funds calculations, the student's responsibility, and UW-River Falls tracking to ensure the student's portion is returned. Once identified by the auditors, the Bursar immediately changed the student letter template to correct these concerns. Beginning with return-of-funds calculations for the summer 2012 semester, UW-River Falls will return all Title IV aid to the U.S. Department of Education as required on behalf of either the institution or the student. After UW-River Falls returns the Title IV funds, the student will be responsible for repaying UW-River Falls and not the U.S. Department of Education.

Finding WI-12-46: Internal Controls over Student Payroll

UW-River Falls participates in the FWS Program, which funds part-time employment for eligible undergraduate and graduate students. As part of our FY 2011-12 audit, we reviewed internal controls over the processing and distribution of student payroll, and we tested for compliance with FWS requirements. Proper internal controls over payroll processing are important to ensure payments are authorized, accurate, and appropriate. Further, federal regulations require that documentation is maintained to support student salaries

charged to the FWS Program. As part of our review, we identified concerns with the availability of documentation authorizing student hires and student pay rates for FWS students, and concerns with separation of duties.

When a student is hired, campus departments may complete an Hourly Hire–Student Help form, which indicates the student worker’s hourly pay rate and starting date. In addition, the Student Payroll Wage Increase Request form is available for departments to use to document requests for and approval of pay rate changes. These forms are approved by the student’s supervisor. Staff in the departments are responsible for completing the following in HRS: adding a new student, establishing a student’s starting pay rate or making a change to a student’s pay rate, assigning a supervisor to the student, and approving a student’s time worked. Based on discussions with UW-River Falls staff, the Hourly Hire–Student Help form and the Student Payroll Wage Increase Request form appear to be the only documentation to support that a student was authorized to be hired and that the student’s rate of pay was authorized.

For 10 of the 15 students we tested, UW-River Falls was unable to provide documentation to support the students’ starting pay rates or any pay rate adjustments. According to UW-River Falls Human Resources Office staff, after the implementation of HRS, departments were not required to maintain the Hourly Hire–Student Help and Student Payroll Wage Increase Request forms or submit the forms to the Human Resources Office. As a result, UW-River Falls is unable to support that student workers were authorized to be hired and that they are being paid at an authorized pay rate. Consequently, we cannot be assured that students were paid the correct wages.

We are also concerned with a lack of separation of duties in student payroll processing. Based on discussions with staff in the departments, some department staff are able to both establish a student in HRS and enter and approve hours worked. Further, as was reported during our FY 2011-12 audit of the University of Wisconsin System’s financial statements, we identified a material weakness in security over HRS, including employees with incompatible access. As a result, we believe there is an increased risk of incompatible job duties and access to HRS, which could result in the processing of inadvertent, erroneous, or unauthorized payments.

Recommendation

We recommend the University of Wisconsin-River Falls:

- *maintain documentation related to student payroll, including the Hourly Hire–Student Help and Student Payroll Wage Increase Request forms; and*
- *review payroll job duties assigned to department staff and HRS access granted to UW-River Falls employees to ensure job duties are properly separated and incompatible access has not been assigned to employees.*

Finding WI-12-46: Internal Controls over Student Payroll*Federal Work-Study Program (CFDA #84.033)*

<u>Award Number</u>	<u>Award Year</u>
P033A114558	FY 2011-12

Questioned Costs: Undetermined

UW-River Falls Response and Corrective Action Plan: UW-River Falls accepts this finding and will maintain documentation related to student payroll, including the Hourly Hire–Student Help and Student Payroll Wage Increase Request forms.

To implement this plan, UW-River Falls will improve the records retention instructions on the forms it currently makes available to department payroll coordinators. Following the forms update, UW-River Falls will retrain the campus student payroll coordinators. Retraining will be completed by June 30, 2013.

UW-River Falls will review payroll job duties assigned to department staff and HRS access granted to UW-River Falls employees to ensure job duties are properly separated and incompatible access has not been assigned to employees. UW-River Falls expects to complete this process by June 30, 2013. Beginning in summer 2013, Human Resources Office staff will periodically review a comparison of student payroll time and labor approvers and department student payroll coordinators to ensure incompatible access has not been assigned to employees.

Finding WI-12-47: Access to Student Information System

UW-River Falls is responsible for administering and safeguarding its student information system, eSIS, which is used to award student financial assistance and contains students' personally identifiable information. Further, UW-River Falls is responsible for safeguarding student financial assistance data in compliance with the federal Family Educational Rights and Privacy Act (FERPA). It is important that UW-River Falls take steps to protect this information from inappropriate viewing, modifying, or deleting. In order to ensure that information is appropriately safeguarded, access to the system should be limited to that necessary for individuals to complete their properly separated job duties.

We reviewed access to eSIS and identified three concerns. First, we found that 100 separate user IDs, including various system IDs, have some level of access to student financial assistance data in eSIS. Although some of the individual user IDs only allow the user to view, and not change, information in eSIS, access to view confidential student information should be restricted to only those users who

require it to perform their job duties. As a result of this access, personally identifiable information could be inappropriately accessed or distributed.

Second, we identified 26 user IDs, including various system IDs that have update access to screens in eSIS that allow the user to award student financial assistance or change student awards. During discussions with Financial Aid Office staff, it was determined that update access should be granted to only the three Financial Aid Office counselors and the Financial Aid Director. The additional 22 user IDs belong to Information Technology (IT) staff, who were granted this high-level access to assist with eSIS setup, testing, and troubleshooting; and student workers and other employees working in the Financial Aid Office, who were granted access to eSIS through a generic role for Financial Aid Office staff instead of based on their job duties. This access increases the risk that student financial assistance awards could be inappropriately changed.

Third, UW-River Falls has created an integrated accounts receivable and financial aid front desk located in the Financial Aid Office where students can ask questions and make payments on their student accounts. Although two employees are assigned primary responsibility for providing these services at the front desk, other Financial Aid Office staff serve in back-up roles as necessary. The individuals working at the front desk, including those serving in back-up roles, also have access to award and to change financial assistance awards to students. As a result of this high level of access, there is a risk that student payments could be misappropriated and student financial assistance awards could be inappropriately changed to conceal the misappropriation. UW-River Falls staff did not identify any compensating controls that would be effective in reducing this risk.

Recommendation

We recommend the University of Wisconsin-River Falls review access granted to its student information system and limit access to that needed by users to perform their properly separated job duties, or implement compensating controls when duties cannot be properly separated.

Finding WI-12-47: Access to Student Information System

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114558	FY 2011-12

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114558	FY 2011-12

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None**Federal Pell Grant Program** (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P112452	FY 2011-12

Questioned Costs: None**Federal Direct Student Loans** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K122452	FY 2011-12

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls accepts these findings and corrective action has been taken. The two employees at the integrated front desk no longer have access to the “Assign Awards to a Student” screen, cannot view the “Awards Processing” pages in eSIS, and cannot access awards. Based on the user/access data provided to the auditors, IT staff have evaluated and removed access for multiple accounts, in and outside of the IT staff. UW-River Falls IT staff are currently re-working the process for approving security and consistently reviewing security to sensitive data. This process includes all roles in UW-River Falls’ student information system, not just the Financial Aid Office. As of February 2013, this review was underway but not yet complete.

University of Wisconsin-Stout

UW-Stout, which provides instruction to 9,400 students seeking undergraduate or graduate degrees, had operating costs totaling \$135.6 million in FY 2011-12. Federal grant expenditures for that period totaled \$71.3 million, including \$230,900 for the Research and Development Programs Cluster and \$67.7 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-Stout’s internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to the timeliness of enrollment reporting and communications with Perkins Loan Program borrowers.

Finding WI-12-48: Enrollment Reporting

Federal regulations require each institution to certify enrollment information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the creation of the roster file. A roster file containing information on students receiving federal student loans is periodically provided to a third-party servicer from NSLDS. Although UW-Stout uses a third-party servicer for NSLDS reporting, UW-Stout is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate since educational and financial institutions may use NSLDS enrollment data to determine financial assistance eligibility for transfer students or to determine when grace periods end and students must begin repaying any loans.

On a monthly basis, staff in the Registrar's Office run a query on student enrollment data to identify withdrawn and graduated students who need to be reported to the third-party servicer. Staff provide updated enrollment statuses to the third-party servicer, which subsequently reports the information to NSLDS. To test whether their enrollment statuses were reported accurately and in a timely manner, we selected 15 students who received federal student loans and had withdrawn or graduated during FY 2011-12. We identified two concerns with enrollment reporting.

First, we found three students who had officially withdrawn during FY 2011-12 but for whom the enrollment status was not reported in a timely manner to the third-party servicer or NSLDS. The enrollment status for one of the students was reported 102 days after the withdrawal date. The enrollment status for the other two students, who withdrew in March 2012 and April 2012, was not reported to NSLDS as withdrawn at the time of our fieldwork in June 2012. UW-Stout staff identified in May 2012 that the query from the student information system, which was implemented in FY 2009-10, was not properly identifying officially withdrawn students and was not including them on the report to the third-party servicer. UW-Stout staff were taking steps to correct the query. However, at the time of our fieldwork in June 2012, UW-Stout staff had not yet sent a revised roster file to the third-party servicer for the spring 2012 semester.

Second, we found one student who had unofficially withdrawn during the spring 2012 semester but for whom the enrollment status was not reported to NSLDS as withdrawn at the time of our fieldwork in June 2012. UW-Stout does not have procedures in place to report unofficially withdrawn students to the third-party servicer. Instead, it relies on a student's enrollment status being updated to withdrawn when the next semester's updates are sent to the third-party servicer and compared to the previous roster file. Therefore, this student would not have been reported to NSLDS until the fall 2012 semester submission and would not have been reported in a timely manner.

Because of these errors, students who withdrew or graduated from UW-Stout during FY 2011-12 may have obtained improper assistance payments or may not have been entered into repayment status in a timely manner.

☑ Recommendation

We recommend the University of Wisconsin-Stout:

- *ensure all students who withdrew during the 2011-12 academic year have the correct status reported to the National Student Loan Data System; and*
- *implement procedures to report unofficially withdrawn students to the third-party servicer.*

Finding WI-12-48: Enrollment Reporting***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K122448	FY 2011-12

Questioned Costs: None

UW-Stout Response and Corrective Action Plan: In May 2012, UW-Stout discovered a set-up error in the student information system for some types of grades indicating a student had withdrawn. During the initial implementation of the student information system, these grades were inappropriately identified as “in-progress” units, instead of withdrawn. All student information system set-up errors related to drop and withdrawal grades were corrected in May 2012 prior to the audit visit.

UW-Stout uses the National Student Clearinghouse (NSC) as its third-party servicer to provide information to NSLDS. NSC is used by over 3,300 institutions in the United States for this function, which comprises 96 percent of all public and private colleges and universities. UW-Stout provides NSC updates every 30 days regarding enrollment. These updates are in a data file specifically generated by the student information system for NSC. Timely withdrawals have been processed since the correction of the drop and withdrawal grade setup noted above.

In response to the audit recommendations, it should be noted that:

- all students who withdrew during the 2011-12 academic year were reported to NSC in a data file dated June 25, 2012; and
 - UW-Stout has implemented, as of the fall 2012 semester, a procedure to report unofficially withdrawn students to NSC immediately upon discovery of the unofficial withdrawn status.
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Finding WI-12-49: Communication with Perkins Loan Borrowers

The Federal Perkins Loan Program provides low-interest loans to finance the cost of a student's education. To ensure students are made aware of their responsibilities for repayment, federal regulations require that exit counseling be provided to the student borrower within 30 days of the student's separation date. For students who withdraw without informing the institution, the exit counseling should be provided to the students within 30 days of learning of the separation date from the institution. Additionally, federal regulations require the institution to make contact with the borrower 90 days, 150 days, and 240 days into the borrower's initial grace period. Furthermore, if the borrower becomes delinquent and does not respond to the final demand letter for payment within 30 days, the institution must attempt to contact the borrower by telephone before beginning the collection process. To ensure students are informed of their responsibilities, the UW-Stout Perkins Loan Office should identify students separating from the institution in a timely manner.

UW-Stout uses a third-party servicer to administer the Federal Perkins Loan Program. When a student borrower graduates or leaves school, UW-Stout is responsible for entering the borrower's separation date into the third-party servicer's system. Using a report run from the student information system at the end of each semester, staff in the Perkins Loan Office identify and enter the student separation dates into the third-party servicer's system. Once the separation date is entered into the system, the third-party servicer uses that date to automatically generate the exit counseling materials and the initial grace period contact letter to provide to the borrower either by mail or electronically.

We selected 15 students who had a Perkins loan during FY 2011-12 to review for the proper communication between the institution and the borrower. We found five students who did not receive exit counseling materials within 30 days of separation or receive any contact during the initial 90-day grace period. Since the report used by the Perkins Loans Office to identify separation dates was only run at the end of each semester, it took more than 90 days before the separation date was entered into the third-party servicer's system, causing the exit counseling materials not to be generated in a timely manner and the initial grace period contact letters not to be generated. We note that an additional report is compiled by the Registrar's Office on a weekly basis to identify students who have withdrawn, but this report is not used by the Perkins Loan Office. Without timely receipt of the exit counseling materials and without proper contact during the initial grace period, borrowers may not be informed of the repayment options, default consequences, loan balances, or payment due dates.

In addition, 3 of the 15 students had accounts that became delinquent during prior fiscal years and required a telephone call before the collection process began. For two of the three students, we were unable to find documentation that the third-party servicer made such a telephone call before the collection process began. Although the third-party servicer makes these telephone calls on behalf of UW-Stout, it is UW-Stout's responsibility to ensure that the third-party servicer is properly following the regulations.

When we brought these concerns to the attention of UW-Stout staff, they indicated that they were not fully aware of these requirements nor did they know why the third-party servicer did not make the telephone calls. Further, UW-Stout staff are not monitoring the third-party servicer to ensure the federal regulations are being followed.

Recommendation

We recommend the University of Wisconsin-Stout:

- *develop and implement procedures to identify, in a timely manner, students who have separated from UW-Stout;*
- *review federal regulations to ensure that UW-Stout is aware of all requirements; and*
- *monitor the third-party servicer to ensure that proper contact with the borrower is made.*

Finding WI-12-49: Communication with Perkins Loan Borrowers

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

UW-Stout Response and Corrective Action Plan: Procedures have been in place to identify and report students who have separated from UW-Stout. An improper setup on a withdrawal code during the student information system implementation caused improper information on withdrawn students. This problem has been corrected. A process to double-check the information being reported to NSLDS and the third-party servicer has been implemented.

UW-Stout is aware of all the requirements and frequently and regularly reviews changes from the U.S. Department of Education. A process has been implemented to ensure the third-party servicer has received the proper information and has followed through with communications.

University of Wisconsin-Superior

UW-Superior, which provides instruction to 2,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$50.9 million in FY 2011-12. Federal grant expenditures for that period totaled \$26.1 million, including \$3.5 million for the Research and Development Programs Cluster and \$21.4 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-Superior's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to internal controls over student payroll processing and compliance with FWS regulations, the return of student financial assistance funds, allowable charges to the Job Location and Development Program, Perkins loans collections, reconciliation procedures, federal reimbursement requests, and access to the student information system.

Internal Controls over Student Payroll

UW-Superior participates in the FWS Program, which funds part-time employment for eligible undergraduate and graduate students. As part of our audit, we reviewed internal controls over the processing and distribution of student payroll, and we tested for compliance with FWS requirements. Proper internal controls over payroll processing are important to ensure payments are authorized, accurate, and appropriate. We identified concerns with controls over monitoring student awards to ensure award amounts are not exceeded, separation of duties related to student payroll, and ensuring student appointments are inactivated in HRS when a student ends employment.

Finding WI-12-50: Monitoring Federal Work-Study Program Awards

FWS is awarded to a student based on financial need and the student's preference to work. Federal regulations state that FWS may be awarded to a student in any amount as long as the amount of the award does not exceed the student's need. FWS wages are earned when the student performs the work and are paid on a biweekly basis. Federal regulations also state that the federal share of FWS wages paid to a student may not exceed 75 percent of the student's total wages unless the student is a tutor for the America Reads Program, in which case 100 percent of the student's wages are federally funded. Although UW-Superior has a waiver from the U.S. Department of Education that allows it to charge 100 percent of students' wages to FWS, it has established a policy to charge 75 percent of students' wages to FWS, in order to provide funding to a larger number of students. It would be expected that UW-Superior would have controls in place to ensure students are not paid in excess of their FWS award and that the correct amounts are charged to federal and state accounts.

We tested the records for 12 students who received FWS awards during the 2011-12 academic year and found that none of these students were paid in excess of their FWS award amounts. However, we learned that UW-Superior does not have procedures in place to monitor FWS balances to ensure students are not paid in excess of their FWS award amounts. Therefore, we reviewed all of the 271 FWS awards made for the 2011-12 academic year to determine whether any student’s wages exceeded the maximum FWS award amounts, as established by UW-Superior. UW-Superior established a maximum FWS award for the summer 2011 semester of \$750 and for the 2011-12 academic year of \$1,600.

We identified two exceptions in our FWS testing:

- FWS was overcharged when a student received \$635 more than awarded. Federal regulations provide an allowance on awards of \$300. Therefore, the award exceeded the student’s need by \$335, of which \$251, or 75 percent, was charged to the federal portion of FWS in excess of awarded amounts. We question \$251.
- FWS was overcharged \$107 for another student because of an error in entering the federal and state funding percentages for FWS in HRS. Because UW-Superior has a waiver from the U.S. Department of Education that allows it to charge 100 percent of students’ wages to FWS, we do not question these costs.

These errors occurred largely because UW-Superior does not have procedures in place to monitor students’ awards. Such procedures would help ensure that wages are not paid in excess of FWS awards.

☑ Recommendation

We recommend the University of Wisconsin-Superior implement procedures to monitor Federal Work-Study Program award balances to ensure that students are not earning wages in excess of their award amounts and that the federal share of wages is calculated properly.

Finding WI-12-50: Monitoring Federal Work-Study Program Awards

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: \$251

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding and has implemented procedures to monitor FWS award balances. These procedures include:

- balancing the student employee's FWS award in the student information system with the award that is listed in HRS;
- balancing the FWS award listed in HRS with the earnings listed in the accounting records; and
- checking with the student employment coordinator before making adjustments to a student's FWS award in the student information system so that the student employment coordinator can verify any FWS earnings.

Regarding the \$635 overcharge to FWS, of which \$251 is questioned, the overcharge occurred because of an earlier direct retro which was processed and updated in the accounting records, but did not update the student's FWS award balance in HRS. UW-Superior corrected the whole overage by submitting a direct retro in June 2012 to convert \$635 of the earnings from FWS to other funding sources, bringing the total FWS earnings down to \$1,600.

UW-Superior knows now that for every FWS direct retro submitted, a separate ticket must also be submitted to the UW Service Center so that the FWS balance tables can be updated. UW-Superior will do this until it is notified that the UW Service Center has automated the process of adjusting FWS balances to reflect direct retros.

Finding WI-12-51: Separation of Duties

Proper internal controls over payroll processing are important to ensure payments are authorized, accurate, and appropriate. One important control is to separate the responsibility for adding new employees, entering their hours worked, and approving hours worked in HRS. However, we found that the Student Employment Coordinator is responsible for adding new student employees, has the ability to enter hours worked, and can approve hours worked for students. In addition, this employee is responsible for reviewing reports to ensure that payroll is processing correctly. Because these duties have not been separated, this employee has the ability to enter a fictitious employee in HRS, enter hours worked in HRS, approve the transactions, and receive an unauthorized check. In addition, since the same employee reviews reports from HRS, fraudulent payments may not be detected.

☑ Recommendation

We recommend the University of Wisconsin-Superior properly separate the duties of adding student workers in HRS, entering hours worked in HRS, and approving hours worked in HRS.

Finding WI-12-51: Separation of Duties***Federal Work-Study Program*** (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: Undetermined

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding. The previous payroll system had an audit structure in place to prevent fraudulent payments from occurring. With the shift to HRS, UW-Superior has not been able to structure an audit procedure. As a small campus, UW-Superior does not have the resources to separate these duties. However, moving forward, UW-Superior intends to put in place a new audit procedure that would ensure only legitimate students are on payroll, check documentation for supervisors not approving through HRS, and check the accuracy of payroll. The Financial Aid Office has requested funding for a new position, and one of the duties of this position would be to complete this audit procedure. The funding request is being considered.

Finding WI-12-52: Inactivating Student Appointments in HRS

Students are typically awarded FWS for one academic year. To ensure students awarded FWS do not exceed their award amounts, good internal controls would require that student appointments in HRS be inactivated by entering an end date when a student is no longer employed. Although the Financial Aid Office enters student appointments in HRS, it does not enter an end date unless one is given to it by the student's supervisor. If student appointments are not inactivated in HRS in a timely manner, UW-Superior is at increased risk that FWS students could be paid after the FWS award maximum is reached, which could result in overcharges to the FWS Program. Further, there is an increased risk that unauthorized payments could be processed and not be detected. HRS has a control that ends appointments for student workers after six months of inactivity, but that may not be timely enough, especially given the separation of duties concerns we noted in Finding WI-12-51.

We reviewed 22 students and found 5 who were no longer employed but were still active in HRS. For example, one student who last worked during the pay period ended December 17, 2011, was still active in HRS at the time of our fieldwork in May 2012. Although we did not identify any instances in which students were paid

after leaving employment, we believe UW-Superior should take steps to inactivate a student's appointment in HRS as soon as the student is no longer employed.

Recommendation

We recommend the University of Wisconsin-Superior ensure Federal Work-Study student appointments are inactivated in HRS when the students are no longer employed.

Finding WI-12-52: Inactivating Student Appointments in HRS

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding. In order to most effectively terminate contracts in a timely manner, UW-Superior will query the HRS Data Warehouse system to help identify all FWS students who have had at least three pay periods of payroll inactivity. The query results will be in an Excel format showing the students names, work titles, the departments they are employed in, and the dates of the last check that they received. The Student Employment Coordinator will run this query after each payroll and e-mail the student's supervisor(s) to see if the student is still employed by them. If not, the student's contract will be terminated and the student's appointment deactivated. If the student worker is still employed, the supervisor will need to specify when that student will be returning to work. In regards to the summer break, UW-Superior will request notification from the student worker's supervisor(s) that they anticipate the student will be continuing their work on the same contract in the following fall semester.

Finding WI-12-53: Return of Student Financial Assistance Funds

Student financial assistance funds are awarded and disbursed to UW-Superior students to offset attendance costs, such as tuition and housing. If a student receiving financial assistance withdraws from school, the student may no longer be eligible for the full amount of funds originally awarded. Therefore, if the amount disbursed to the student is greater than the amount "earned," as determined by the percentage of school days attended during the semester, UW-Superior must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both UW-Superior and the student may be responsible for returning funds to the programs. Federal regulations also require the school to return funds to the appropriate student financial assistance programs

as soon as possible, but no later than 45 days after the institution determines the withdrawal date.

We tested the return-of-funds calculations for 12 students who withdrew during the 2011-12 academic year, including two students who unofficially withdrew during the summer 2011 semester, and identified two concerns. First, for the two unofficial withdrawals, UW-Superior did not complete return-of-funds calculations and did not return funds to the federal programs. We completed the return-of-funds calculations and found UW-Superior should have returned \$1,508 to the Federal Direct Student Loans program. Financial Aid Office staff indicated that the staff person responsible for identifying unofficial withdrawals and completing the return-of-funds calculations did not do so due to an oversight.

Second, for four of the ten students in our selection who had officially withdrawn, UW-Superior did not return funds to the federal programs within 45 days of the withdrawal date, as required by federal regulations. We found the following:

- one summer 2011 student for whom funds were returned 54 days after the withdrawal date;
- two fall 2011 students for whom funds were returned 62 and 79 days after their withdrawal dates; and
- one spring 2012 student for whom funds were returned 47 days after the withdrawal date.

Staff indicated that the return-of-funds calculations were completed late because of staff turnover in the Financial Aid Office.

Recommendation

We recommend the University of Wisconsin-Superior:

- *review all students who withdrew during the 2011-12 academic year to ensure the appropriate return-of-funds calculations were completed;*
- *ensure that all future return-of-funds calculations that should be completed, including those for unofficial withdrawals, are completed; and*
- *ensure funds required to be returned to the applicable student financial assistance programs are returned within the required time frame.*

Finding WI-12-53: Return of Student Financial Assistance Funds***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K110439	FY 2011-12

Questioned Costs: \$1,508

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding. For the two students that unofficially withdrew during the summer 2011 semester, a return-of-funds calculation was completed when identified by the auditors. As of the fall 2011 semester, UW-Superior has followed its procedures to identify unofficial withdrawals immediately following the grading deadline. UW-Superior has ensured these procedures were completed for each term of the 2011-12 academic year. The other issue was late return-of-funds calculations for students, outside of the 45-day requirement. This occurred because of staff turnover in the Financial Aid Office, lack of cross-training, and not receiving required information from the Bursar's Office. The Financial Aid Office has requested funding for a new position and one of the duties of this position would be to serve as a back-up to the Financial Aid Director, who is responsible for ensuring the return-of-funds calculations are completed on a weekly basis. The funding request is being considered. UW-Superior is working with the Bursar's Office to simplify the procedure and ensure swift delivery of necessary information to complete return-of-funds calculations in a timely manner.

Finding WI-12-54: Job Location and Development Program

The FWS Program authorizes the establishment of a Job Location and Development (JLD) Program to assist campuses in locating and expanding off-campus job opportunities for students, regardless of a student's financial need. An institution may use up to the lesser of \$75,000 or 10 percent of its total FWS allocation to establish or expand a JLD Program. Allowable costs of carrying out a JLD Program include staff wages and salaries, travel expenses, printing and mailing costs, telephone costs, and costs for employer and student workshops.

UW-Superior's JLD Program is jointly administered by Career Services and the Student Services Coordinator in the Financial Aid Office. Career Services is responsible for contacting employers and posting jobs for students on its website, and is the main contact for employers who have questions in these areas. The Student Services Coordinator attends job fairs and contacts employers about the program, among other duties.

We tested the accuracy of UW-Superior's FY 2010-11 Fiscal Operations Report and Application to Participate (FISAP), which was filed with the federal government in September 2011. The FISAP is used to report financial activity for the Federal

Perkins Loan Program, FSEOG, and FWS Program, and is used as a basis for determining future financial assistance awards from the U.S. Department of Education. We are concerned that UW-Superior does not have adequate documentation to support the amounts charged to the JLD Program, as reported in the FISAP. Although there is no specific method that UW-Superior must follow in documenting the charges to the JLD Program, OMB Circular A-21 does require that when payroll costs are charged to a federal program, “the method must recognize the principle of after-the-fact confirmation or determination so that costs distributed represent actual costs, unless a mutually satisfactory alternative agreement is reached.” Further, Circular A-21 indicates that if a precise assessment of costs is not feasible, estimates may be appropriate.

UW-Superior charged \$18,365 to the JLD Program during FY 2010-11. The only supporting documentation UW-Superior provided for JLD Program expenditures was for the allocation of 25 percent of the Student Services Coordinator’s salary and fringe benefits. However, based on our discussions with the Student Services Coordinator and Career Services staff working on the JLD Program, less than 25 percent of the Student Services Coordinator’s work effort is spent administering the JLD Program.

We were told by staff in the Student Financial Aid Office that UW-Superior does not specifically identify those costs related to the JLD Program because staff believe that federal regulations specify the cap on the amount of costs that can be charged to the program, and since they did not exceed the cap, UW-Superior staff believe they are in compliance with federal regulations. However, we note that federal regulations require costs charged to federal programs be reasonable and necessary for the program, and that adequate documentation of the costs, or estimated costs, be maintained.

Recommendation

We recommend the University of Wisconsin-Superior:

- *determine the costs expended to administer its Job Location and Development Program or, if not feasible, develop an estimate of the amount of costs expended to administer the program;*
- *maintain documentation of the actual or estimated Job Location Development Program costs; and*
- *ensure Job Location Development Program costs are accurately reported on the Fiscal Operations Report and Application to Participate. UW-Superior should work with the U.S. Department of Education to determine whether a revised FISAP should be submitted for FY 2010-11.*

Finding WI-12-54: Job Location and Development Program***Federal Work-Study Program*** (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A104559	FY 2010-11

Questioned Costs: Undetermined

UW-Superior Response and Corrective Action Plan: UW-Superior disagrees with the finding. OMB Circular A-21, section J states that, in case of a discrepancy between the provisions of a specific sponsored agreement and the general cost requirements, which are quoted in the auditor's finding, the agreement should govern. Therefore, UW-Superior believes the applicable governing requirements are found in the JLD sponsored agreement, which provides for the three following requirements regarding program costs.

- Use of FWS allocation for the JLD Program—a school may use up to the lesser of the following two amounts: 10 percent of its FWS allocation or \$75,000.
 - UW-Superior charged \$18,365 to the JLD Program during FY 2010-11, with only \$14,692 of that being the federal share. Since the FWS allocation was \$254,300, 10 percent of which would be \$25,430, UW-Superior is in compliance.
- Allowable program costs include staff salaries and fringe benefits, if they are the same as those paid to other institutional employees in comparable positions and are not paid to a student employed through the FWS Program.
 - For administrative efficiency, the only cost charged to the JLD Program was 25 percent of one staff member's salary and fringe benefits. This person is primarily responsible for the program, though multiple people across campus, in different departments, are involved. UW-Superior is in compliance.
- A school is expected to generate total student wages exceeding the total amount of the federal funds spent under the JLD Program.
 - In FY 2010-11, student wages totaled \$21,390. UW-Superior is in compliance.

If cost documentation is needed, UW-Superior believes its JLD costs are more than adequately supported with the salary and fringe benefit charges for the primary program coordinator; that staff member's position description, which includes JLD administration-related tasks; and the extensive work effort from several others on campus.

UW-Superior believes its estimate is reasonable and use of this estimate, especially in light of the relatively small dollar amount involved, is supported in section J of OMB Circular A-21, which states that, “In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.”

Finding WI-12-55: Perkins Loan Collections

The Federal Perkins Loan Program provides low-interest loans to finance the cost of a student’s education. After students graduate or withdraw from school, they are allowed a nine-month grace period after which they are required to begin repaying their Perkins loans. Funds collected from outstanding loans are used to make future loans to students. If a student defaults on a Perkins loan, federal regulations require an institution to make collection efforts either by using its own staff or by hiring a collection agency. If a collection agency does not succeed in converting the loan to repayment status after 12 months of collection activity, responsibility for collecting on the loan reverts to the institution. Upon the return of the loan, the institution is required to attempt to collect the loan or to place the loan with a different collection agency for an additional 12-month period. If an institution is unable to place a Perkins loan in repayment status, the institution shall continue to make annual attempts to collect from the borrower until the loan is recovered through litigation, assigned to the U.S. Department of Education, or written off. This federal regulation is intended to ensure institutions do not have defaulted loans without any action being taken to collect them.

We tested ten loans in default. Seven of the loans were at a collection agency, and UW-Superior did not make any annual collection efforts for the remaining three loans. Specifically:

- One borrower defaulted in November 1994 and last made a payment in May 2003. The loan was returned to UW-Superior in June 2009, but collection attempts were not made again until April 2012.
- One borrower defaulted in August 1998 and last made a payment in December 1997. The loan was returned to UW-Superior in June 2009, but collection attempts were not made again until March 2012.
- One borrower defaulted in October 2001 and last made a payment in January 2001. The loan was returned to UW-Superior in October 2006, but collection attempts were not made again until April 2012.

UW-Superior staff were unsure why no collection attempts were made since the loans were returned to them.

☑ Recommendation

We recommend the University of Wisconsin-Superior comply with the federal requirements to make annual attempts to collect from Federal Perkins Loan Program borrowers.

Finding WI-12-55: Perkins Loan Collections***Federal Perkins Loan Program*** (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2011-12

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding. In this case, the previous Perkins Loan Officer properly changed the status of these three loans to in-house collection but did not follow up to collect from the borrowers. This Perkins Loan Officer terminated employment with UW-Superior. New staff identified this and started making collection attempts during March and April 2012, before the auditors' fieldwork began in May 2012. UW-Superior will continue to follow procedures that are in place to ensure compliance with this federal requirement in the future.

Finding WI-12-56: Reconciliation Procedures

UW-Superior initiates student financial assistance transactions in the student information system. Twice per week, and more often during peak demand times, a file of Federal Perkins Loan Program and FSEOG disbursements is created from the student information system and manually entered in the general ledger. For FWS, earnings information from HRS is uploaded to the general ledger each pay period. To ensure student financial assistance transactions are properly recorded, it is important that UW-Superior complete regular reconciliations between the student information system, HRS, and the general ledger. In addition, federal regulations require that reconciliations for FWS, FSEOG, and the Perkins Loan Program be completed at least monthly.

At the time of our fieldwork in May 2012, we found that UW-Superior had not performed any monthly reconciliations between HRS and the general ledger for FWS during FY 2011-12. Staff indicated that the reconciliations were not completed because staff believed that with the implementation of HRS, there would be no differences between the disbursements in the general ledger and HRS, and, therefore, reconciliations would not be necessary. However, staff in the UW Service Center, which manages the day-to-day operations of HRS, stated that reconciliations are necessary and that each campus is responsible for reconciling its accounts. Without monthly reconciliations, UW-Superior is not assured that all records in HRS have

been accurately recorded in the general ledger. If UW-Superior had performed regular reconciliations, it would have identified more quickly that FWS students' wages had been charged to the wrong appropriation for several months in FY 2011-12.

We also found UW-Superior completed reconciliations for the Federal Perkins Loan Program for all months through March 2012, but reconciliations were not completed in a timely manner due to staff turnover. For example, reconciliations for July, August, September, and October 2011 were not completed until November 2011. FSEOG monthly reconciliations were completed from July 2011 through February 2012. However, because of staff turnover, no reconciliation had been completed for March 2012 at the time of our fieldwork in May 2012.

Without monthly reconciliations, UW-Superior is not assured that all records in HRS and the student information system have been accurately recorded in the general ledger. Therefore, UW-Superior continues to be in noncompliance with federal requirements to perform monthly reconciliations for FWS, FSEOG, and the Perkins Loan Program.

Recommendation

We recommend the University of Wisconsin-Superior comply with federal requirements to complete monthly reconciliations of the student financial assistance programs to ensure Federal Work-Study Program earnings and Federal Supplemental Educational Opportunity Grants and Federal Perkins Loan Program disbursements are properly recorded in HRS, the student information system, and the general ledger.

Finding WI-12-56: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114559	FY 2011-12

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding.

Federal Work-Study Program: As noted in the response to Finding WI-12-50, as of October 2012, UW-Superior reconciles HRS with the general ledger once a month to help identify, in a timely manner, any discrepancies between FWS earnings in HRS and the general ledger records so they can be resolved promptly.

FSEOG: UW-Superior does not plan to make a change to the current process, but rather ensure that it is done monthly. The Financial Aid Office has requested funding for a new position and one of the duties of this position would be to complete this reconciliation. The funding request is being considered.

Federal Perkins Loan Program: UW-Superior does not plan to make a change to the current process, but rather ensure that it is done monthly.

Finding WI-12-57: Cash Management

UW-Superior requests student financial assistance funds from the U.S. Department of Education on a reimbursement basis. Federal regulations require institutions to disburse the funds to students before requesting the funds. In addition, effective cash management procedures include requesting reimbursement as soon as practical after disbursing the funds to students. Such procedures ensure that neither the federal government nor UW System earns interest income at the expense of the other.

At the beginning of each semester, Budget Office staff receive a student financial assistance disbursement listing from the Financial Aid Office and use this listing to determine the amount of federal funds to request. For subsequent requests, which occur approximately once per month, UW-Superior Budget Office staff perform a query from the accounting system that details the balances of the student financial assistance accounts. If an account shows a negative cash balance, a request for reimbursement is processed for a portion of the amount disbursed. UW-Superior staff indicated they do not request full reimbursement so that if a student withdraws early in the semester, funds would not have to be returned to the federal government and staff could net the return amount against the amounts not yet reimbursed.

UW-Superior is not timely in its requests for reimbursement. As noted, UW-Superior's procedure is to request reimbursement for only a portion of the amount available. For example, UW-Superior staff disbursed \$68,150 in FSEOG funds on August 30, 2011, and requested reimbursement of \$40,000 on the same day, which left an available balance of \$28,150 that could have been requested but was not. UW-Superior staff made additional FSEOG disbursements, including \$2,250 on September 1, 2011; \$2,600 on September 7, 2011; \$1,800 on September 9, 2011; and several smaller disbursements later in September,

October, November, and December. However, UW-Superior did not request reimbursement until \$5,000 was requested on November 8, 2011, and \$10,000 was requested on December 1, 2011. The complete balance of FSEOG funds was not fully requested until January 20, 2012, or 143 days after the initial disbursement on August 20, 2011. We identified a similar pattern of reimbursement requests made for the Federal Pell Grant Program, FWS Program, and Federal Direct Student Loans. UW-Superior can be more timely and minimize lost interest by requesting a larger portion of the funds disbursed. Because requests for reimbursement by UW-Superior were not made in a timely manner, we estimate lost interest to UW System of \$410.

Recommendation

We recommend the University of Wisconsin-Superior review and revise its current process for requesting federal reimbursement of student financial assistance expenditures to ensure timeliness.

Finding WI-12-57: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114559	FY 2011-12

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: None

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P110439	FY 2011-12

Questioned Costs: None

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K120439	FY 2011-12

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding and has implemented procedures to request federal reimbursements in a more timely manner, near the amounts disbursed.

Finding WI-12-58: Access to Student Information System

UW-Superior is responsible for administering and safeguarding its student information system, E-Hive, which is used to award student financial assistance and contains students' personally identifiable information. Further, UW-Superior is responsible for safeguarding student financial assistance data in compliance with FERPA. It is important that UW-Superior take steps to protect this information from inappropriate viewing, modifying, or deleting. In order to ensure that information is appropriately safeguarded, access to the system should be limited to that necessary for individuals to complete their properly separated job duties.

We reviewed access to E-Hive and identified two concerns. First, four employees in the Cashier's Office and one employee in the Business Office were given access to update and correct financial assistance information, even though this access is not needed to perform their job duties. As a result of this access, student financial assistance awards could be inappropriately changed or personally identifiable information could be inappropriately accessed or distributed. This access was inadvertently granted when setting up the employees' access several years ago.

Second, nine employees in the Technology Services Department were granted access to the production environment of E-Hive in order to load system updates that occur throughout the year. However, this access represents a separation of duties concern related to UW-Superior's program change control process. After we identified the access granted to these employees, management removed their access to the production environment of E-Hive.

Recommendation

We recommend the University of Wisconsin-Superior review access granted to its student information system, and limit access to that needed for employees to perform their properly separated job duties.

Finding WI-12-58: Access to Student Information System

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A114559	FY 2011-12

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A114559	FY 2011-12

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

Questioned Costs: None

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P110439	FY 2011-12

Questioned Costs: None

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K120439	FY 2011-12

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior agrees with the finding and has, or will be, instituting the following:

Regarding excessive access granted to employees in the Cashier’s Office and Business Office:

- UW-Superior will revisit all of the roles granted to the employees in the offices and will assign permission lists that provide “read only” access where a need to the data is appropriate to the position.
- UW-Superior reassigned access to the financial aid network shared drive.
- UW-Superior has worked with the Human Resources department to reinforce current procedures for employee reassignments and separations.
- Going forward, UW-Superior will regularly report to the Financial Aid Director a listing of all users that have permission lists that provide access to financial assistance pages.

Regarding excessive access granted to employees in the Technology Services Department:

- After the auditors identified the excessive access granted to these employees, UW-Superior removed the employees’ access to the production environment of E-Hive.
- In 2013, UW-Superior will be hiring a new Information Technology management team and will work with the team to establish new policies regarding separate production and development environment security.

University of Wisconsin System
Summary of Findings and Questioned Costs
 FY 2011-12

U.S. Department of Education***University of Wisconsin-Oshkosh***

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-41 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures*	\$ 0
WI-12-40 ¹	84.033	Federal Work-Study Program	Internal Controls over Student Payroll*	Undetermined
WI-12-41 ¹	84.033	Federal Work-Study Program	Reconciliation Procedures*	0
WI-12-41 ¹	84.038	Federal Perkins Loan Program	Reconciliation Procedures*	0

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-42	84.007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance Eligibility for Retaking Coursework	\$ 2,501 Plus an Undetermined Amount
WI-12-42	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	2,082 Plus an Undetermined Amount
WI-12-43 ¹	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds*	139
WI-12-43 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds*	6,535
WI-12-42	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	3,453 Plus an Undetermined Amount
WI-12-44 ¹	84.268	Federal Direct Student Loans	Enrollment Reporting	0

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-47 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Access to Student Information System	\$ 0
WI-12-46 ¹	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	Undetermined
WI-12-47 ¹	84.033	Federal Work-Study Program	Access to Student Information System	0

University of Wisconsin-River Falls (continued)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-47 ¹	84.038	Federal Perkins Loan Program	Access to Student Information System	\$ 0
WI-12-45 ¹	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	0
WI-12-47 ¹	84.063	Federal Pell Grant Program	Access to Student Information System	0
WI-12-45 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	7,420
WI-12-47 ¹	84.268	Federal Direct Student Loans	Access to Student Information System	0

University of Wisconsin-Stout

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-49 ¹	84.038	Federal Perkins Loan Program	Communication with Perkins Loan Borrowers	\$ 0
WI-12-48 ¹	84.268	Federal Direct Student Loans	Enrollment Reporting	0

University of Wisconsin-Superior

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-56 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	\$ 0
WI-12-57 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	0
WI-12-58 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Access to Student Information System	0
WI-12-50 ¹	84.033	Federal Work-Study Program	Monitoring Federal Work-Study Program Awards	251
WI-12-51 ¹	84.033	Federal Work-Study Program	Separation of Duties	Undetermined
WI-12-54 ¹	84.033	Federal Work-Study Program	Job Location and Development Program	Undetermined
WI-12-52 ¹	84.033	Federal Work-Study Program	Inactivating Student Appointments in HRS	0
WI-12-56 ¹	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-12-57 ¹	84.033	Federal Work-Study Program	Cash Management	0
WI-12-58 ¹	84.033	Federal Work-Study Program	Access to Student Information System	0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-55 ¹	84.038	Federal Perkins Loan Program	Perkins Loan Collections	\$ 0
WI-12-56 ¹	84.038	Federal Perkins Loan Program	Reconciliation Procedures	0
WI-12-58 ¹	84.038	Federal Perkins Loan Program	Access to Student Information System	0
WI-12-57 ¹	84.063	Federal Pell Grant Program	Cash Management	0
WI-12-58 ¹	84.063	Federal Pell Grant Program	Access to Student Information System	0
WI-12-53 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	1,508
WI-12-57 ¹	84.268	Federal Direct Student Loans	Cash Management	0
WI-12-58 ¹	84.268	Federal Direct Student Loans	Access to Student Information System	0

Noncompliance Findings Affecting Multiple Programs

University of Wisconsin System Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-38 ¹		Multiple Programs	Preparation of UW System Grant Schedules*	\$ 0
WI-12-67 ²		Multiple Programs	Security Concerns with the University of Wisconsin System's Human Resource System	0
WI-12-68 ²		Multiple Programs	Program Change Controls over the University of Wisconsin System's Human Resource System	0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-39		Research and Development Programs Cluster	Equipment Management*	\$ 0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

² Findings WI-12-67 and WI-12-68 are included in Section II of the Schedule of Findings and Questioned Costs and are considered reportable findings both for the State's basic financial statements and under Section 510(a) of OMB Circular A-133.

* Repeat finding from report 12-6.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 2.

Wisconsin Technical College System ■

The Wisconsin Technical College System (WTCS) creates policy and provides direction for the 16 technical college districts in the State of Wisconsin; administers state and federal aids; coordinates vocational and technical programs with other state agencies; and coordinates adult education and family literacy services with the technical college districts and community-based organizations. During FY 2011-12, WTCS disbursed \$138.8 million of which federal grants financed \$27.8 million.

As part of our standard audit procedures, we reviewed WTCS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type B programs. Overall, WTCS has appropriate procedures to administer these federal grant programs. However, we identified concerns related to both the Adult Education-Basic Grants to States (CFDA #84.002) and Career and Technical Education-Basic Grants to States (Perkins IV) (CFDA #84.048) programs.

Finding WI-12-59: Time Distribution for Federal Grant Programs

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, requires that salaries and wages charged to federal grants are adequately documented. Specifically, OMB Circular A-87 requires that:

- salaries and wages for employees who work on multiple activities or grants are supported by documentation such as activity reports that reflect the actual work effort of the employee; and

- salaries and wages for employees who are expected to work only on a single federal grant or activity are supported by certifications, which are prepared at least semiannually.

WTCS employees use the State's Payroll Time and Attendance System (PTAWeb) to report actual hours worked and leave taken, and to distribute work effort to multiple activities or grants. The time distribution function within PTAWeb, if used properly, would allow WTCS employees working on multiple activities or grants to comply with the time-reporting requirements of OMB Circular A-87 by distributing the employees' actual work effort. However, WTCS uses predetermined, default time distribution percentages to distribute work effort. Further, WTCS has instructed employees to use the default time distribution coding and, based on discussions with staff during our FY 2011-12 audit, employees did not change it to reflect actual work effort. We are concerned because, by not changing the default time distribution coding, employees working on multiple activities or grants are not reporting actual work effort. We are also concerned because employees whose time is distributed to only one federal grant or activity did not certify semiannually that their work effort was spent only on that one grant or activity.

Because WTCS employees neither reported actual work effort nor certified that effort was on a single federal grant or activity, WTCS is not in compliance with OMB Circular A-87 and the payroll-related amounts charged to federal grants may have been overstated or understated. However, since actual work effort is unknown, we could not determine the amount, if any, of excess costs charged to federal grants in FY 2011-12. Therefore, we question an undetermined amount of payroll costs charged to federal grants administered by WTCS.

WTCS staff indicated that employees stopped using paper certification forms and personnel activity reports when employees began using PTAWeb because using the paper forms was cumbersome and inefficient. Although concerns related to WTCS's time distribution and documentation were noted during a U.S. Department of Education site visit in January 2012, WTCS did not modify its approach at that time. WTCS staff indicated in January 2013 that a new process will be implemented to ensure employee work effort is properly distributed to federal grants. However, we cannot be assured that employee work effort was properly distributed during FY 2011-12.

Recommendation

We recommend the Wisconsin Technical College System revise its process to ensure that:

- *employees report work effort based on actual hours worked;*
- *employees working on only one federal grant or activity certify work effort semiannually; and*
- *charges to federal grant programs for payroll-related costs are allowable under OMB Circular A-87.*

Finding WI-12-59: Time Distribution for Federal Grant Programs

Adult Education-Basic Grants to States (CFDA #84.002)

<u>Award Numbers</u>	<u>Award Years</u>
V002A110050	2012
V002A100050	2011
V002A090049	2010
V002A090049A	2010

Questioned Costs: Undetermined

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Numbers</u>	<u>Award Years</u>
V048A110049	2012
V048A100049	2011
V243A090049	2010

Questioned Costs: Undetermined

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. By the end of March 2013, WTCS will have all employees who work on a single federal award or cost objective certify semiannually that they worked on that objective for the period covered. A cost objective is defined in Circular A-87 as a “function, organizational sub-division, contract, grant or other activity for which cost data are needed and for which costs are incurred.” For instance, within most federal education programs, the recipient needs to track costs to any mandated set-aside, statutory cap, or reservation requirement, which may include administration or leadership. If an employee works on multiple cost objectives, the employee must maintain a PTASWeb record that demonstrates a distribution of his or her time on the various objectives.

All employees will use PTASWeb for time and activity reporting, as it is necessary for leave accounting purposes. Employees in multiple cost objectives may vary the distribution of their time by cost objective each pay period to reflect their actual time by cost objective. Single objective employees may use the default codes for their certified cost objectives.

Multi-funded employees who perform general agency administrative functions (e.g., IT, accounting, audit, policy, etc.) are charged proportionately to agency funding sources by Management Services. They will also semiannually certify that they work 100 percent of their time on agency administrative functions that are proportionately allocated to agency funding sources.

At least quarterly, WTCS will compare actual time reported to budgeted distributions based on PTASWeb. If that comparison reveals that the differences between budgeted and actual time are less than 10 percent

(the “10-percent Rule”), then accounting adjustments will be made on an annual basis. If discrepancies between budget estimates and actual costs are 10 percent or greater, then adjustments will be made quarterly. For purposes of reconciliation, any deviation, no matter how small, will be adjusted by the end of the year.

OMB Circular A-87 authorizes WTCS to use budget estimates determined before the services are performed for interim accounting purposes.

Finding WI-12-60: WiSMART Access

WTCS uses WiSMART, the State’s central accounting system, to process transactions, such as payment transactions for the federal programs it administers. It is important that only current WTCS staff have access to WiSMART, that WTCS ensures WiSMART access is established to enforce properly separated job duties, and that staff with access use only their assigned user identification (ID). This reduces the risk that unauthorized individuals could enter and/or approve payment and other transactions, including those charged to federal programs, and ensures accountability for the transactions processed.

During our FY 2011-12 audit, we identified two internal control concerns related to access to WiSMART. First, we found two individuals who terminated employment with WTCS in 2011 but continued to have WiSMART access at the time of our initial review in April 2012. We discussed this with WTCS staff at that time. However, WTCS staff had not removed WiSMART access for these individuals at the time of our subsequent review in January 2013. We note that, while not deleted, the user ID for one individual was revoked at the time of our reviews and this user ID could not access WiSMART. However, the user ID for the other individual had not been revoked and was used to access WiSMART, most recently in November 2012, which was after the individual terminated employment. WTCS staff indicated that the user ID and password were being shared and used by certain current WTCS staff in order to process transactions in WiSMART.

Second, we identified two current WTCS staff members whose WiSMART access allows them to enter and place all levels of approval on a variety of transactions. For example, these individuals are able to fully process certain nonpayment transactions, such as transactions that could charge amounts to federal programs and result in a draw down of federal funds, without review or approval by another WTCS staff member. However, we are most concerned because the WiSMART access granted to these individuals, when combined with the WiSMART access granted to the terminated individual’s user ID that is currently being shared, allows both of these WTCS staff members to enter and approve payment transactions without review or approval by another WTCS staff member.

WTCS staff indicated that, because of limited staffing, it is difficult to ensure WiSMART access is properly separated while also ensuring transactions can be

processed when certain staff are out of the office or otherwise unavailable. However, the WiSMART access concerns we identified increase the risk that inappropriate transactions, such as unauthorized payment transactions, may be processed and/or unallowable costs may be charged to federal programs.

☑ Recommendation

We recommend the Wisconsin Technical College System take steps to ensure that:

- *access to WiSMART is removed in a timely manner when an individual terminates employment;*
- *access to WiSMART enforces properly separated job duties; and*
- *employees use only their assigned user IDs.*

Finding WI-12-60: WiSMART Access

Adult Education-Basic Grants to States (CFDA #84.002)

<u>Award Number</u>	<u>Award Year</u>
V002A110050	2012

Questioned Costs: None

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A110049	2012

Questioned Costs: None

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. WTCS will remove WiSMART access for the individuals who have terminated employment and will remove access for future terminating individuals in a timely manner. For the two current WTCS staff who have access in WiSMART to enter and place all levels of approval on a variety of transactions, WTCS will limit approval authority while ensuring that transactions can be processed when certain staff with approval authority are unavailable. This will ensure review and approval by a separate employee.

Finding WI-12-61: Subrecipient Audit Monitoring

As part of administering federal programs, WTCS subgrants federal funds to Wisconsin’s 16 technical college districts as well as community-based organizations. OMB Circular A-133 and *State Single Audit Guidelines*, published by

the Department of Administration, require WTCS, as a pass-through entity, to receive audit reports from subrecipients required to have a single audit performed, undertake desk reviews of audit reports received, require subrecipients to take corrective action in a timely manner on relevant findings identified in the audits, and issue management decisions on audit findings within six months of receipt of the audit report. Relevant findings include those directly related to a federal program as well as general findings, which are considered relevant for all funds received by the subrecipient.

Although we found during our FY 2011-12 audit that WTCS is receiving and reviewing subrecipients' audit reports in a timely manner, we identified concerns with WTCS's identification of relevant findings and subsequent issuance of management decisions related to these findings. Specifically, for one of the four technical college district audit reports we reviewed, WTCS staff did not identify a finding directly related to federal funds WTCS subgranted to the district. In addition, for two of the six community-based organization audit reports we reviewed, WTCS staff did not either identify general findings as being relevant to the federal funds WTCS subgranted or assess and document why they were not relevant. As a result, WTCS had neither required corrective action from these subrecipients nor issued timely management decisions, as required by OMB Circular A-133 and *State Single Audit Guidelines*. Therefore, WTCS cannot be assured that subrecipients are in compliance with federal requirements and that corrective actions are in place to address audit findings.

WTCS staff did not appear to have a complete understanding of which subrecipient findings were relevant to federal funds WTCS subgranted. For example, the technical college district audit report we reviewed included a federal finding, and WTCS incorrectly believed that the U.S. Department of Education was responsible for ensuring corrective actions would be taken. WTCS was also unaware that general findings identified in the audit reports should be assessed for their relevance to the federal funds WTCS subgranted.

Recommendation

We recommend the Wisconsin Technical College System identify all relevant findings reported in subrecipient audit reports, work with subrecipients to resolve applicable findings, and issue timely management decisions, as required by OMB Circular A-133 and State Single Audit Guidelines.

Finding WI-12-61: Subrecipient Audit Monitoring

Adult Education-Basic Grants to States (CFDA #84.002)

<u>Award Number</u>	<u>Award Year</u>
V002A100050	2011

Questioned Costs: None

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A100049	2011

Questioned Costs: None

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. As required by OMB Circular A-133, Subpart D, the WTCS audit review staff will make management decisions for audit findings that relate to federal awards made to subrecipients. Management decisions will be made within six months of receipt of the audit report and will include the reference numbers assigned to each finding as well as the appeals process.

WTCS management decisions will state whether audit findings are sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up will be given. Prior to issuing a management decision, WTCS may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs.

Finding WI-12-62: Subrecipient Administrative Cost Limit

WTCS administers the Perkins IV grant and subgrants federal funds to subrecipients, such as Wisconsin's 16 technical college districts. Subrecipients may receive subgrants under one or more programs supported by the Perkins IV grant. WTCS is responsible for ensuring its subrecipients comply with federal regulations, including the requirement that subrecipients spend no more than 5.0 percent of these funds on administration. Guidelines that WTCS provides to subrecipients specify whether administrative costs are allowed for each program and, for programs that allow administrative costs, that these costs are limited to 5.0 percent. WTCS considers whether the administrative cost limit is anticipated to be met in its initial review of the subrecipients' applications and program budgets.

We identified two areas of concern related to WTCS's monitoring of subrecipients' administrative costs for FY 2011-12 subgrants. First, WTCS did not ensure budgeted administrative costs of subrecipients did not exceed 5.0 percent of total budgeted costs. For example, of the eleven subrecipient programs we reviewed, one had budgeted administrative costs of \$1,086, or 9.35 percent of the total budgeted costs of \$11,614. Based on 5.0 percent of total budgeted costs, the maximum amount of administrative costs allowed was \$581. At the time of our fieldwork in January 2013, WTCS had reimbursed the subrecipient \$1,033 for

administrative costs. Although the 27-month grant period had not yet ended for this program, total program costs are limited to the budgeted amount, and reimbursed administrative costs already exceeded 5.0 percent of that amount. Therefore, we question \$452, which is the amount of administrative costs reimbursed in excess of the maximum amount of administrative costs allowed.

Second, WTCS did not ensure it reimbursed subrecipients no more than the budgeted amount for administrative costs. For example, another program we reviewed had approved budgeted administrative costs of \$3,977. Although these budgeted administrative costs equaled the 5.0 percent administrative cost limit based on total budgeted costs for that program, at the time of our fieldwork in January 2013, WTCS had reimbursed the subrecipient \$4,396 for administrative costs. Although the grant period had not yet ended, we question \$419, which is the amount of administrative costs reimbursed in excess of the maximum administrative costs allowed.

We note that the U.S. Department of Education Office of Vocational and Adult Education previously reviewed the administrative cost limit requirement and, in July 2011, reported that WTCS had not ensured that subrecipients' administrative costs were limited to 5.0 percent of the subgrant. It was because of that report that WTCS clarified, in the guidelines provided to potential subrecipients, that administrative costs are limited to 5.0 percent. However, WTCS does not appear to have taken additional steps to ensure its subrecipients' administrative costs do not exceed the 5.0 percent limit.

Recommendation

We recommend the Wisconsin Technical College System ensure that subrecipient administrative costs are limited to 5.0 percent of total costs, as required by federal regulations.

Finding WI-12-62: Subrecipient Administrative Cost Limit

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A110049	2012

Questioned Costs: \$871

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. WTCS's grant accountant has begun reviewing all original and revised grants to verify that the 5.0 percent administration limit is followed. WTCS will follow up with any subrecipients found not to be in compliance.

Finding WI-12-63: FFATA Reporting

WTCS subgrants federal funds to subrecipients, such as Wisconsin's 16 technical college districts, and also provides 45 percent of its Perkins IV funds to the Department of Public Instruction (DPI) to subgrant to local educational agencies. The Federal Funding Accountability and Transparency Act (FFATA) requires prime recipients of certain federal awards to report information for certain subawards in the FFATA Subaward Reporting System. The FFATA reporting requirement applies to all federal awards, other than ARRA awards, that: (1) were awarded to a prime recipient under a new Federal Assistance Identification Number on or after October 1, 2010; and (2) were subawarded and obligated to a first-tier subrecipient for an amount equal to or greater than \$25,000. The prime recipient is required to report information about each subaward that results in an obligation of \$25,000 or more in funds under the grant. As the prime recipient, WTCS is responsible for ensuring all required subaward information is reported for subrecipients awarded more than \$25,000 of Perkins IV federal funds.

During our FY 2011-12 audit, we found that WTCS did report subaward information for its subrecipients in the FFATA Subaward Reporting System. However, WTCS did not take steps to ensure subaward information for DPI's subrecipients was reported. WTCS staff told us that they neither requested this information from DPI nor discussed with DPI how this information would be reported in the FFATA Subaward Reporting System. As a result, reporting of subaward information for Perkins IV is incomplete and WTCS is not in compliance with reporting requirements. WTCS staff indicated that they contacted DPI in February 2013 to discuss how reporting of subaward information for DPI's subrecipients would be handled.

Recommendation

We recommend the Wisconsin Technical College System take steps to report subaward information for local educational agencies receiving subgrants of Career and Technical Education-Basic Grants to States program funds as required by federal regulations.

Finding WI-12-63: FFATA Reporting

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A110049	2012

Questioned Costs: None

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. WTCS staff have been assigned responsibility to ensure that DPI subaward information is reported in the FFATA Subaward Reporting System. WTCS staff are working with DPI to obtain reportable

subaward data for FY 2011-12 and FY 2012-13 to add to existing WTCS reported FFATA data. WTCS and DPI will maintain this procedure on an ongoing basis to ensure that all required subaward data is reported.

Finding WI-12-64: Subrecipient Application Requirements

WTCS administers the Perkins IV program under the Carl D. Perkins Career and Technical Education Act of 2006 and subgrants Perkins IV funds to approved entities, such as Wisconsin's 16 technical colleges. WTCS is responsible for ensuring its subrecipients for the Perkins IV program comply with requirements of the Act. Section 134(b) of the Act requires that subrecipient applications address how students participating in career and technical education programs are taught to the same coherent and rigorous content as other students and how career and technical education students at the secondary level are encouraged to enroll in rigorous and challenging courses in the core academic subjects. The U.S. Department of Education Office of Vocational and Adult Education performed a site visit in May 2011 and reported a finding that this information was not included in WTCS's subrecipient applications. In July 2011, the U.S. Department of Education directed WTCS to revise its application and accompanying policies and procedures to ensure the necessary information was added to the subrecipient applications prior to WTCS allocating Perkins IV funds to its subrecipients in July 2012.

It would have been expected that, in response to the federal directive, WTCS would have revised the guidelines, which include the Perkins IV policies and procedures, it provided to applicants in early 2012 to allow these entities to include the required information in their applications for the FY 2012-13 grants. However, WTCS did not revise its guidelines in a timely manner and, therefore, applicants did not include in their applications all of the information required by section 134(b) of the Act.

In late May 2012, we discussed our concerns with the WTCS program staff person responsible for the local applications. The staff person indicated a lack of awareness of the U. S. Department of Education's directive related to the subrecipient applications and agreed that WTCS should have incorporated the additional requirements into the application guidelines for the FY 2012-13 grants. Subsequent to our discussions, WTCS requested subrecipients submit addendums to their FY 2012-13 plans, which are kept on file as part of the application, to address the additional requirements. Although WTCS staff requested that addendums be submitted, staff were unable to provide evidence that these addendums were actually received before WTCS allocated funds in July 2012, as required by the U.S. Department of Education's directive. Therefore, we cannot be assured that WTCS complied with the U.S. Department of Education's directive to ensure corrective actions were implemented prior to making the July 2012 allocations.

☑ Recommendation

We recommend the Wisconsin Technical College System take steps to ensure:

- requirements of Section 134(b) of the Carl D. Perkins Career and Technical Education Act of 2006 are addressed in subrecipient applications; and
- findings resulting from future federal site visits are addressed in a timely manner.

Finding WI-12-64: Subrecipient Application Requirements

Career and Technical Education-Basic Grants to States (CFDA #84.048)

<u>Award Number</u>	<u>Award Year</u>
V048A110049	2012

Questioned Costs: None

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. Section 134(b) of the Carl D. Perkins Career and Technical Education Act requires that subrecipient applications address how students participating in career and technical education programs are taught to the same coherent and rigorous content as other students and how career and technical education students at the secondary level are encouraged to enroll in rigorous and challenging courses in the core academic subjects.

WTCS has incorporated the postsecondary language of Section 134(b) into its 2013-14 funding guidelines. WTCS will verify that the secondary language of Section 134(b) has been incorporated into the Perkins Secondary Career and Technical Education guidelines. WTCS will also ensure that future federal audit findings are communicated to all relevant staff and that findings are addressed in a timely manner.

Finding WI-12-65: Suspension and Debarment

WTCS administers the Adult Education-Basic Grants to States program and subgrants federal funds to Wisconsin's 16 technical college districts and 16 community-based organizations. Federal regulations require WTCS to verify that these subrecipients were not suspended or debarred. This verification may be accomplished by checking the federal Excluded Parties Listing System (EPLS) or System for Award Management (SAM), collecting a certification from the subrecipient, or adding a clause or condition to the grant agreement. WTCS requires each subrecipient to submit a certification as part of its grant application.

We are concerned that WTCS does not verify that these certification forms are submitted. Of the 15 grant files we reviewed for subrecipients receiving an award during FY 2011-12, WTCS did not have suspension and debarment certifications on file for two subrecipients. Both of the missing suspension and debarment certifications were for community-based organizations. One other community-based organization had a certification on file, but it was dated in 2008. As a result, WTCS is not assured that its subrecipients are not suspended or debarred.

We discussed our concerns with WTCS staff, who were unaware that these certifications were missing and agreed that the certifications should have been provided. Although WTCS notifies subrecipients of the requirement to provide the suspension and debarment certification, WTCS staff do not verify the receipt of these certifications when grant applications are reviewed. Subsequent to our discussions, WTCS requested that certifications be provided by the subrecipients we identified.

Recommendation

We recommend the Wisconsin Technical College System take steps to ensure that current signed suspension and debarment certifications are obtained and kept on file for each subrecipient.

Finding WI-12-65: Suspension and Debarment

Adult Education-Basic Grants to States (CFDA #84.002)

<u>Award Number</u>	<u>Award Year</u>
V002A110050	2012

Questioned Costs: None

WTCS Response and Corrective Action Plan: WTCS concurs with the recommendation. WTCS staff have been assigned responsibility to ensure that required federal forms, such as the Debarment Certification and Federal Anti-Lobbying Certification and Disclosure Statement, have been signed and received from providers prior to approving the districts projects. Files of required forms will be retained by fiscal year.

**Wisconsin Technical College System
Summary of Findings and Questioned Costs
FY 2011-12**

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-59	84.002	Adult Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Undetermined
WI-12-60	84.002	Adult Education-Basic Grants to States	WiSMART Access	\$ 0
WI-12-61	84.002	Adult Education-Basic Grants to States	Subrecipient Audit Monitoring	0
WI-12-65 ¹	84.002	Adult Education-Basic Grants to States	Suspension and Debarment	0
WI-12-62	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit	871
WI-12-59	84.048	Career and Technical Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Undetermined
WI-12-60	84.048	Career and Technical Education-Basic Grants to States	WiSMART Access	0
WI-12-61	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Audit Monitoring	0
WI-12-63	84.048	Career and Technical Education-Basic Grants to States	FFATA Reporting	0
WI-12-64 ¹	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Application Requirements	0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs as it was not required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 1.

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2012 ■

OMB Circular A-133 requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

- 1) a summary of the auditor's results;
- 2) findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
- 3) findings and questioned costs for federal awards.

Section I

Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2011-12:

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor’s report issued on compliance for major programs:	Unqualified for all major programs except for the Community Development Block Grants—State-Administered CDBG Cluster, Adoption Assistance, and Transit Services Programs Cluster, which were qualified.
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No

The following were major federal programs, determined in accordance with Section 520 of OMB Circular A-133:

Applicable CFDA Number	Federal Program
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
11.557	Broadband Technology Opportunities Program (BTOP)
14.228/14.255	Community Development Block Grants—State-Administered CDBG Cluster
17.225	Unemployment Insurance
20.205/20.219	Highway Planning and Construction Cluster
20.513/20.516/20.521	Transit Services Programs Cluster
20.600/20.601/ 20.602/20.610/ 20.611/ 20.612/ 20.613	Highway Safety Cluster
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
81.086	Conservation Research and Development
84.002	Adult Education-Basic Grants to States
84.010/84.389	Title I, Part A Cluster
84.027/84.173/84.391/ 84.392	Special Education Cluster (IDEA)

Applicable CFDA Number	Federal Program
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)
84.282	Charter Schools
84.367	Improving Teacher Quality State Grants
93.044/93.045/93.053	Aging Cluster
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance
93.558/93.714	Temporary Assistance for Needy Families (TANF) Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance (LIHEAP)
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program
93.775/93.777/93.778	Medicaid Cluster
Various	Research and Development Programs Cluster
Various	Student Financial Assistance Cluster

Section II

Financial Statement Findings

This section of the schedule includes all significant deficiencies related to internal control over financial reporting and compliance and other matters that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Findings WI-11-61 and WI-11-63 from report 12-6 no longer meet the criteria to require reporting. Repeat findings from report 12-6 are indicated with an asterisk (*).

Finding WI-12-66: Financial Reporting Process for the Injured Patients and Families Compensation Fund*

Criteria:

The Office of the Commissioner of Insurance is responsible for maintaining effective internal controls that ensure the Injured Patients and Families Compensation Fund’s financial statements included in the State’s basic financial statements are fairly presented and that misstatements are prevented or detected in a timely manner.

Condition:

We have regularly identified errors in the Injured Patients and Families Compensation Fund’s financial statements in past years. However, the Office of the Commissioner of Insurance has not yet established sufficient procedures and

controls to ensure that financial statement errors are prevented or detected and that, ultimately, the Fund's financial statements are fairly presented.

Questioned Costs:

None

Context:

The Injured Patients and Families Compensation Fund is one of seven major funds included in the State's basic financial statements. The Fund insures health care providers in Wisconsin against medical malpractice claims that exceed primary insurance thresholds established in statutes. It has cash and investments totaling \$1.0 billion and a net fund equity of \$361.2 million as of June 30, 2012.

Effect:

Material errors in the Fund's financial statements were again identified as part of the audit process for the State's FY 2011-12 basic financial statements. Because the Fund accountant did not appropriately update entries reversing the prior year's accruals for loss liabilities and the discount factor used to calculate the loss liabilities accrual for FY 2011-12, the Future Benefits and Loss Liabilities accounts on the Balance Sheet and the Benefit Expense account on the Statement of Revenues, Expenses, and Changes in Fund Equity were understated by \$79.1 million. Corresponding errors also occurred in the Statement of Cash Flows. Further, significant errors pertaining to investing activities were again identified in the Fund's Statement of Cash Flows. Fund staff subsequently corrected the financial statements for the errors identified during our audit work.

Cause:

In part, the errors in the FY 2011-12 financial statements may have occurred and not have been detected because the Fund accountant, the Fund Director, and the Division Administrator of Funds and Program Management are relatively new to their positions. However, more significantly, the Office of the Commissioner of Insurance has not devoted sufficient attention and effort to fully address concerns with the Fund's financial reporting process.

Recommendation:

We recommend that the Office of the Commissioner of Insurance reassess the Injured Patients and Families Compensation Fund's current financial reporting process and take steps to establish and document clear procedures for completing and verifying the accuracy of the Fund's financial statements. As part of these procedures, the Fund's annual financial reporting process should include:

- obtaining a full understanding of the Fund's financial activities, developing corresponding expectations for the Fund's financial accounts, comparing actual results to expectations, and following up on differences;
- reconciling and verifying key account balances to supporting or corroborating sources of information, such as reconciling investment balances and activities to information provided by the State of Wisconsin Investment Board;

- reviewing the continued accuracy of formulas and links in spreadsheets used in the preparation of the financial statements; and
- establishing checklists to document that critical steps are completed in the preparation and review of the financial statements.

Management's Response:

The Office of the Commissioner of Insurance management is committed to the sound, accurate, and effective administration of the Fund. Therefore, it recognizes the seriousness of the issues identified and intends to take the steps necessary to address them. The Office of the Commissioner of Insurance appreciates the acknowledgement that some errors in the FY 2011-12 financial statements may, in part, have occurred and not have been detected due to the relatively new accountant and the transition to new management. However, the Office of the Commissioner of Insurance also recognizes that it is the responsibility of the new management team and staff to identify and address financial reporting deficiencies and to establish and implement clear procedures to ensure that the Fund's financial statements are complete and verifiably accurate in the future. As part of its plan to improve its internal controls over financial reporting, the Office of the Commissioner of Insurance intends to implement the recommended procedures, as well as additional procedures, such as reviews by another accountant and additional consultation with the Fund's actuary to confirm the accuracy of loss liabilities.

Finding WI-12-67: Security Concerns with the University of Wisconsin System's Human Resource System*

Criteria:

The Human Resource System (HRS) is used by the University of Wisconsin (UW) System to track and maintain employee information, such as address, position, and benefit choices, and to process and record the biweekly or monthly payroll for all staff and students employed by the UW institutions, including the 13 four-year campuses, 13 two-year colleges, UW-Extension, and UW System Administration.

UW System Administration is responsible for the overall strategic direction and oversight of HRS. The UW Service Center within UW-Madison's Office of Human Resources manages the day-to-day operations of HRS. UW-Madison's Division of Information Technology (DoIT) provides many information technology services for HRS, including programming and data security functions.

The ability to perform the various functions within HRS is controlled through the use of security roles. Each security role has specific permissions attached that allow the user to perform a specific task or tasks. In order to ensure that information is properly safeguarded and to limit the risk that inadvertent, erroneous, or unauthorized changes could be made, UW System should ensure that access to HRS is limited to that necessary for individual users to complete their properly separated job duties, and that access to system accounts is also properly limited.

Condition:

We performed a limited review of access granted to HRS users at three UW institutions. In addition, we reviewed access granted to several separate system accounts.

Based upon currently available security role descriptions, we identified 22 users with incompatible access that allows the user to add an employee or student employee; enter, update, correct, and approve time worked or leave taken; update direct deposit information or generate paychecks; and process payroll or otherwise critically impact the payroll process. Further, 21 of these users have these capabilities on a system-wide level, which allows them to make changes at any of the UW institutions.

We also continued to find excessive access granted to system accounts for the majority of FY 2011-12. UW System did remove this access in April 2012, but the risks with this access were present for most of FY 2011-12.

Questioned Costs:

None

Context:

Payroll-related expense is the most significant expense of UW System, totaling more than \$2.8 billion, or nearly 65.0 percent of UW System's total expenses for FY 2011-12.

Effect:

UW System is at increased risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS.

Cause:

UW System has not completed its planned security role review, and it is not aware of all permissions attached to each security role. The planned security role review is a necessary step in assessing the HRS security roles and permissions that are attached to these roles, and in determining changes that are necessary. In December 2011, and in response to our FY 2010-11 concerns over HRS security, UW System Administration reported that it had developed a plan to review overall HRS security, remove inappropriate access, and develop compensating controls when separation of duties could not be achieved. UW System indicated that this review was planned for completion in summer 2012. However, the review has been delayed by UW System.

Recommendation:

We recommend UW System Administration review the specific concerns we communicated in more detail in our October 31, 2012 interim memorandum and give priority to reviewing all HRS security roles and the permissions attached to these roles, limiting or adjusting access as necessary, and implementing compensating controls when separation of duties cannot adequately be achieved.

Management's Response:

UW System agrees with the recommendations regarding HRS security. FY 2011-12 was a period of stabilization for HRS. It is common practice during the stabilization phase of a large, complex system for users to have access not specifically needed to perform their job duties. Access evolved as UW System became more familiar with the system and new business processes, and as UW System staff responsibilities became more defined.

With this enhanced knowledge of the system and processes, the UW Service Center and DoIT will finalize and execute existing plans to closely review all available HRS security roles and permissions in order to facilitate refined privileges and separation of duties controls for HRS end users. Resources to implement the plan will be identified and work prioritized to begin early in calendar year 2013.

Finding WI-12-68: Program Change Controls over the University of Wisconsin System's Human Resource System

Criteria:

HRS is used by UW System to track and maintain employee information, such as address, position, and benefit choices, and to process and record the biweekly or monthly payroll for all staff and students employed by the UW institutions, including the 13 four-year campuses, 13 two-year colleges, UW-Extension, and UW System Administration.

UW System Administration is responsible for the overall strategic direction and oversight of HRS. The UW Service Center within UW-Madison's Office of Human Resources manages the day-to-day operations of HRS. UW-Madison's DoIT provides many information technology services for HRS, including computer programming and data security functions.

Procedures should be established to prevent users from making unauthorized changes to HRS program code or "configuration" information, such as various look-up tables used during payroll processing. The ability to perform program code or configuration changes is controlled through the use of security roles. Each security role has specific permissions attached that allow the user to perform a specific task or tasks. In order to ensure that information is properly safeguarded and to limit the risk that inadvertent, erroneous, or unauthorized changes could be made, UW System should ensure that access to security roles is limited to that necessary for employees to complete their properly separated job duties.

Condition:

We reviewed the program change process and identified concerns with access that allows users to circumvent the established program change process and could allow an inadvertent, erroneous, or unauthorized program code or configuration change. For example:

- One user, who is also responsible for approving program changes before they are moved into production, has full “update and correction” access to all functions in HRS.
- Three of the four users responsible for moving program code changes into the production environment have access that allows them to make program changes directly in the HRS production environment. Further, all four of these users have access that allows them to develop changes in the HRS development environment and move these changes into production.
- Fifty-one users have been granted access to one or more of eleven security roles that provide the users with the ability to make configuration changes directly in the HRS production environment.

Questioned Costs:

None

Context:

Payroll-related expense is the most significant expense of UW System, totaling more than \$2.8 billion, or nearly 65.0 percent of UW System’s total expenses for FY 2011-12.

Effect:

UW System is at increased risk that inadvertent, erroneous, or unauthorized changes could be made to HRS.

Cause:

UW System has not completed its planned security role review, and it is not aware of all permissions attached to each security role. The planned security role review is a necessary step in assessing the HRS security roles and permissions that are attached to these roles, and in determining changes that are necessary. In December 2011, UW System Administration reported that it had developed a plan to review overall HRS security, remove inappropriate access, and develop compensating controls when separation of duties could not be achieved. UW System indicated that this review was planned for completion in summer 2012. However, the review has been delayed by UW System.

Recommendation:

We recommend UW System Administration review the specific access concerns we communicated in more detail in our October 22, 2012 interim memorandum and adjust or remove access as appropriate. Further, we recommend UW System Administration give priority to reviewing all HRS security roles and the permissions attached to the roles, limiting or adjusting access as necessary, and implementing compensating controls when separation of duties cannot adequately be achieved.

Management's Response:

UW System agrees with the recommendations regarding the HRS program change process. To mitigate potential risks surrounding the HRS program change process, UW System has removed the full functional update and correction access for the one user. This access was necessary during HRS implementation and system stabilization. Because the need for this user to back up key support staff remains, the ongoing necessity for such access will be re-evaluated in May 2013.

The UW Service Center and DoIT are currently evaluating the impact of removing employees' ability to make program changes and move changes into production. This evaluation process includes identifying specific requirements related to job responsibilities and the change management process. Once identified, mitigating solutions will be presented to executive management at UW System Administration, the UW Service Center, and DoIT for review. All required resources will be identified and implementation work will be prioritized to begin early in calendar year 2013.

Finally, the UW Service Center and DoIT will finalize and execute existing plans to closely review all available HRS security roles and permissions in order to facilitate refined privileges and separation of duties controls for HRS end users. Resources to implement the plan will be identified and work prioritized to begin early in calendar year 2013.

Finding WI-12-69: Overpayment of State Group Health Insurance Premiums and Wisconsin Retirement System Contributions by the University of Wisconsin System

Criteria:

UW System offers its employees a number of fringe benefit choices and options, including the State Group Health Insurance Program and the Wisconsin Retirement System (WRS), which are both administered by the Department of Employee Trust Funds (ETF). UW System uses HRS, implemented in April 2011, to track employee benefit and coverage choices and to collect the employee and the employing institution's share of payments for these benefits. UW System is responsible for ensuring that the employee and employer share of payments for fringe benefit programs are appropriately collected and paid to ETF.

Condition:

For the State Group Health Insurance Program, UW System is responsible for updating the ETF health insurance database for changes in an employee's enrollment or coverage in the program, based upon changes made in HRS. We found that, after the implementation of HRS, UW System had not established adequate procedures for reconciling the health insurance premiums collected from employees and employing UW institutions with coverage information maintained in the ETF database. As a result, we found that UW System did not identify in a timely manner that it overpaid health insurance premiums. It does not appear that any employee or employing UW institution was charged for the premium overpayments.

UW System continues to assess the causes of the overpayments, and it estimates that it overpaid health insurance premiums by \$15.4 million from May 2011 through September 2012. UW System has identified that \$8.0 million of the \$15.4 million in overpayments were for health insurance premiums paid for 924 terminated employees from May 2011 through September 2012. Through October 2012, UW System has been able to recover \$228,000 of the overpayments. However, the provisions in the contracts between the State and the health insurance providers would appear to limit UW System's ability to recover the entire amount of the overpayments.

In addition, UW System made errors when manually calculating the WRS contributions due to ETF for the months of April 2011, May 2011, and July 2011. This resulted in overpayments of \$17.5 million to the WRS for calendar year 2011 retirement contributions. ETF identified the overpayment through its annual contributions review. In September 2012, ETF credited UW System for the \$17.5 million in overpayments.

Questioned Costs:

None

Context:

Employee and employer premiums under the State Group Health Insurance Program totaled approximately \$475.0 million for UW System during FY 2011-12. Employee and employer retirement contributions for the WRS totaled approximately \$228.7 million for UW System during FY 2011-12.

Effect:

Overpayments made for State Group Health Insurance premiums and WRS contributions were not identified in a timely manner by UW System. Although UW System was able to recoup the WRS contribution overpayments, it may not be able to recoup the full amount of the overpayment of health insurance premiums. If UW System is unable to collect the health insurance overpayments from the health insurance providers, UW System will need to identify another funding source to cover these overpayments.

Cause:

Due to the implementation of HRS, UW System did not provide adequate oversight and monitoring over the fringe benefit processes resulting in overpayments for State Group Health Insurance and the WRS.

Recommendation:

We recommend the University of Wisconsin System Administration:

- continue to implement procedures to promptly reconcile HRS information with ETF's database of employees enrolled in the State Group Health Insurance Program and keep the database updated for any changes in enrollment or coverage, including the timely removal of all terminated employees;

- work with ETF to assess whether the health insurance premium overpayments can be recovered and, if not, determine an appropriate source of funding for these overpayments; and
- review procedures for all other employee benefit programs, including the WRS, to ensure proper reconciliations and other necessary procedures are in place.

Management's Response:

UW System generally agrees with the assessment and subsequent recommendations. In October 2012, the UW Service Center implemented procedures to reconcile HRS information with ETF's database of employees enrolled in the State Group Health Insurance Program. Therefore, the State Group Health reconciliation is current and as such, the overpayment issue is contained and not growing. The next steps are:

1. The UW Service Center is in the process of completing an employee-specific review of historical transactions in order to identify the total amount that UW System could recoup through ETF. This step, which will be completed by June 30, 2013, must be completed in order to make the strongest possible case for recouping the overpayments.
2. The UW Service Center has requested credits for known overpayments and will request credits for the remaining portion when validated.
3. The UW Service Center will review procedures for all other employee benefit programs to ensure proper reconciliation procedures are in place.

Finding WI-12-70: Financial Reporting Errors by the University of Wisconsin System

Criteria:

UW System's financial statements are included in UW System's separately issued financial report and are used by the Department of Administration's State Controller's Office when compiling the State of Wisconsin's financial statements. UW System Administration is responsible for maintaining effective internal controls to ensure the financial statements of UW System are fairly presented in accordance with generally accepted accounting principles. To prepare the financial statements, UW System Administration financial reporting staff accumulate transactions recorded in the accounting system and request information from each campus to make necessary adjustments to reflect the financial information in accordance with generally accepted accounting principles.

Condition:

UW System Administration financial reporting staff did not identify that an adjustment to the FY 2011-12 financial statements was necessary. In addition, steps needed to appropriately calculate the amount of two adjustments were not completed.

Questioned Costs:

None

Context:

Financial reporting for UW System is complicated by its size and decentralized nature, as well as by its complex accounting structure.

Effect:

Misstatements in UW System's financial statements were identified during the audit process. For example, we identified:

- \$59.7 million reported as "Sales and Services of Educational Activities" revenue that should have been reported as other nonoperating revenue;
- \$25.2 million reported as "Local and Private Grants and Contracts" that should have been reported as "Capital Contributions"; and
- \$23.4 million overstatement of "Other Receivables," \$21.8 million overstatement of "Local and Private Grants and Contracts," and \$1.6 million overstatement of "Federal Grants and Contracts."

We discussed these errors with UW System financial reporting staff, who made the necessary corrections to the financial statements.

Cause:

UW System Administration's Financial Reporting Unit experienced turnover in key accounting staff, which added to delays in preparing the financial statements and contributed to the errors identified.

Recommendation:

We recommend UW System Administration take steps to ensure that in future years all necessary financial statement adjustments are made and all steps needed to appropriately calculate adjustment amounts are completed.

Management's Response:

UW System agrees with the recommendation. As noted, staff turnover contributed to this issue, as the person with primary knowledge of the financial statements retired after nearly 30 years. Two of the three identified errors were reclassifications between financial statement accounts and did not affect the overall increase in net assets. Nevertheless, UW System will undertake a review of material accounting entries to ensure accuracy and efficiency in compilation. This review will be completed by August 31, 2013.

Finding WI-12-71: Department of Health Services Program Change Controls***Criteria:***

The Department of Health Services should maintain proper controls over computer program changes to ensure the integrity of those programs and to reduce the risk of erroneous or unauthorized changes. In addition, the Department should not allow program change controls to be circumvented, and the Department should maintain documentation that staff followed the established program change process.

Condition:

The Department of Health Services allows the programmer who made program changes to also review and approve those changes. Therefore, the Department's existing program change controls, including properly approved requests, user involvement, and documentation, could be circumvented. In addition, although staff stated that the Department's procedures require properly approved requests, user involvement, and documentation prior to completing a program change, staff were unable to provide documentation that these steps were followed.

Questioned Costs:

None

Context:

The Department of Health Services maintains various important financial systems on the mainframe computer, including the Fiscal Management System and the Community Aids Reporting System. These and other programs require changes as objectives and conditions change over time.

Effect:

Because existing controls over the program change process may be circumvented, the Department of Health Services is at increased risk that erroneous or unauthorized changes could be made to important financial systems. In addition, due to the lack of documentation, the Department is not assured that the existing procedures were followed.

Cause:

The Department of Health Services indicated that due to current staffing levels, it can more efficiently complete program changes by allowing the same programmer who made a change to approve the change. The Department also notes that, due to staffing levels, most of the communications related to program changes have been done verbally and have not been documented.

Recommendation:

We recommend the Department of Health Services prohibit computer programmers who made program changes from reviewing and approving those changes. In addition, we recommend the Department maintain documentation that it followed its existing computer program change procedures.

Management's Response:

The Department of Health Services agrees that prohibiting computer programmers from reviewing and approving their programming changes provides the highest level of security and control. However, the Department believes it has sufficient compensating controls in place, such as monitoring payments to ensure they are only being made to authorized vendors and are not paid in excess of contracted amounts. In addition, all changes to the financial systems undergo a review by the Bureau of Fiscal Services, in test mode, before approval and before the programming changes are moved to production.

The Department of Health Services also agrees that documentation should be maintained over the program change process. In the next 12-month period, the Department plans to use SharePoint to assist in the automation of workflows, which will facilitate customer submission of work requests, document changes to satisfy the work requests, collect test approvals from the requesting customer, and track the dates new versions of modified programs are moved to production.

Finding WI-12-72: Programmer Access to Critical Production Programs and Data at the Department of Transportation*

Criteria:

To provide proper internal control, computer programmers should not have the ability to access or update production data and programs. Further, to maintain proper accountability, individuals should access the Control-M job scheduling program using their individual log-on IDs.

Condition:

Computer programmers at the Department of Transportation have access to production programs and data. During FY 2011-12, the Department reduced the number of computer programmers with access to move programs from the test environment to production from 29 to 16. The Department also developed a procedure for an individual to perform a periodic after-the-fact review of program changes throughout each month to ensure the changes were authorized and appropriate. However, these reviews were not documented throughout the fiscal year. The Department also intends to implement a program change review procedure that will be completed by a review committee before financial program changes are moved into production.

Further, the Department continued to use shared log-on IDs to make changes related to Control-M schedules and jobs. In some instances, users logged into the Control-M job scheduling program with a shared Control-M log-on ID and password, rather than their individual log-on IDs. During FY 2011-12, the Department discontinued its practice of sharing the password and disabled the ability to log into the scheduling software directly with the Control-M log-on ID for several of its Control-M log-on IDs, including its most financially critical Control-M log-on ID. However, this ability still existed for one financially critical Control-M log-on ID.

Questioned Costs:

None

Context:

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable the Department to collect and expend more than \$2.5 billion annually; to issue driver's licenses and vehicle titles and registrations; to track drivers' records and traffic violations; and to oversee the State's construction of roads and bridges.

Effect:

Programmers, who have extensive knowledge of the computer programs and datasets, could make unauthorized changes to the programs or data and conceal those changes, resulting in undetected erroneous or fraudulent changes. Further, because of the use of shared log-on IDs, any changes made to Control-M schedules and jobs with a shared log-on ID will not be attributable to the person who made the change, making it more difficult to hold individuals accountable for any actions taken using the shared Control-M log-on ID.

Cause:

The Department of Transportation has indicated that it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. However, the Department also recognizes the risks involved with allowing this access and is currently developing and implementing compensating controls that it believes will be effective in lowering the risks in this area.

Recommendation:

We recommend the Department of Transportation continue its efforts to implement and document procedures for ensuring that changes to programs are authorized, appropriately tested, and comply with industry standards. Further, we recommend the Department of Transportation continue its efforts to improve controls over the use of the Control-M log-on IDs.

Management's Response:

The Department of Transportation has developed and begun to implement several processes to reduce the risks related to unauthorized changes to its programs and data, including ensuring that changes to program code for its financial systems are authorized and production jobs are only scheduled from production libraries. Further, the Department has eliminated sharing of the majority of Control-M log-on IDs, including the most financially critical, and now requires users to log on with their individual log-on IDs. The Department plans to eliminate the ability to log into Control-M using all remaining shared log-on IDs in the future.

The Department of Transportation believes that these additional processes, along with processes in place during prior periods, significantly reduce the risks associated with programmers' access to programs and data.

Section III

Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to arrive at a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies' responses and corrective action plans, as well as summaries of findings and questioned costs.

Repeat findings from report 12-6 are marked with an asterisk (*).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-2 p. 22	14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Oversight of Programs Funded with CDBG Cluster Funds	Undetermined
WI-12-7 p. 37	14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Programs Included in the Treasury-State Agreement	\$ 0
WI-12-3 p. 29	14.228 Community Development Block Grants—State-Administered CDBG Cluster	HUD Monitoring of CDBG Activities	0
	14.255 ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
WI-12-4 p. 30	14.228 Community Development Block Grants—State-Administered CDBG Cluster	WEDC Internal Control Deficiencies	0
	14.255 ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
WI-12-5 p. 33	14.228 Community Development Block Grants—State-Administered CDBG Cluster	Section 3 Summary Report*	0
	14.255 ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
WI-12-9 p. 40	14.228 Community Development Block Grants—State-Administered CDBG Cluster	Subrecipient Audit Monitoring*	0
	14.255 ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
WI-12-10 p. 44	14.255 ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1512 Reporting*	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 0 Plus an Undetermined Amount

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-37 p. 116	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Highway Planning and Construction Qualifications-Based Selection*	\$ 0
WI-12-32 p. 104	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting*	0
WI-12-31 p. 101	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management*	0
WI-12-30 p. 98	20.516	Job Access–Reverse Commute	Subrecipient Monitoring*	0
WI-12-30 p. 98	20.521	New Freedom Program	Subrecipient Monitoring*	0
WI-12-31 p. 101	20.521	New Freedom Program	Equipment Management*	0
WI-12-34 p. 108	20.600	State and Community Highway Safety	Subrecipient Monitoring and Equipment Management	0
WI-12-34 p. 108	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Monitoring and Equipment Management	0
WI-12-35 p. 112	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort	0
WI-12-34 p. 108	20.602	Occupant Protection Incentive Grants	Subrecipient Monitoring and Equipment Management	0
WI-12-35 p. 112	20.602	Occupant Protection Incentive Grants	Maintenance of Effort	0
WI-12-34 p. 108	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Monitoring and Equipment Management	0
WI-12-35 p. 112	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort	0
WI-12-34 p. 108	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Monitoring and Equipment Management	0
WI-12-35 p. 112	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort	0
WI-12-34 p. 108	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Monitoring and Equipment Management	0
WI-12-35 p. 112	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 0

208 ■ ■ ■ ■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF ENERGY

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-4 p. 30	81.041	ARRA-State Energy Program	WEDC Internal Control Deficiencies	\$ 0
WI-12-8 p. 39	81.041	ARRA-State Energy Program	Monitoring of State Energy Program Recipients	0
WI-12-10 p. 44	81.041	ARRA-State Energy Program	1512 Reporting*	0
WI-12-9 p. 40	81.042	Weatherization Assistance for Low-Income Persons	Subrecipient Audit Monitoring*	0
	81.042	ARRA-Weatherization Assistance for Low-Income Persons		
WI-12-9 p. 40	81.086	ARRA-Conservation Research and Development	Subrecipient Audit Monitoring*	0
WI-12-10 p. 44	81.086	ARRA-Conservation Research and Development	1512 Reporting*	0
TOTAL U.S. DEPARTMENT OF ENERGY				\$ 0

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-42 p. 138	84.007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance Eligibility for Retaking Coursework	\$ 2,501 Plus an Undetermined Amount
WI-12-42 p. 138	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	2,082 Plus an Undetermined Amount
WI-12-42 p. 138	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	3,453 Plus an Undetermined Amount

Wisconsin Technical College System

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-59 p. 177	84.002	Adult Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Undetermined
WI-12-60 p. 180	84.002	Adult Education-Basic Grants to States	WiSMART Access	\$ 0
WI-12-61 p. 181	84.002	Adult Education-Basic Grants to States	Subrecipient Audit Monitoring	0
WI-12-62 p. 183	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit	871

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-59 p. 177	84.048	Career and Technical Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Undetermined
WI-12-60 p. 180	84.048	Career and Technical Education-Basic Grants to States	WiSMART Access	\$ 0
WI-12-61 p. 181	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Audit Monitoring	0
WI-12-63 p. 185	84.048	Career and Technical Education-Basic Grants to States	FFATA Reporting	0
TOTAL U.S. DEPARTMENT OF EDUCATION				\$ 8,907 Plus an Undetermined Amount

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-9 p. 40	93.568	Low-Income Energy Assistance Program	Subrecipient Audit Monitoring*	\$ 0

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-20 p. 70	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	\$ 3,743
WI-12-19 p. 68	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	1,893
WI-12-18 p. 64	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-12-19 p. 68	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	447
WI-12-12 p. 52	93.658	Foster Care—Title IV-E	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	1,585 Plus an Undetermined Amount
WI-12-13 p. 55	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures under Foster Care—Title IV-E*	0
WI-12-14 p. 58	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
WI-12-15 p. 60	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for State Foster Care Cases *	0

210 ■ ■ ■ ■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Wisconsin Department of Children and Families *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-16 p. 62	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance	\$ 0
WI-12-17 p. 63	93.659	Adoption Assistance	Overdraw of Adoption Assistance Funds	464,876
WI-12-12 p. 52	93.659	Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	8,666 Plus an Undetermined Amount
WI-12-16 p. 62	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance	0

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-24 p. 82	93.044/ 93.045/ 93.053	Aging Cluster	Earmarking Limit	\$ 12,733
WI-12-26 p. 84	93.044/ 93.045/ 93.053	Aging Cluster	Allowable Costs and Period of Availability	7,655 Plus an Undetermined Amount
WI-12-23 p. 80	93.044/ 93.045/ 93.053	Aging Cluster	Federal Financial Reporting	0
WI-12-25 p. 83	93.044/ 93.045/ 93.053	Aging Cluster	Cash Management	0
WI-12-21 p. 74	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
WI-12-21 p. 74	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-12-22 p. 77	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches*	Undetermined
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 501,598</u> Plus an Undetermined Amount

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-71 p. 203	Multiple Programs	Department of Health Services Program Change Controls	\$ 0

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-67 p. 195	Multiple Programs	Security Concerns with the University of Wisconsin System's Human Resource System	\$ 0
WI-12-68 p. 197	Multiple Programs	Program Change Controls over the University of Wisconsin System's Human Resource System	0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-12-39 p. 128	Research and Development Programs Cluster	Equipment Management*	\$ 0

TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS	\$ 0
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TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN	\$ 510,505 Plus an Undetermined Amount
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State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2011 (report 12-6). The status of prior financial statement audit findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2012. If the prior federal audit concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken. The Summary Schedule of Prior Audit Findings indicates that the finding is no longer considered to be a reportable finding if the concern no longer meets the criteria established under Section 510(a) of OMB Circular A-133 for reporting an audit finding. These criteria require findings be reported related to significant deficiencies in internal control, material noncompliance related to a major program, questioned costs greater than \$10,000, and known fraud and abuse. In addition, the Summary Schedule of Prior Audit Findings indicates those findings that have been resolved with the federal government or for which corrective actions are no longer needed because of changes in the applicable compliance requirements. For all other prior concerns, there is a reference to the page number of the single audit report where a repeat finding or description of remaining corrective actions is presented.

If the audit finding was repeated from past years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. Finding reference numbers begin with "WI," followed by the last two digits of the fiscal year and the finding number.

214 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Report numbers, corresponding fiscal years, and finding reference numbers appear as follows:

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
12-6	FY 2010-11	WI-11-**
11-4	FY 2009-10	WI-10-**
10-5	FY 2008-09	WI-09-**
09-5	FY 2007-08	WI-08-**
08-5	FY 2006-07	WI-07-**
07-4	FY 2005-06	WI-06-**
06-4	FY 2004-05	WI-05-**
05-5	FY 2003-04	WI-04-**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Commerce

(Note: The Wisconsin Department of Administration assumed responsibility for resolving this finding effective July 1, 2011, when the Wisconsin Department of Commerce was abolished.)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-55	14.228	CDBG–State-Administered CDBG Cluster	Reporting	Partially Corrected, see page 33
WI-10-29	14.255	ARRA-CDBG–State-Administered CDBG Cluster		

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-6 WI-10-8	17.225	ARRA-Unemployment Insurance	Extended Benefits and High Extended Benefits Eligibility	Corrective Action Taken
WI-11-7	17.225	Unemployment Insurance	Trade Adjustment Benefit Programs	Corrective Action Taken
WI-11-8	17.225	Unemployment Insurance	Trade Act Participant Report Financial Reporting	Corrective Action Taken

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-35	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Qualification-Based Selection	Not Corrected, see page 116
WI-11-34	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management	Not Corrected, see page 101

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-33	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Financial Reporting	Not Corrected, see page 104
WI-11-32	20.516	Job Access–Reverse Commute	Subrecipient Monitoring	Partially Corrected, see page 98
WI-11-32	20.521	New Freedom Program	Subrecipient Monitoring	Partially Corrected, see page 98
WI-11-34	20.521	New Freedom Program	Equipment Management	Not Corrected, see page 101

U.S. DEPARTMENT OF ENERGY

Wisconsin Department of Commerce

(Note: The Wisconsin Department of Administration assumed responsibility for resolving these findings effective July 1, 2011, when the Wisconsin Department of Commerce was abolished.)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-54	81.041	ARRA-State Energy Program	Communication with State Energy Program Subrecipients	Corrective Action Taken
WI-11-58	81.041	ARRA-State Energy Program	Davis-Bacon Act	Corrective Action Taken

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-15	81.049	Office of Science Financial Assistance Program	Equipment Disposal	Corrective Action Taken

U.S. DEPARTMENT OF EDUCATION

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-37	84.010	Title I Grants to Local Educational Agencies	2R Charter School Award Calculations under Title I	Materially Corrected
WI-11-38	84.010	Title I Grants to Local Educational Agencies	Awarding Funds to New or Significantly Expanded Charter Schools	Corrective Action Taken
WI-11-38	84.027 84.173	Special Education—Grants to States Special Education—Preschool Grants	Awarding Funds to New or Significantly Expanded Charter Schools	Corrective Action Taken
WI-11-40	84.318 84.386	Education Technology State Grants ARRA-Education Technology State Grants	Eligibility for Ed Tech Grant Funds	Corrective Action Taken

216 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

U.S. DEPARTMENT OF EDUCATION *(continued)*

Wisconsin Department of Public Instruction *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-39	84.386	ARRA-Education Technology State Grants	New 2R Charter Schools and the Competitive Grant Awarding Process	Corrective Action Taken
WI-11-42	84.377 84.388	School Improvement Grants ARRA-School Improvement Grants	School Improvement Grants—Allowable Costs	Corrective Action Taken

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-25	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-25	84.033	Federal Work-Study Program	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-25	84.038	Federal Perkins Loan Program	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-25	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-27	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	Corrective Action No Longer Needed
WI-11-25	84.268	Federal Direct Student Loans	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-27	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	Corrective Action No Longer Needed
WI-11-25	84.375	Academic Competitiveness Grants	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-27	84.375	Academic Competitiveness Grants	Student Financial Assistance Eligibility for Retaking Coursework	Corrective Action No Longer Needed
WI-11-25	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Satisfactory Academic Progress	Resolved with the Federal Government
WI-11-27	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Student Financial Assistance Eligibility for Retaking Coursework	Corrective Action No Longer Needed

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-51	93.558 93.714	Temporary Assistance for Needy Families ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	W-2 Case File Documentation	Not Corrected, see page 70
WI-11-50 WI-10-26	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation	Not Corrected, see page 68
WI-11-49 WI-10-24 WI-09-29 WI-08-10 WI-07-7 WI-06-10 WI-05-11 WI-04-12	93.558 93.714	Temporary Assistance for Needy Families ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	Computer Data Matches	Partially Corrected, see page 64
WI-11-50 WI-10-26	93.575/ 93.596 93.713	Child Care and Development Fund Cluster ARRA-Child Care and Development Fund Cluster	Child Care Case File Documentation	Not Corrected, see page 68
WI-11-43 WI-10-21	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance	Not Corrected, see page 52
WI-11-45	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Reporting and Claiming of Expenditures under Foster Care—Title IV-E and Adoption Assistance	Not Corrected, see page 55
WI-11-46	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Federal Reimbursement for Child Welfare Facilities	Corrective Action Taken
WI-11-47 WI-10-22	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Foster Care Rate Setting at Bureau of Milwaukee Child Welfare	Not Corrected, see page 58
WI-11-48	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Foster Care Rate Setting for State Foster Care Cases	Not Corrected, see page 60
WI-11-43 WI-10-21	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance	Not Corrected, see page 52
WI-11-44	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Adoption Assistance Eligibility	Corrective Action Taken
WI-11-45	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Reporting and Claiming of Expenditures under Foster Care—Title IV-E and Adoption Assistance	Corrective Action Taken

218 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-2 WI-10-3	93.767	Children’s Health Insurance Program	Eligibility Documentation	Not Corrected, see page 74
WI-11-2 WI-10-3	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation	Not Corrected, see page 74
WI-11-3 WI-10-5 WI-09-4 WI-08-2 WI-07-6 WI-06-6 WI-05-6 WI-04-5	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches	Partially Corrected, see page 77

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-10	93.273	Alcohol Research Program	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.279	Drug Abuse and Addiction Research Programs	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.361	Nursing Research	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.399	Cancer Control	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.701	ARRA-Trans-NIH Recovery Act Research Support	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	National Institutes of Health Salary Cap Limitation	Corrective Action Taken
WI-11-10	93.866	Aging Research	National Institutes of Health Salary Cap Limitation	Corrective Action Taken

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-52	Multiple Programs	Subrecipient Audit Monitoring	Not Corrected, see page 40

Wisconsin Department of Commerce

(Note: The Wisconsin Department of Administration assumed responsibility for resolving these findings effective July 1, 2011, when the Wisconsin Department of Commerce was abolished.)

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-53 WI-10-28	Multiple Programs	Monitoring of Subrecipient Audits	Not Corrected, see page 40
WI-11-56	Multiple Programs	1512 Reporting	Not Corrected, see page 44
WI-11-57	Multiple Programs	Suspension and Debarment	Corrective Action Taken

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-4	Multiple Programs	Subrecipient Audit Monitoring	No Longer a Reportable Finding

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-36	Multiple Programs	Federal Time Distribution Documentation	Materially Corrected

Statewide Issues

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-1 WI-10-1 WI-09-1 WI-08-1	Multiple Programs	Excess Balances and Lapses from Internal Service Funds	No Longer a Reportable Finding

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-9 WI-10-10 WI-09-7	Multiple Programs	Preparation of UW System Grant Schedules	Materially Corrected

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-11-14 WI-10-11 WI-09-8	Research and Development Programs Cluster	Equipment Management	Partially Corrected, see page 128

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2012 ■

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2012, the State of Wisconsin administered \$12.9 billion in federal financial assistance, consisting of \$11.5 billion in cash assistance, \$1.2 billion in noncash assistance, and \$216.5 million in outstanding loan balances, as presented in the schedule and as described in Note 2 to the schedule.

As summarized on page 222, 26 state agencies, including the University of Wisconsin System, administered federal awards during FY 2011-12. We selected 30 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

Federal programs have been classified for purposes of the schedule into three types:

- 1) individual programs and other clusters, presented on pages 223 through 256;
- 2) the research and development programs (R&D) cluster, presented on pages 257 through 296; and
- 3) the student financial assistance (SFA) cluster, presented on pages 297 through 299.

As required by 2 CFR 176.210(b), the Schedule of Expenditures of Federal Awards uses the prefix "ARRA-" preceding the program name to identify financial assistance received under the American Recovery and Reinvestment Act of 2009.

**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR CAMPUS
FOR THE YEAR ENDED JUNE 30, 2012**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT PROGRAMS CLUSTER	STUDENT FINANCIAL ASSISTANCE CLUSTER	TOTAL
Department of Health Services	\$ 5,816,932,824	\$ 0	\$ 0	\$ 5,816,932,824
Department of Workforce Development	1,995,945,342	0	0	1,995,945,342
Department of Transportation	888,660,313	0	0	888,660,313
Department of Public Instruction	865,512,759	0	0	865,512,759
Department of Children and Families	641,352,073	0	0	641,352,073
Department of Administration	434,389,871	0	0	434,389,871
Department of Natural Resources	151,704,147	0	0	151,704,147
Department of Military Affairs	71,749,860	0	0	71,749,860
Department of Veterans Affairs	46,535,581	0	0	46,535,581
Wisconsin Technical College System	27,817,134	0	0	27,817,134
Department of Justice	15,495,651	0	0	15,495,651
Department of Agriculture, Trade and Consumer Protection	13,117,082	0	0	13,117,082
Department of Corrections	2,598,475	0	0	2,598,475
Government Accountability Board	2,579,326	0	0	2,579,326
Department of Safety and Professional Services	1,657,801	0	0	1,657,801
Board for People with Developmental Disabilities	1,189,054	0	0	1,189,054
Office of Commissioner of Insurance	1,104,101	0	0	1,104,101
Public Service Commission	1,084,253	0	0	1,084,253
Wisconsin Historical Society	1,028,385	0	0	1,028,385
Child Abuse and Neglect Prevention Board	879,629	0	0	879,629
Department of Tourism	808,082	0	0	808,082
Higher Educational Aids Board	301,144	0	0	301,144
Educational Communications Board	75,721	0	0	75,721
Board of Commissioners of Public Lands	67,362	0	0	67,362
Board on Aging and Long-Term Care	0	0	0	0
Total State Agencies	<u>10,982,585,970</u>	<u>0</u>	<u>0</u>	<u>10,982,585,970</u>
UW-Madison	60,102,927	571,849,617	275,283,960	907,236,504
UW-Milwaukee	13,939,436	27,109,976	221,978,038	263,027,450
UW-Eau Claire	2,324,968	799,360	72,100,881	75,225,209
UW-Green Bay	922,319	1,031,020	41,910,146	43,863,485
UW-La Crosse	1,721,134	1,779,409	61,744,265	65,244,808
UW-Oshkosh	6,405,417	1,412,756	80,828,848	88,647,021
UW-Parkside	1,169,231	406,771	33,920,045	35,496,047
UW-Platteville	1,291,081	201,021	53,208,258	54,700,360
UW-River Falls	1,739,716	80,262	47,056,972	48,876,950
UW-Stevens Point	790,643	2,431,695	77,045,989	80,268,327
UW-Stout	3,326,738	230,888	67,725,351	71,282,977
UW-Superior	1,140,420	3,510,064	21,440,224	26,090,708
UW-Whitewater	2,854,384	680,505	87,137,984	90,672,873
UW Colleges	1,072,685	119,986	54,158,401	55,351,072
UW-Extension	30,094,507	0	0	30,094,507
UW System Administration	298,506	14,180	0	312,686
Wisconsin Humanities Council	783,392	0	0	783,392
Total UW System	<u>129,977,504</u>	<u>611,657,510</u>	<u>1,195,539,362</u>	<u>1,937,174,376</u>
TOTAL STATE OF WISCONSIN	<u>\$ 11,112,563,474</u>	<u>\$ 611,657,510</u>	<u>\$ 1,195,539,362</u>	<u>\$ 12,919,760,346</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:					
N/A	07.xIPMLP	Other Federal Financial Assistance: High Intensity Drug Trafficking Area	DOJ	\$ 275,225	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				275,225	0
U.S. DEPARTMENT OF AGRICULTURE:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	2,260,847	157,830
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	406,509	0
Total Federal Program 10.025				2,667,356	157,830
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	891,735	0
10.156		Federal-State Marketing Improvement Program	DATCP	326,347	286,904
10.162		Inspection Grading and Standardization	DATCP	25,407	0
10.163		Market Protection and Promotion	DATCP	807,688	486,545
10.169		Specialty Crop Block Grant Program	DATCP	52,083	21,083
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	852,408	710,509
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	114,471	10,000
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	66,133	0
10.217		Higher Education Challenge Grants	UW-Madison	20,932	0
10.217		Higher Education Challenge Grants	UW-River Falls	30,293	26,087
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Stevens Point	15,054	0
Total Federal Program 10.217				66,279	26,087
10.303		Integrated Programs	DATCP	7,512	0
10.303		Integrated Programs (from UW System Administration)	UW-Platteville	15,500	0
10.303		Integrated Programs	UW-Extension	768,172	427,889
10.303		Integrated Programs (from UW-Madison)	UW-Extension	12,384	0
Total Federal Program 10.303				803,568	427,889
10.304		Homeland Security-Agricultural	UW-Madison	211,374	0
10.305		International Science and Education Grants	UW-Madison	87	0
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW-Extension	36,552	0
10.309		Specialty Crop Research Initiative (from UW-Madison)	UW-Extension	1,753	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Extension	199,073	0
10.352		Value-Added Producer Grants	DATCP	1,167,331	852,351
10.435		State Mediation Grants	DATCP	228,967	0
10.455		Community Outreach and Assistance Partnership Program	UW-Madison	54,894	0
10.455		Community Outreach and Assistance Partnership Program	UW-River Falls	43,558	0
Total Federal Program 10.455				98,452	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-River Falls	3,498	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,896,548	0
10.500		Cooperative Extension Service	UW-Madison	806,110	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	418,189	20,000
10.500		Cooperative Extension Service	UW-Platteville	90,948	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	40,970	0
10.500		Cooperative Extension Service	UW-Stout	20,192	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	44,370	0
10.500		Cooperative Extension Service	UW-Extension	9,852,479	683,655
Total Federal Program 10.500				11,273,258	703,655

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program	DHS	1,160,306,342	0
10.561		State Administrative Matching Grants for Supplemental Nutrition Assistance Program	DHS	60,428,605	34,153,247
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	(331)	0
Total SNAP Cluster				1,220,734,616	34,153,247
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	40,199,757	40,199,757
10.555		National School Lunch Program	DPI	176,297,499	176,297,499
10.556		Special Milk Program for Children	DPI	1,247,236	1,247,236
10.559		Summer Food Service Program for Children	DPI	5,865,534	5,658,166
Total Child Nutrition Cluster				223,610,026	223,402,658
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	89,702,025	24,470,249
10.558		Child and Adult Care Food Program	DPI	40,365,582	39,807,767
10.560		State Administrative Expenses for Child Nutrition	DPI	3,531,503	0
10.565		Commodity Supplemental Food Program	DHS	761,268	709,773
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	951,624	920,009
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	4,752,208	4,752,208
Total Emergency Food Assistance Cluster				5,703,832	5,672,217
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	699,379	0
10.574		Team Nutrition Grants	DPI	153,893	7,135
10.576		Senior Farmers Market Nutrition Program	DHS	316,467	295,681
10.578		ARRA-WIC Grants to States (WGS)	DHS	116,780	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	868,277	533,238
10.580		Supplemental Nutrition Assistance Program, Outreach/Participation Program	DHS	139,284	0
10.582		Fresh Fruit and Vegetable Program	DPI	3,578,422	3,500,466
10.652		Forestry Research	DNR	244,272	0
10.664		Cooperative Forestry Assistance	DATCP	951,959	0
10.664		Cooperative Forestry Assistance	DNR	2,676,044	298,567
10.664		Cooperative Forestry Assistance	DOA	16,277	0
Total Federal Program 10.664				3,644,280	298,567
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	2,112,581	2,112,581
Total Forest Service Schools and Roads Cluster				2,112,581	2,112,581
10.675		Urban and Community Forestry Program	DNR	291,698	223,040
10.676		Forest Legacy Program	DNR	63,410	0
10.678		Forest Stewardship Program	DNR	365,398	0
10.679		Collaborative Forest Restoration	DNR	103,907	0
10.680		Forest Health Protection	DATCP	96,065	0
10.680		Forest Health Protection	DNR	347,332	81,262
Total Federal Program 10.680				443,397	81,262
10.901		Resource Conservation and Development	DATCP	445,350	398,464
10.902		Soil and Water Conservation	DATCP	52,290	0
10.902		Soil and Water Conservation	UW-Madison	27,266	0
10.902		Soil and Water Conservation	UW-Extension	743,391	129,003
Total Federal Program 10.902				822,947	129,003
10.903		Soil Survey	UW-Stevens Point	21,599	0
10.912		Environmental Quality Incentives Program	DNR	14,592	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Extension	11,364	0
Total Federal Program 10.912				25,956	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.913		Farm and Ranch Lands Protection Program	DNR	131,720	0
10.914		Wildlife Habitat Incentive Program	DNR	250,470	0
10.950		Agricultural Statistics Reports	DATCP	89,961	0
10.960		Technical Agricultural Assistance	UW-Extension	25,431	0
Other Federal Financial Assistance:					
N/A	10.08-CS- 11091304-064	School Yard Habitats Across Wisconsin-Sowing The Seeds of Environmental Literacy and Stewardship	UW-Madison	1,879	0
N/A	10.Fund 199	Veterinary Diagnostic Lab	UW-Madison	197,983	0
N/A	10.CIP-12-005	National Institute of Food and Agriculture, Center for International Programs	UW-Extension	13,003	0
Subtotal Direct Programs				1,623,366,964	339,478,201
Subgrants:					
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Extension	10,050	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	DATCP	112,151	0
10.216		1890 Institution Capacity Building Grants (from Langston University)	UW-Madison	5,471	0
10.303		Integrated Programs (from University of Rhode Island)	UW-Extension	24,672	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Extension	71,453	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Extension	3,192	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Extension	3,175	0
10.311		Beginning Farmer and Rancher Development Program (from University of Nebraska-Lincoln)	UW-Extension	10,956	0
10.500		Cooperative Extension Service (from University of Minnesota)	DATCP	7,336	0
10.500		Cooperative Extension Service (from Ohio State University Research Foundation)	UW-Madison	11,234	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	9,927	9,927
10.500		Cooperative Extension Service (from University of Nebraska)	UW-Madison	119,950	6,078
10.500		Cooperative Extension Service (from Texas Agrilife Extension Service)	UW-Milwaukee	452,533	26,773
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	199,548	0
10.500		Cooperative Extension Service (from National 4-H Council)	UW-Extension	27,170	0
10.500		Cooperative Extension Service (from University of Nebraska-Lincoln)	UW-Extension	3,256	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from LaCrosse County)	UW-Madison	6,581	0
N/A	10.AGR dtd 08/31/10	Drinking Water Source Protection Curriculum for High Schools (from National Future Farmers of America (FFA) Organization)	UW-Madison	4,355	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	2,025	0
Subtotal Subgrants				1,085,035	42,778
TOTAL U.S. DEPARTMENT OF AGRICULTURE				1,624,451,999	339,520,979
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Milwaukee	21,439	0
11.303		Economic Development-Technical Assistance	UW-Stout	7,560	0
Total Federal Program 11.303				28,999	0
Economic Development Cluster:					
11.307		Economic Adjustment Assistance	UW-Whitewater	1,401,648	1,036,316
Total Economic Development Cluster				1,401,648	1,036,316
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	DOT	373,853	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	10,196	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.417		Sea Grant Support	UW-Madison	82,146	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	215,787	0
		Total Federal Program 11.417		297,933	0
11.419		Coastal Zone Management Administration Awards	DOA	2,195,754	1,659,101
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Madison	64,717	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	341,292	0
		Total Federal Program 11.420		406,009	0
11.431		Climate and Atmospheric Research	UW-Madison	13,726	2,728
11.550		Public Telecommunications Facilities Planning and Construction	ECB	16,903	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-Extension	44,834	0
		Total Federal Program 11.550		61,737	0
11.555		Public Safety Interoperable Communications Grant Program	DOA	3,186,821	2,937,681
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Madison	1,907,147	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Madison	2,462,249	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Platteville	74,616	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW System Administration)	UW-Platteville	43,345	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Superior	344,835	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Extension	13,893,794	4,313,948
		Total Federal Program 11.557		18,725,986	4,313,948
11.558		ARRA-State Broadband Data and Development Grant Program	PSC	513,717	0
11.611		Manufacturing Extension Partnership	UW-Stout	692,231	0
N/A	11.AB133C-11-CN- 0065	Other Federal Financial Assistance: Coastal Protection and Restoration	DNR	13,639	0
		Subtotal Direct Programs		27,922,249	9,949,774
		Subgrants:			
11.419		Coastal Zone Management Administration Awards (from Friends of Cedarburg Bog)	UW-Extension	23,819	0
11.419		Coastal Zone Management Administration Awards (from Ohio Department of Natural Resources)	UW-Extension	17,897	0
11.431		Climate and Atmospheric Research (from Ohio State University Research Foundation)	UW-Madison	1,515	0
11.431		Climate and Atmospheric Research (from University Corporation for Atmospheric Research)	UW-Milwaukee	87,027	0
11.469		Congressionally Identified Awards and Projects (from Consortium for Ocean Leadership)	UW-Milwaukee	(1,221)	0
11.469		Congressionally Identified Awards and Projects (from State of Alabama)	UW-Milwaukee	43,842	0
11.473		Coastal Services Center (from Ohio State University)	UW-Madison	7,464	0
11.473		Coastal Services Center (from University of Michigan)	UW-Madison	(362)	0
11.553	11.51-51-W10606	ARRA-Special Projects (from Public Broadcasting)	ECB	58,818	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	86,658	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	11.AGR dtd 3/24/11	Teacher Workshops at the Summer 2011 Earth Science Information Partners (ESIP) Federation Meeting (from Federation of Earth Science Information)	UW-Madison	16,342	0
N/A	11.06-79-5470	The Economic Development Administration (EDA) Investment Project (from Gateway Technical College)	UW-Parkside	6,981	0
Subtotal Subgrants				348,780	0
TOTAL U.S. DEPARTMENT OF COMMERCE				28,271,029	9,949,774
U.S. DEPARTMENT OF DEFENSE:					
12.106		Flood Control Projects	Public Lands	67,362	67,362
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	164,630	0
12.217		Electronic Absentee Systems for Elections	GAB	165,130	0
12.400		Military Construction, National Guard	DMA	8,686,975	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	38,919,445	7,097,539
12.401		ARRA-National Guard Military Operations and Maintenance (O&M) Projects	DMA	14,491	14,491
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DVA	140,262	0
Total Federal Program 12.401				39,074,198	7,112,030
12.404		National Guard ChalleNGe Program	DMA	3,456,892	0
12.420		Military Medical Research and Development	UW-Madison	157,627	0
Other Federal Financial Assistance:					
N/A	12.AGR dtd 12/30/03	Decompression Risk Minimization in Submarine Escape and Rescue	UW-Madison	(2,092)	0
N/A	12.AGR dtd 05/01/2003	Laser Initiation and Radiofrequency Sustainment of Seeded Air Plasmas	UW-Madison	(5,361)	0
N/A	12.W912J2-12-P-0053	WING 2012	UW-Madison	10,811	0
N/A	12.W91CRB-11-C0063	Mobile Content Delivery Platform: A Proposal for System Development	UW-Extension	226,551	0
Subtotal Direct Programs				52,002,723	7,179,392
Subgrants:					
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	111,386	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	11,750	0
12.900		Language Grant Program (from Institute of International Education)	UW-Madison	62,375	0
12.902		Information Security Grant Program (from Institute of International Education)	UW-Madison	136,263	0
Subtotal Subgrants				321,774	0
TOTAL U.S. DEPARTMENT OF DEFENSE				52,324,497	7,179,392
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Dispute Resolution	DSPS	63,269	0
CDBG-State-Administered CDBG Cluster:					
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State-Administered Small Cities Program)	DOA	70,148,736	69,194,802
14.255		ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded) (State-Administered Small Cities Program)	DOA	1,159,915	1,130,415
Total CDBG-State-Administered CDBG Cluster				71,308,651	70,325,217
14.231		Emergency Shelter Grants Program	DOA	2,418,218	2,340,561
14.235		Supportive Housing Program	DOA	379,788	0
14.238		Shelter Plus Care	DOA	223,794	223,794
14.239		Home Investment Partnerships Program	DOA	13,925,182	13,412,235
14.241		Housing Opportunities for Persons with AIDS	DOA	470,054	455,311

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
14.257		ARRA-Homelessness Prevention and Rapid Re-Housing Program (Recovery Act)	DOA	1,487,630	1,485,106
14.703		Sustainable Communities Regional Planning Grant	DNR	7,018	0
14.905		Lead Hazard Reduction Demonstration Grant Program	DHS	1,333,306	1,238,065
Lead Hazard Control Cluster:					
14.907		ARRA-Lead Based Paint Hazard Control in Privately-Owned Housing (Recovery Act Funded)	DOA	962,060	922,647
14.908		ARRA-Healthy Homes Demonstration Grants (Recovery Act Funded)	DHS	277,386	256,038
Total Lead Hazard Control Cluster				1,239,446	1,178,685
14.913		Healthy Homes Production Grant Program	DHS	123,528	116,572
Subtotal Direct Programs				92,979,884	90,775,546
Subgrants:					
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	173,810	0
Subtotal Subgrants				173,810	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				93,153,694	90,775,546
U.S. DEPARTMENT OF THE INTERIOR:					
15.226		Payments in Lieu of Taxes	DNR	907,936	907,936
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	13,816,888	35,000
15.611		Wildlife Restoration and Basic Hunter Education	DNR	13,404,848	0
Total Fish and Wildlife Cluster				27,221,736	35,000
15.608		Fish and Wildlife Management Assistance	DNR	741,009	107,927
15.614		Coastal Wetlands Planning, Protection and Restoration	DNR	1,200,980	751,000
15.615		Cooperative Endangered Species Conservation Fund	DNR	494,345	0
15.616		Clean Vessel Act	DNR	962	0
15.623		North American Wetlands Conservation Fund	DNR	628,848	0
15.630		Coastal Program	DNR	40,147	0
15.634		State Wildlife Grants	DNR	1,186,820	208
15.642		Challenge Cost Share	DNR	14,971	0
15.647		Migratory Bird Conservation	DNR	26,274	0
15.649		Service Training and Technical Assistance (Generic Training)	DNR	75,000	0
15.650		Research Grants (Generic)	DNR	10,859	0
15.650		Research Grants (Generic)	UW-Madison	58,812	0
Total Federal Program 15.650				69,671	0
15.657		Endangered Species Conservation Recovery Implementation	DNR	44,390	0
15.662		Great Lakes Restoration	DNR	44,802	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	15,000	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	(593)	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	53,398	0
Total Federal Program 15.808				67,805	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	178,495	0
15.814		National Geological and Geophysical Data Preservation Program	UW-Extension	30,641	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	898,596	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	397,953	0
15.922		North American Graves Protection and Repatriation Act	WHS	14,729	0
15.929		Save America's Treasures	WHS	84,649	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	688,390	0
Other Federal Financial Assistance:					
N/A	15.AGF50050013	Bureau Of Indian Affairs	DNR	40,791	0
N/A	15.30181AG009	Chippewa Prairie Wetland Restoration	DNR	9,255	0
N/A	15.H2105060028	Evaluate Mercury Exposure in Bald Eagles-Apostle Islands	DNR	185,744	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	15.H6280070001	Ice Age National Scientific Reserve	DNR	773,237	0
N/A	15.301813J24	Mississippi River Waterfowl	DNR	7,200	0
N/A	15.301819T054	USF&WS GB Office Task 1-7	DNR	6,834	0
N/A	15.H6063050001 J6490100324	Lewis and Clark Historic Trail	UW-Madison	(7,466)	0
Subtotal Direct Programs				36,074,744	1,802,071
Subgrants:					
15.608		Fish and Wildlife Management Assistance (from University of Minnesota)	UW-Madison	86,923	0
15.663		National Fish and Wildlife Foundation (from Nature Conservancy)	UW-Parkside	21,343	0
N/A	15.2012 NPS Climate	NPS Fellowship - Harvey 6-1-12 (from University of Washington)	UW-Madison	3,246	0
Subtotal Subgrants				111,512	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				36,186,256	1,802,071
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOJ	464,479	0
16.017		Sexual Assault Services Formula Program	DOA	112,222	106,122
16.202		Prisoner Reentry Initiative Demonstration (Offender Reentry)	DOC	27,004	0
16.523		Juvenile Accountability Block Grants	DOA	680,184	626,874
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Madison	48,401	1,254
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	96,410	0
Total Federal Program 16.525				144,811	1,254
16.527		Supervised Visitation, Safe Havens for Children	DCF	158,140	157,949
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	602,151	314,968
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	DOA	461,470	429,064
16.543		Missing Children's Assistance	DOJ	595,869	69,555
16.548		Title V-Delinquency Prevention Program	DOA	34,648	30,874
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	66,583	0
16.554		National Criminal History Improvement Program (NCHIP)	DOA	253,114	163,105
16.554		National Criminal History Improvement Program (NCHIP)	DOC	213,048	0
Total Federal Program 16.554				466,162	163,105
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOA	264,971	264,971
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	263,564	73,642
Total Federal Program 16.560				528,535	338,613
16.575		Crime Victim Assistance	DOJ	7,894,684	7,685,203
16.576		Crime Victim Compensation	DOJ	1,427,043	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOC	231,396	0
16.588		Violence Against Women Formula Grants	DOA	2,166,895	1,790,213
16.588		ARRA-Violence Against Women Formula Grants	DOA	752,153	532,264
16.588		ARRA-Violence Against Women Formula Grants	DOJ	146,466	0
Total Federal Program 16.588				3,065,514	2,322,477
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	311,890	105,582
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	227,320	202,814
16.606		State Criminal Alien Assistance Program	DOC	1,452,629	0
16.607		Bulletproof Vest Partnership Program	DOT	16,880	0
16.609		Project Safe Neighborhoods	DOA	194,435	168,184

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.710		Public Safety Partnership and Community Policing Grants	DOA	56,151	8,512
16.710		Public Safety Partnership and Community Policing Grants	DOJ	480,649	12,834
Total Federal Program 16.710				536,800	21,346
16.727		Enforcing Underage Drinking Laws Program	DOT	487,946	321,772
16.727		Enforcing Underage Drinking Laws Program (from UW System Administration)	UW-Milwaukee	1,484	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Administration)	UW-Eau Claire	2,873	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Administration)	UW-Green Bay	3,853	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Administration)	UW-River Falls	1,871	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Administration)	UW-Stout	4,480	0
Total Federal Program 16.727				502,507	321,772
JAG Program Cluster:					
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	3,273,683	2,614,636
16.738		Edward Byrne Memorial Justice Assistance Grant Program	UW-Oshkosh	4,810	0
16.803		ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	DOA	6,031,491	5,581,464
Total JAG Program Cluster				9,309,984	8,196,100
16.740		Statewide Automated Victim Information Notification (SAVIN) Program	DOC	307,890	0
16.741		DNA Backlog Reduction Program	DOJ	1,103,446	15,500
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	315,828	57,624
16.744		Anti-Gang Initiative	DOA	203,095	203,250
16.746		Capital Case Litigation	UW-Madison	17,923	0
16.753		Congressionally Recommended Awards	DOA	207,512	207,512
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	55,958	0
16.808		ARRA-Recovery Act - Edward Byrne Memorial Competitive Grant Program	UW-Parkside	135,476	9,000
16.813		NICS Act Record Improvement Program	DOA	68,228	57,136
16.922		Equitable Sharing Program	DOT	31,540	0
Other Federal Financial Assistance:					
N/A	16.UNKNOWN	ATF Task Force	DOJ	19,657	0
N/A	16.2004-105; 2003- 99	Domestic Cannabis Eradication/Suppression Program	DOJ	250,559	122,744
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	14,561	0
N/A	16.281D-MW- A43521	Greater Racine Gang Safe Streets Task Force	DOJ	12,258	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	93,125	0
Subtotal Direct Programs				32,350,396	21,934,622
Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Developmental Project Grants (from Ames Laboratory)	DOJ	623	0
16.579		Edward Byrne Memorial Formula Grant Program (from West Central Drug Task Force)	UW-Stout	401	0
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (from Milwaukee County)	DOC	33,755	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	59,396	0
16.731		Tribal Youth Program (from National 4-H Council)	UW-Extension	4,720	0
16.753		Congressionally Recommended Awards (from Diverse and Resilient)	UW-Madison	73	0
N/A	16.E00000011104	Homicide Review: National Training (from City of Milwaukee)	UW-Madison	67,246	0
Subtotal Subgrants				166,214	0
TOTAL U.S. DEPARTMENT OF JUSTICE				32,516,610	21,934,622

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,663,798	0
17.005		Compensation and Working Conditions	UW-Madison	31,271	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	11,998,818	66,493
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,485,478	0
17.804		Local Veterans' Employment Representative Program	DWD	1,201,941	0
Total Employment Services Cluster				14,686,237	66,493
17.225		Unemployment Insurance	DWD	1,097,937,332	0
17.225		ARRA-Unemployment Insurance	DWD	747,361,584	0
Total Federal Program 17.225				1,845,298,916	0
17.235		Senior Community Service Employment Program	DHS	2,861,363	2,726,818
17.245		Trade Adjustment Assistance	DWD	21,772,139	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	10,711,780	10,077,974
17.258		ARRA-WIA Adult Program	DWD	45,450	45,450
17.258		WIA Adult Program	UW-Oshkosh	103	0
17.259		WIA Youth Activities	DWD	13,267,088	12,542,681
17.259		ARRA-WIA Youth Activities	DWD	118,171	118,171
17.259		WIA Youth Activities (from UW-Extension)	UW-Milwaukee	42,596	0
17.259		WIA Youth Activities	UW-Oshkosh	11,740	0
17.259		WIA Youth Activities (from UW-Extension)	UW-Oshkosh	57,736	0
17.259		WIA Youth Activities	UW-Stout	515	0
17.278		WIA Dislocated Worker Formula Grants	DWD	15,403,639	14,141,291
Total WIA Cluster				39,658,818	36,925,567
17.260		WIA Dislocated Workers	DWD	4,015,710	3,992,380
17.260		ARRA-WIA Dislocated Workers	DWD	1,484,468	1,264,410
Total Federal Program 17.260				5,500,178	5,256,790
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	347,728	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	101,273	0
17.275		ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	DWD	1,825,735	1,212,468
17.277		Workforce Investment Act (WIA) National Emergency	DWD	1,857,899	1,796,187
17.502		Occupational Safety and Health-Susan Harwood Training Grants (from UW-River Falls)	UW-Madison	13,424	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Milwaukee	154,987	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Oshkosh	90,563	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-River Falls	49,643	0
Total Federal Program 17.502				308,617	0
17.600		Mine Health and Safety Grants	DSPS	199,205	0
Other Federal Financial Assistance:					
N/A	17.CS-20942- CS1; CS-20943- CS1; CS-22434- CS2; CS-22435- CS2	Occupational Safety and Health Administration (OSHA) 21(d) Consultation Cooperative Agreements to Fund Laboratory Services	UW-Madison	3,581,855	0
N/A	17. DC21055DC1; DC-22584-DC2	OSHA Data Initiative Program	UW-Madison	70,968	0
Subtotal Direct Programs				1,939,766,000	47,984,323
Subgrants:					
17.258		WIA Adult Program (from Wisconsin Agriculture Education Foundation)	UW-Extension	13,565	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.259		WIA Youth Activities (from Milwaukee Area Workforce Investment Board)	UW-River Falls	58,863	0
N/A	17.ID#12-44	Racine Workforce Development Center 144 Asset Monitoring - WIA (from Racine County Department of Human Services)	UW-Parkside	57,766	0
				130,194	0
Subtotal Subgrants					
TOTAL U.S. DEPARTMENT OF LABOR				1,939,896,194	47,984,323
U.S. DEPARTMENT OF STATE:					
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants	UW-Stout	45,513	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges	UW-Green Bay	29,416	0
				74,929	0
Subtotal Direct Programs					
Subgrants:					
19.011		Academic Exchange Programs - Special Academic Exchange Programs (from International Research and Exchange Board)	UW-La Crosse	3,297	0
19.011		Academic Exchange Programs - Special Academic Exchange Programs (from International Research and Exchange Board)	UW Colleges	11,099	0
N/A	19.AGR dtd 04/13/2010	East European Language Training Grant (from American Council of Learned Societies)	UW-Madison	16,000	0
				30,396	0
Subtotal Subgrants					
TOTAL U.S. DEPARTMENT OF STATE				105,325	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	50,416,866	21,369,575
20.200		Highway Research and Development Program	UW-Madison	1,062,082	873,898
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction	DOT	750,048,109	0
20.205		ARRA-Highway Planning and Construction	DOT	27,433,704	0
20.219		Recreational Trails Program	DNR	1,270,344	807,400
20.219		Recreational Trails Program	DOT	1,527,903	0
Total Highway Planning and Construction Cluster				780,280,060	807,400
20.218		National Motor Carrier Safety	DOT	4,468,629	0
20.231		Performance and Registration Information Systems Management	DOT	46,018	0
20.232		Commercial Driver's License Program Improvement Grant	DOT	353,880	16,877
20.238		Commercial Drivers License Information System (CDLIS) Modernization Grant	DOT	600,149	0
20.314		Railroad Development	DOT	61,061	0
20.319		ARRA-High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants	DOT	1,743,717	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	4,117,718	4,060,462
20.507		Federal Transit-Formula Grants	DOT	483,525	483,525
Total Federal Transit Cluster				4,601,243	4,543,987
20.509		Formula Grants for Other Than Urbanized Areas	DOT	12,155,889	11,538,714
20.509		ARRA-Formula Grants for Other Than Urbanized Areas	DOT	2,918,094	2,775,064
Total Federal Program 20.509				15,073,983	14,313,778
Transit Services Programs Cluster:					
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	1,746,485	0
20.516		Job Access-Reverse Commute	DOT	2,984,206	2,896,620
20.521		New Freedom Program	DOT	1,711,565	1,605,964
Total Transit Services Programs Cluster				6,442,256	4,502,584
20.514		Public Transportation Research	DOT	1,170,583	1,170,583
20.515		State Planning and Research	DOT	113,508	8,276

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	4,903,201	2,478,986
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	136,809	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOT	2,935,502	1,907,547
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Green Bay	745	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-La Crosse	3,909	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Whitewater	1,752	0
20.602		Occupant Protection Incentive Grants	DOT	2,674,803	1,344,861
20.610		State Traffic Safety Information System Improvement	DOT	519,561	124,414
20.611		Incentive Grant Program to Prohibit Racial Profiling	DOT	80,489	80,489
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	30,662	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	279,197	235,280
Total Highway Safety Cluster				11,566,630	6,171,577
20.608		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	DOT	11,042,987	0
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	89,468	0
20.700		Pipeline Safety Program Base Grants	PSC	407,968	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	435,469	247,141
Other Federal Financial Assistance:					
N/A	20.DTS-TP-20, DTFH64-11-G- 00046	Eisenhower Graduate Fellowship	UW-Madison	3,519	0
Subtotal Direct Programs				889,980,076	54,025,676
Subgrants:					
20.701		University Transportation Centers Program (from Purdue University)	UW-Platteville	56,706	0
Subtotal Subgrants				56,706	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				890,036,782	54,025,676
U.S. DEPARTMENT OF THE TREASURY:					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	89,449	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	90,349	0
Total Federal Program 21.008				179,798	0
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW Colleges	3,750	0
Other Federal Financial Assistance:					
N/A	21.UNKNOWN	Financial Investigative Task Force-Financial Crimes	DOJ	173	0
N/A	21.UNKNOWN	Suspicious Activity Report Review Team Project	DOJ	2,113	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				185,834	0
U.S. OFFICE OF PERSONNEL MANAGEMENT:					
27.011		Intergovernmental Personnel Act (IPA) Mobility Program	UW-Milwaukee	346,325	0
TOTAL U.S. OFFICE OF PERSONNEL MANAGEMENT				346,325	0
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,372,012	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				1,372,012	0
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property	DOA	1,698,675	0
39.011		Election Reform Payments	GAB	382,499	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				2,081,174	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science	UW-Madison	24,889	0
43.001		Science (from UW-Green Bay)	UW-Platteville	6,360	0
43.001		Science (from UW-Green Bay)	UW Colleges	571	0
Total Federal Program 43.001				31,820	0
43.008		Education (from UW-Green Bay)	UW-Whitewater	684	0
Other Federal Financial Assistance:					
N/A	43.NNX10AB52A	Climate Literacy Ambassadors	UW-Madison	168,081	0
N/A	43.NNX08AU93H	National Aeronautics and Space Administration (NASA) Earth and Space Science Fellowship (ESSF) for Jane Foster	UW-Madison	3,420	0
N/A	43.NNX11AN40H	NSTRF	UW-Madison	50,166	0
N/A	43.NNX10AE21G	Venus Express Education and Public Outreach (EPO)	UW-Madison	14,292	0
N/A	43.144-NM73-09-Benjamin	Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW-Whitewater	2,041	0
N/A	43.NNG05-GH31H	UW-Sheboygan (SHB) and UW-Fond du Lac (FDL) - Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW Colleges	1,877	0
Subtotal Direct Programs				272,381	0
Subgrants:					
N/A	43.AGR dtd 9/1/2008	Harriet G Jenkins Predoctoral Fellowship Program (from United Negro College Fund)	UW-Madison	(667)	0
Subtotal Subgrants				(667)	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				271,714	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		ARRA-Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	21,307	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	60,001	0
Total Federal Program 45.024				81,308	0
45.025		Promotion of the Arts-Partnership Agreements	Tourism	808,082	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	1,930	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	2,469	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	6,060	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	2,272	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	719,686	76,227
Total Federal Program 45.129				732,417	76,227
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	60,004	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	75,092	0
45.161		Promotion of the Humanities-Research	UW-Oshkosh	14	0
45.164		Promotion of the Humanities-Public Programs	UW-Eau Claire	1,889	0
45.168		Promotion of the Humanities-We the People	Wisconsin Humanities Council	63,706	0
45.310		Grants to States	DPI	3,099,497	1,395,285
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	205,817	0
45.313		Laura Bush 21st Century Librarian Program	UW-Whitewater	283,014	0
Total Federal Program 45.313				488,831	0
Other Federal Financial Assistance:					
N/A	45.FA-55086	2010-2011 NEH Fellowship Award	UW-Madison	9,750	0
Subtotal Direct Programs				5,420,590	1,471,512

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest Foundation)	UW-Whitewater	17,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Wisconsin)	UW-Extension	20,613	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Eau Claire	3,000	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Platteville	3,400	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest Foundation)	UW-Whitewater	3,900	0
45.313		Laura Bush 21st Century Librarian Program (from University of Illinois - Urbana-Champaign)	UW-Madison	64,415	0
Subtotal Subgrants				112,328	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				5,532,918	1,471,512
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Milwaukee	129,349	0
47.049		Mathematical and Physical Sciences	UW-Madison	10,117	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	129,199	0
Total Federal Program 47.049				139,316	0
47.050		Geosciences	UW-Madison	1,082	0
47.050		Geosciences	UW-Milwaukee	53,867	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	8,683	0
Total Federal Program 47.050				63,632	0
47.074		Biological Sciences	UW-Milwaukee	5,389	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	22,497	0
47.076		Education and Human Resources	UW-Madison	243,387	49,891
47.076		Education and Human Resources	UW-Milwaukee	831,202	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	28,050	0
47.076		Education and Human Resources	UW-Eau Claire	59,664	0
47.076		Education and Human Resources	UW-La Crosse	149,361	0
47.076		Education and Human Resources	UW-Oshkosh	161,961	0
47.076		Education and Human Resources	UW-Platteville	171,702	0
47.076		Education and Human Resources	UW-River Falls	152,277	40,727
47.076		Education and Human Resources	UW-Stout	111,115	0
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	62,278	0
47.076		Education and Human Resources	UW-Superior	712	0
47.076		Education and Human Resources	UW Colleges	1,074	0
Total Federal Program 47.076				1,972,783	90,618
47.078		Polar Programs (from UW-Madison)	UW-River Falls	191,541	0
47.080		Office of Cyberinfrastructure	UW-Madison	2,902	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	280,968	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	227,857	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Extension	10,366	0
Total Federal Program 47.082				519,191	0
Other Federal Financial Assistance:					
N/A	47.AGR dtd 09/01/2001	Evaluation of Chemical and Microbiological Factors Affecting Nitrification in Chloraminated Drinking Water Distribution Systems Noguera, Daniel R	UW-Madison	(3,063)	0
N/A	47.1106996; AGS- 1047532; BIO- 1125680; DIAS- 1216514; EHR- 0725937	Intergovernmental Personnel Assignment Agreements	UW-Madison	372,086	0
N/A	47.AGR dtd 09/01/2000	IRG 1: MRSEC	UW-Madison	(5,743)	0
Subtotal Direct Programs				3,409,880	90,618

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
47.041		Engineering Grants (from Wisconsin Alliance for Minority Participation (WISCAMP))	UW-Platteville	26,299	0
47.076		Education and Human Resources (from WI Alliance for Minority Participation)	UW-Milwaukee	7,600	7,600
47.076		Education and Human Resources (from Fox Valley Technical College)	UW-Stout	(426)	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Madison	(74)	0
N/A	47.MSOE DUE-1022793 Award 1	Research Improvement in Minority Institutions (from Milwaukee School of Engineering)	UW-Milwaukee	10,564	0
Subtotal Subgrants				43,963	7,600
TOTAL NATIONAL SCIENCE FOUNDATION				3,453,843	98,218
U.S. SMALL BUSINESS ADMINISTRATION:					
59.007		7(j) Technical Assistance	UW-Milwaukee	11,250	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	250,549	250
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	139,737	0
59.037		Small Business Development Centers	UW-Eau Claire	33,363	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	58,518	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	91,929	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	105,415	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	86,143	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	5,394	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Platteville	62,695	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	50,117	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	170,144	0
59.037		Small Business Development Centers	UW-Stout	513	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	42,573	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	33,777	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	247,608	0
59.037		Small Business Development Centers	UW-Extension	828,845	0
Total Federal Program 59.037				2,207,320	250
59.058		Federal and State Technology Partnership Program	UW-Extension	15,987	0
59.059		Congressional Grants	UW-Whitewater	41,139	0
Other Federal Financial Assistance:					
N/A	59.SBAHQ-09-I-0088; SBAHQ-10-I-0215	Small Business Administration (SBA) Construction Proposal	UW-Milwaukee	305,642	0
N/A	59.0563-6601	Internet-Based Technical Assistance	UW-Eau Claire	(1,429)	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,579,909	250
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	14,854,110	0
64.005		ARRA-Grants to States for Construction of State Home Facilities	DVA	156,001	0
Total Federal Program 64.005				15,010,111	0
64.014		Veterans State Domiciliary Care	DVA	627,147	0
64.015		Veterans State Nursing Home Care	DVA	27,910,370	0
64.024		VA Homeless Provider Grant and Per Diem Program	DVA	1,298,539	0
64.101		Burial Expenses Allowance for Veterans	DVA	473,903	0
64.124		All-Volunteer Force Educational Assistance	DWD	110,162	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
64.203		State Cemetery Grants	DVA	174,967	0
N/A	64.V101 223B	Other Federal Financial Assistance: Reimbursement Contract-State Approving Agency	DVA	262,556	0
N/A	64.various IPA's	Intergovernmental Personnel Assignment Agreements	UW-Madison	1,180,651	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				47,048,406	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	2,165,720	0
66.032		State Indoor Radon Grants	DHS	270,486	229,713
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	531,900	0
66.039		ARRA-National Clean Diesel Emissions Reduction	DNR	296,248	166,482
66.040		State Clean Diesel Grant Program	DNR	747,769	49,050
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	519,389	0
66.432		State Public Water System Supervision	DNR	3,545,000	0
66.433		State Underground Water Source Protection	DNR	84,863	0
66.454		Water Quality Management Planning	DNR	312,910	161,856
66.454		ARRA-Water Quality Management Planning	DNR	156,339	0
Total Federal Program 66.454				469,249	161,856
66.458		Capitalization Grants for Clean Water State Revolving	DNR	49,315,374	47,718,534
66.458		ARRA-Capitalization Grants for Clean Water State Revolving Funds	DNR	337,800	270,566
Total Federal Program 66.458				49,653,174	47,989,100
66.460		Nonpoint Source Implementation Grants	DNR	3,079,813	1,983,051
66.461		Regional Wetland Program Development Grants	DNR	453,329	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	17,032,027	14,133,503
66.468		ARRA-Capitalization Grants for Drinking Water State Revolving Funds	DNR	264,420	264,420
Total Federal Program 66.468				17,296,447	14,397,923
66.469		Great Lakes Program	DHS	235,490	0
66.469		Great Lakes Program	DNR	3,521,856	457,264
66.469		Great Lakes Program	UW-Madison	253,848	0
66.469		Great Lakes Program	UW-Milwaukee	9,398	0
66.469		Great Lakes Program	UW-Extension	493,249	175,722
Total Federal Program 66.469				4,513,841	632,986
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	195,312	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	217,873	0
66.474		Water Protection Grants to the States	DNR	79,754	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Extension	194,705	0
66.509		Science to Achieve Results (STAR) Research Program (from UW-Madison)	UW-Extension	(2,713)	0
Total Federal Program 66.509				191,992	0
66.513		Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	UW-Milwaukee	3,684	0
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	15,216	0
66.605		Performance Partnership Grants	DATCP	605,761	0
66.605		Performance Partnership Grants	DNR	8,937,275	768,219
Total Federal Program 66.605				9,543,036	768,219
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	212,314	0
66.611		Environmental Policy and Innovation Grants	DNR	25,354	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	25,621	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	281,676	0
66.708		Pollution Prevention Grants Program	UW-Extension	83,343	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	7,940	0
66.714		Regional Agricultural IPM Grants	UW-Madison	10,704	0
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	DHS	26,440	26,440
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	UW-Madison	108,700	0
Total Federal Program 66.716				135,140	26,440
66.801		Hazardous Waste Management State Program Support	DNR	1,966,976	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	927,355	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DSPS	336,771	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	729,901	0
66.805		ARRA-Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	807,157	807,157
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DSPS	860,242	0
Total Federal Program 66.805				2,397,300	807,157
66.809		Superfund State and Indian Tribe Core Program	DNR	185,723	0
66.817		Cooperative Agreements			
66.817		State and Tribal Response Program Grants	DNR	1,227,804	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	2,272,162	2,192,886
66.818		ARRA-Brownfields Assessment and Cleanup Cooperative Agreements	DNR	363,765	200,000
Total Federal Program 66.818				2,635,927	2,392,886
66.940		Environmental Policy and State Sustainability Grants	DNR	57,524	0
66.951		Environmental Education Grants	UW-Madison	62,320	0
Subtotal Direct Programs				104,453,887	69,604,863
Subgrants:					
66.305		Compliance Assistance Support for Services to the Regulated Community and Other Assistance Providers (from University of Illinois-Champaign)	UW-Extension	9,172	0
66.469		Great Lakes Program (from University of Michigan)	UW-Madison	35,486	0
66.469		Great Lakes Program (from Association of State Flood Plain Managers)	UW-Extension	3,123	0
Subtotal Subgrants				47,781	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				104,501,668	69,604,863
NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	276,135	0
TOTAL NUCLEAR REGULATORY COMMISSION				276,135	0
U.S. DEPARTMENT OF ENERGY:					
81.041		State Energy Program	DOA	1,969,065	1,674,613
81.041		ARRA-State Energy Program	DOA	20,550,753	611,629
81.041		ARRA-State Energy Program Revolving Loan Balance	DOA	35,384,345	0
Total Federal Program 81.041				57,904,163	2,286,242
81.042		Weatherization Assistance for Low-Income Persons	DOA	7,884,013	6,063,336
81.042		ARRA-Weatherization Assistance for Low-Income Persons	DOA	14,266,572	12,849,358
Total Federal Program 81.042				22,150,585	18,912,694

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
81.086		Conservation Research and Development	DOA	148,683	120,000
81.086		ARRA-Conservation Research and Development	DOA	6,600,618	6,397,670
81.086		ARRA-Conservation Research and Development	UW-Madison	406,309	5,646
Total Federal Program 81.086				7,155,610	6,523,316
81.087		Renewable Energy Research and Development	DOA	51,479	51,479
81.087		Renewable Energy Research and Development	UW-Madison	59,251	0
Total Federal Program 81.087				110,730	51,479
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	100,832	0
81.119		State Energy Program Special Projects	DOA	128,244	88,004
81.119		ARRA-State Energy Program Special Projects	DOA	461	461
Total Federal Program 81.119				128,705	88,465
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	149,176	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	DOA	230,952	109,061
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	PSC	162,568	0
Total Federal Program 81.122				393,520	109,061
81.128		ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	DOA	4,006,682	3,833,236
81.138		State Heating Oil and Propane Program (SHOPP)	DOA	13,729	0
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	43,381	6,508
N/A	81.ADC-9-77041- 12	Carbon Neutral House	UW-Milwaukee	(6,749)	0
Subtotal Direct Programs				92,150,364	31,811,001
Subgrants:					
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	24,856	0
81.086		Conservation Research and Development (from Milwaukee Area Technical College)	UW-Milwaukee	146,415	0
81.087		Renewable Energy Research and Development (from Energy Center of Wisconsin)	UW-Milwaukee	11,873	0
81.087		Renewable Energy Research and Development (from Arizona Geological Survey)	UW-Extension	167,437	0
81.128		Energy Efficiency and Conservation Block Grant Program (EECBG) (from City of Milwaukee)	UW-Milwaukee	3,000	0
81.128		ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) (from City of Milwaukee)	UW-Milwaukee	2,282	0
N/A	81.AGR dtd 05-12- 04	Nuclear Engineering/Health Physics Fellowship (from Medical University of South Carolina)	UW-Madison	(17,380)	0
N/A	81.AGR dtd 04/27/03	Rickover Fellowship in Nuclear Engineering (from Medical University of South Carolina)	UW-Madison	92,042	0
N/A	81.AGR dtd 6/11/10	Todd Allen, Employee Leasing Agreement (from Battelle Energy Alliance)	UW-Madison	113,676	0
Subtotal Subgrants				544,201	0
TOTAL U.S. DEPARTMENT OF ENERGY				92,694,565	31,811,001
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-Basic Grants to States	WTCS	6,672,837	5,879,786
Title I, Part A Cluster:					
84.010		Title I Grants to Local Educational Agencies	DPI	196,698,908	193,405,026
84.389		ARRA-Title I Grants to Local Educational Agencies, Recovery Act	DPI	31,666,690	30,413,269
Total Title I, Part A Cluster				228,365,598	223,818,295

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.011		Migrant Education-State Grant Program	DPI	576,163	447,006
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	529,835	524,289
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	UW-Madison	2,504,555	0
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 (from UW-Madison)	UW-Milwaukee	115,841	0
Total Federal Program 84.015				2,620,396	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Madison	(80)	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Milwaukee	63,534	0
Total Federal Program 84.016				63,454	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	63,276	0
Special Education Cluster (IDEA):					
84.027		Special Education-Grants to States	DPI	197,351,253	184,029,552
84.173		Special Education-Preschool Grants	DPI	9,072,116	8,231,012
84.391		ARRA-Special Education Grants to States, Recovery Act	DPI	35,105,224	35,048,377
84.392		ARRA-Special Education - Preschool Grants, Recovery Act	DPI	2,023,034	2,023,034
Total Special Education Cluster (IDEA)				243,551,627	229,331,975
84.031		Higher Education-Institutional Aid	UW-Eau Claire	385,929	0
84.031		Higher Education-Institutional Aid	UW-Parkside	303,394	0
84.031		Higher Education-Institutional Aid	UW-River Falls	325,300	166,624
Total Federal Program 84.031				1,014,623	166,624
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	313,695	0
84.042		TRIO-Student Support Services	UW-Milwaukee	301,654	0
84.042		TRIO-Student Support Services	UW-Eau Claire	624,649	0
84.042		TRIO-Student Support Services	UW-La Crosse	379,558	0
84.042		TRIO-Student Support Services	UW-Oshkosh	387,067	0
84.042		TRIO-Student Support Services	UW-Parkside	292,537	0
84.042		TRIO-Student Support Services	UW-Platteville	409,364	0
84.042		TRIO-Student Support Services	UW-River Falls	259,881	0
84.042		TRIO-Student Support Services	UW-Stout	559,461	0
84.042		TRIO-Student Support Services	UW-Superior	271,461	0
84.042		TRIO-Student Support Services	UW Colleges	538,266	0
84.044		TRIO-Talent Search	DPI	205,957	0
84.044		TRIO-Talent Search	UW-Milwaukee	369,403	0
84.044		TRIO-Talent Search	UW-Stout	282,822	0
84.044		TRIO-Talent Search	UW Colleges	178,832	0
84.047		TRIO-Upward Bound	DPI	239,503	0
84.047		TRIO-Upward Bound	UW-Milwaukee	908,231	0
84.047		TRIO-Upward Bound	UW-Eau Claire	291,536	0
84.047		TRIO-Upward Bound	UW-Green Bay	571,166	0
84.047		TRIO-Upward Bound	UW-La Crosse	401,299	0
84.047		TRIO-Upward Bound	UW-Parkside	169,022	0
84.047		TRIO-Upward Bound	UW-River Falls	298,467	0
84.047		TRIO-Upward Bound	UW-Stevens Point	300,990	0
84.047		TRIO-Upward Bound	UW-Stout	234,984	0
84.047		TRIO-Upward Bound	UW-Superior	266,803	0
84.047		TRIO-Upward Bound	UW-Whitewater	327,515	0
84.047		TRIO-Upward Bound	UW Colleges	263,217	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	254,658	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	293,729	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	11,805	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	236,465	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	330,974	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	248,914	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	238,337	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	207,223	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	236,184	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	217,852	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	222,832	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	69,331	0
Total TRIO Cluster				12,215,644	0
84.048		Career and Technical Education-Basic Grants to States	WTCS	20,421,010	18,546,107
84.051		Wisconsin Advanced Manufacturing Pathway Education Network	WTCS	219,673	183,353
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	32,082	17,938
84.116		Fund for the Improvement of Postsecondary Education	UW-Oshkosh	138,160	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Platteville	14,209	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	93,541	32,266
84.116		Fund for the Improvement of Postsecondary Education	UW-Stout	10,000	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	15,000	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	59,155	0
Total Federal Program 84.116				362,147	50,204
Vocational Rehabilitation Cluster:					
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	57,585,705	0
Total Vocational Rehabilitation Cluster:				57,585,705	0
84.129		Rehabilitation Long-Term Training	UW-Madison	296,717	0
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	80,538	0
84.129		Rehabilitation Long-Term Training	UW-Stout	225,883	0
84.129		Rehabilitation Long-Term Training (from UW-Milwaukee)	UW-Stout	7,814	0
Total Federal Program 84.129				610,952	0
84.133		National Institute of Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	321,386	0
84.144		Migrant Education-Coordination Program	DPI	176,774	70,568
84.153		Business and International Education Projects	UW-Milwaukee	49,318	0
84.153		Business and International Education Projects	UW-Eau Claire	50,965	0
84.153		Business and International Education Projects	UW-Whitewater	28,858	0
Total Federal Program 84.153				129,141	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	176,515	0
Independent Living State Grants Cluster:					
84.169		Independent Living-State Grants	DWD	390,658	385,890
84.398		ARRA-Independent Living-State Grants, Recovery Act	DWD	9,741	9,741
Total Independent Living State Grants Cluster				400,399	395,631
84.170		Javits Fellowships	UW-Madison	131,211	0
Independent Living Services for Older Individuals Who Are Blind Cluster:					
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	575,663	575,321
84.399		ARRA-Independent Living Services for Older Individuals Who are Blind, Recovery Act	DWD	54,223	54,223
Total Independent Living Services for Older Individuals Who Are Blind Cluster				629,886	629,544
Early Intervention Services (IDEA) Cluster:					
84.181		Special Education-Grants for Infants and Families	DHS	7,330,343	6,797,052
84.393		ARRA-Special Education-Grants for Infants and Families, Recovery Act	DHS	2,516,075	1,128,321
Total Early Intervention Services (IDEA) Cluster				9,846,418	7,925,373

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	2,364,479	1,951,588
84.185		Byrd Honors Scholarships	DPI	255,595	255,595
84.186		Safe and Drug-Free Schools and Communities-State Grants	DCF	728,083	722,493
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	400,343	400,343
Total Federal Program 84.186				1,128,426	1,122,836
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	451,906	0
84.195		Bilingual Education-Professional Development	UW-Milwaukee	377,442	0
84.195		Bilingual Education-Professional Development	UW-Oshkosh	213,656	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	320,719	0
Total Federal Program 84.195				911,817	0
84.196		Education of Homeless Children and Youth Cluster: Education of Homeless Children and Youth	DPI	878,880	629,441
84.387		ARRA-Education of Homeless Children and Youth, Recovery Act	DPI	231,324	231,324
Total Education of Homeless Children and Youth Cluster				1,110,204	860,765
84.200		Graduate Assistance in Areas of National Need	UW-Madison	5,610	0
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	387,614	0
Total Federal Program 84.200				393,224	0
84.213		Even Start-State Educational Agencies	DPI	304,261	272,720
84.215		Fund for the Improvement of Education	DVA	9,000	0
84.224		Assistive Technology	DHS	413,431	0
84.229		Language Resource Centers	UW-Madison	281,924	0
84.243		Tech-Prep Education	WTCS	476,534	475,710
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	47,513	0
84.282		Charter Schools	DPI	13,473,361	12,748,564
84.287		Twenty-First Century Community Learning Centers	DPI	13,816,996	13,387,944
84.293		Foreign Language Assistance	DPI	56,776	0
84.305		Education Research, Development and Dissemination	UW-Madison	1,279,607	0
Educational Technology State Grants Cluster:					
84.318		Education Technology State Grants	DPI	987,490	867,189
84.386		ARRA-Education Technology State Grants, Recovery Act	DPI	3,683,371	3,671,693
Total Educational Technology State Grants Cluster				4,670,861	4,538,882
84.323		Special Education-State Personnel Development	DPI	1,372,441	542,359
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	785,137	10,556
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	365,707	0
Total Federal Program 84.325				1,150,844	10,556
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	165,713	0
84.330		Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	DPI	575,102	153,790
84.331		Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	DOC	332,753	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Milwaukee	243,516	7,025

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	3,293,508	1,738,968
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	428,887	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	66,208	0
Total Federal Program 84.334				3,788,603	1,738,968
84.335		Child Care Access Means Parents in School	UW-Milwaukee	130,609	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	51,817	0
84.335		Child Care Access Means Parents in School	UW-River Falls	38,223	0
Total Federal Program 84.335				220,649	0
84.350		Transition to Teaching	DPI	129,461	41,896
84.358		Rural Education	DPI	220,081	186,766
84.359		Early Reading First	UW-Milwaukee	370,533	0
84.365		English Language Acquisition State Grants	DPI	6,051,793	5,716,153
84.365		English Language Acquisition State Grants	UW-Milwaukee	4,797	0
Total Federal Program 84.365				6,056,590	5,716,153
84.366		Mathematics and Science Partnerships	DPI	1,766,148	1,610,597
84.367		Improving Teacher Quality State Grants	DPI	37,303,142	35,852,910
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	124,722	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Milwaukee	83,006	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Eau Claire	35,374	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Green Bay	170,693	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-La Crosse	51,966	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	173,117	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	67,057	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Stevens Point	6,272	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Whitewater	3,826	0
84.367		Improving Teacher Quality State Grants	UW System Administration	298,506	242,547
Total Federal Program 84.367				38,317,681	36,095,457
84.368		Grants for Enhanced Assessment Instruments	DPI	188,746	0
84.369		Grants for State Assessments and Related Activities	DPI	7,633,690	0
84.371		Striving Readers	DPI	985,998	889,171
Statewide Data Systems Cluster:					
84.372		Statewide Data Systems	DPI	653,466	0
84.384		ARRA-Statewide Data Systems, Recovery Act	DPI	3,823,693	1,587,723
Total Statewide Data Systems Cluster				4,477,159	1,587,723
School Improvement Grants Cluster:					
84.377		School Improvement Grants	DPI	6,506,994	6,044,104
84.388		ARRA-School Improvement Grants, Recovery Act	DPI	8,014,192	7,594,015
Total School Improvement Grants Cluster				14,521,186	13,638,119
84.378		College Access Challenge Grant Program	DOA	2,092,032	0
84.410		Education Jobs Fund	DOA	89,423,640	89,223,354
84.410		Education Jobs Fund	DPI	100,036	0
Total Federal Program 84.410				89,523,676	89,223,354
84.815		Troops-to-Teachers Program	DVA	83,729	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	84.928 11-WI05	National Writing Project	UW-Madison	16,408	0
N/A	84.928 08-WI04	National Writing Project	UW-Milwaukee	28,269	0
N/A	84.92-WI-03 Amendment #18	National Writing Project	UW-Oshkosh	30,743	0
				802,422,336	675,025,293
Subtotal Direct Programs					
Subgrants:					
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 (from Cornell University)	UW-Madison	450	0
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 (from Georgetown University)	UW-Madison	11,146	0
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 (from University of Chicago)	UW-Madison	10,000	0
84.116		Fund for the Improvement of Postsecondary Education (from Association of American Colleges and Universities)	UW-Madison	13,385	0
84.116		Fund for the Improvement of Postsecondary Education (from University of Louisville)	UW-Milwaukee	(3,240)	0
84.133		National Institute on Disability and Rehabilitation Research (from Easter Seals Wisconsin)	UW-Madison	54,593	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Milwaukee Public Schools)	UW-Milwaukee	106,777	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from United Community Center)	UW-Milwaukee	5,501	0
84.203		Star Schools Program (from American Association of State Colleges and Universities - AASCU)	UW-La Crosse	108	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency 5)	UW-Madison	3,306	0
84.215		Fund for the Improvement of Education (from St. Jacobi Lutheran School)	UW-Milwaukee	24,875	0
84.215	84.U215X040052, U215X050279	Fund for the Improvement of Education (from Cooperative Educational Service Agency 10)	UW-Eau Claire	75,386	0
84.229		Language Resource Centers (from University of Chicago)	UW-Madison	19,316	0
84.257		National Institute for Literacy (from Kent State University)	WTCS	5,800	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	33,158	0
84.304		Civic Education-We the People and the Cooperative Education Exchange Program (from Council for Economic Education)	UW-Stevens Point	1,568	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from University of North Carolina-Chapel Hill)	UW-Madison	212,225	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from California State University-Northridge)	UW-Milwaukee	190,737	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	37,997	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	57,714	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	76,995	0
84.366		Mathematics and Science Partnerships (from Sparta, WI Area School District)	UW-Stout	43,247	0
84.373	84.T303921 3101	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	771	0
84.373	84.T303921 4401	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	87,312	0
84.378		College Access Challenge Grant Program (from Great Lakes Higher Education Corporation)	UW-Madison	103,394	0
84.378		College Access Challenge Grant Program (from Great Lakes Higher Education Corporation)	UW-Green Bay	37,948	0
84.388	84.C012989; C012984	ARRA-School Improvements Grants, Recovery Act (from Milwaukee Public Schools)	UW-Milwaukee	13,117	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.407		Transition Programs for Students with Intellectual Disabilities into Higher Education (from St. Paul College)	UW-Milwaukee	46,431	0
N/A	84.PO472879	Intergovernmental Personnel Assignment Agreement (from Wayne State University)	UW-Madison	(56,960)	0
N/A	84.3078 VA (8441 LEAD)	MMSD Smaller Learning Communities (from Madison Metropolitan School District)	UW-Madison	70,584	0
N/A	84.WC11; WC12	RESource (from Cooperative Educational Service Agency 5)	UW-Madison	37,572	0
N/A	84.AGR dtd 06/16/2011	South Asia Summer Language Institute Foreign Language & Area Studies (from Cornell University)	UW-Madison	2,500	0
N/A	84.South Asia FLAS	South Asia Summer Language Institute Foreign Language & Area Studies (from Syracuse University)	UW-Madison	10,000	0
N/A	84.NG76-05102011	South Asia Summer Language Institute Foreign Language & Area Studies (from University of Chicago)	UW-Madison	3,778	0
N/A	84.AGR 06/13/2011	South Asia Summer Language Institute Foreign Language & Area Studies (from University of Michigan)	UW-Madison	7,207	0
N/A	84.AGR 06/13/2011	South Asia Summer Language Institute Foreign Language & Area Studies (from University of Pennsylvania)	UW-Madison	2,500	0
N/A	84.NG74-07222010	South Asia Summer Language Institute Foreign Language & Area Studies (from University of Washington)	UW-Madison	2,500	0
N/A	84.CHK # 0030489151	Southeast Asian Studies Summer Institute 2011 Foreign Language & Area Studies (from Cornell University)	UW-Madison	17,500	0
N/A	84.CHK#2000044 349	Southeast Asian Studies Summer Institute 2011 Foreign Language & Area Studies (from Michigan State University)	UW-Madison	6,800	0
N/A	84.CHK# 20085786	Southeast Asian Studies Summer Institute 2011 Foreign Language & Area Studies (from University of California - Berkeley)	UW-Madison	17,000	0
N/A	84.11-U Mich FLAS	Southeast Asian Studies Summer Institute 2011 Foreign Language & Area Studies (from University of Michigan)	UW-Madison	18,232	0
N/A	84.AGR dtd 06/01/2012	Southeast Asian Studies Summer Institute 2012 Foreign Language & Area Studies (from Michigan State University)	UW-Madison	4,800	0
N/A	84.AGR 08/15/2011	Southeast Asian Studies Summer Institute 2012 Foreign Language & Area Studies (from University of California - Berkeley)	UW-Madison	2,400	0
N/A	84.1269 G NA015	Summer 2011 Foreign Language & Area Studies (from University of California - Los Angeles)	UW-Madison	762	0
N/A	84.724490	Summer 2011 Foreign Language & Area Studies (from University of Washington)	UW-Madison	6,650	0
N/A	84.Cont dtd 11/07	UW-Marathon County (MTH) Exploring American Freedom (from Cooperative Educational Service Agency 6)	UW Colleges	7,456	0
Subtotal Subgrants				1,431,298	0
TOTAL U.S. DEPARTMENT OF EDUCATION				803,853,634	675,025,293
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	4,582	0
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				4,582	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	WHS	30,411	0
89.003		National Historical Publications and Records Grants	UW-Madison	56,447	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				86,858	0
U.S. ELECTION ASSISTANCE COMMISSION:					
90.401		Help America Vote Act Requirements Payments	GAB	1,814,908	9,181
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				1,814,908	9,181
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHS	140,473	0
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	77,645	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	295,974	295,778

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	361,982	361,982
93.044		Aging Cluster: Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,462,095	6,204,765
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	11,767,415	11,302,814
93.053		Nutrition Services Incentive Program	DHS	2,600,124	2,600,124
		Total Aging Cluster		20,829,634	20,107,703
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHS	542,913	389,627
93.048		Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	UW-Oshkosh	82,494	0
		Total Federal Program 93.048		625,407	389,627
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	818,070	808,618
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,908,591	2,797,319
93.064		Laboratory Training, Evaluation, and Quality Assurance Programs	UW-Madison	10	0
93.069		Public Health Emergency Preparedness	DHS	13,970,180	7,615,781
93.070		Environmental Public Health and Emergency Response	DHS	280,956	0
93.071		Medicare Enrollment Assistance Program	DHS	393,641	392,207
93.072		Lifespan Respite Care Program	DHS	93,529	93,229
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	208,781	0
93.087		Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	DCF	347,029	278,501
93.089		Emergency System for Advance Registration of Volunteer Health Professionals	DHS	28,429	0
93.090		Guardianship Assistance	DCF	205,146	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	341,720	328,988
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards	UW-Madison	826,033	761,205
93.108		Health Education Assistance Loans	HEAB	301,144	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	362,285	318,335
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	663,255	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	109,452	0
		Total Federal Program 93.110		1,134,992	318,335
93.113		Environmental Health	UW-Madison	33,186	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	473,201	85,002
93.121		Oral Diseases and Disorders Research	UW-Madison	32,566	0
93.127		Emergency Medical Services for Children	DHS	126,336	0
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	140,048	40,100
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	901,823	548,360
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DOA	790,454	764,061
93.161		Health Program for Toxic Substances and Disease Registry	DHS	476,091	0
93.165		Grants to States for Loan Repayment Program	UW-Madison	244,248	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	526,341	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	266,885	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	468,943	336,844
93.204		Surveillance of Hazardous Substance Emergency Events	DHS	203,497	0
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	31,357	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	328,355	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,664,732	196,396

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.235		Affordable Care Act (ACA) Abstinence Education Grant	DCF	20,982	19,927
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	537,416	536,996
93.240		State Capacity Building	DHS	19,337	0
93.242		Mental Health Research Grants	UW-Milwaukee	5,328	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHS	4,991,596	4,647,959
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	83,459	0
Total Federal Program 93.243				5,075,055	4,647,959
93.251		Universal Newborn Hearing Screening	DHS	198,282	145,071
93.256		State Health Access Program	DHS	1,216,879	0
93.262		Occupational Safety and Health Program	UW-Stout	110,768	0
Immunization Cluster:					
93.268		Immunization Grants	DHS	51,605,918	1,614,786
93.712		ARRA-Immunization	DHS	579,316	198,375
Total Immunization Cluster				52,185,234	1,813,161
93.270		Adult Viral Hepatitis Prevention and Control	DHS	116,651	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHS	4,489,443	4,489,169
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	91,099	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	682,329	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	12,119,974	5,242,050
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	197,534	3,000
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from UW-Milwaukee)	UW-Madison	17,518	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Milwaukee	304,922	94,114
Total Federal Program 93.283				12,639,948	5,339,164
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	170,563	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from UW-Madison)	UW-Milwaukee	8,241	0
Total Federal Program 93.286				178,804	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	120,717	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	13,816	0
93.351		Research Infrastructure Programs	UW-Madison	190,135	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	64,209	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	38,337	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	535,268	0
Total Federal Program 93.358				637,814	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	350,286	0
93.359		Nurse Education, Practice and Retention Grants	UW-Milwaukee	267,914	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Milwaukee	1,817	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	10,509	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Oshkosh	8,702	0
Total Federal Program 93.359				639,228	0
93.361		Nursing Research	UW-Madison	87,084	0
93.389		National Center for Research Resources	UW-Madison	623,010	0
93.389		National Center for Research Resources	UW-Milwaukee	287,773	0
Total Federal Program 93.389				910,783	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.398		Cancer Research Manpower	UW-Madison	1,668,664	0
93.410	93.H1NRH17208	ARRA-Licensure Portability Grant Program	DSPS	142,356	0
93.414		ARRA-State Primary Care Offices	DHS	64,695	16,133
93.448		Food Safety and Security Monitoring Project	DATCP	239,460	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	268,835	0
Total Federal Program 93.448				508,295	0
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	1,989,226	1,936,815
93.507		PPHF 2012 National Public Health Improvement Initiative	DHS	1,347,663	739,512
93.509		Affordable Care Act (ACA) State Health Care Workforce Development Grants	UW-Madison	72,898	35,189
93.511	93.1 IPRPR100023-01-03;1 IPRPR120016-01-00	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	1,104,101	0
93.517		Affordable Care Act-Aging and Disability Resource Center	DHS	127,732	68,559
93.518		Affordable Care Act-Medicare Improvements for Patients and Providers	DHS	8,002	0
93.520		Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work	DHS	16	0
93.521		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	DHS	873,995	226,573
93.523		The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	DHS	96,639	72,039
93.525		State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	DHS	4,052,776	0
93.531		PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds	UW-Madison	472,919	80,000
93.531		PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds (from UW-Madison)	UW-Milwaukee	26,166	0
Total Federal Program 93.531				499,085	80,000
93.536		The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	DHS	45,260	0
93.544		The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease Prevention and Health Promotion Program	DHS	7,650	0
93.548		PPHF 2012: Nutrition, Physical Activity and Obesity Program-financed in part by 2012 Prevention and Public Health Funds (PPHF-2012)	DHS	653,424	99,713
93.556		Promoting Safe and Stable Families	DCF	4,738,188	4,676,368
TANF Cluster:					
93.558		Temporary Assistance for Needy Families	DCF	300,119,761	65,722,705
93.558		Temporary Assistance for Needy Families	UW-Oshkosh	95,440	0
93.714		ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	DCF	7,198,334	7,198,334
Total TANF Cluster				307,413,535	72,921,039
93.563		Child Support Enforcement	DCF	66,170,697	45,901,451
93.564		Child Support Enforcement Research	DCF	23,358	0
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	3,097,311	1,994,731
93.568		Low-Income Home Energy Assistance	DOA	108,425,247	28,879,324
CSBG Cluster:					
93.569		Community Services Block Grant	DCF	8,371,732	8,280,061
Total CSBG Cluster				8,371,732	8,280,061

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
CCDF Cluster:					
93.575		Child Care and Development Block Grant	DCF	54,670,676	15,497,656
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	79,471,317	8,554,375
Total CCDF Cluster				134,141,993	24,052,031
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	830,198	830,198
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	200,392	147,565
Total Federal Program 93.576				1,030,590	977,763
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	284,820	284,820
93.590		Community-Based Child Abuse Prevention Grants	CANPB	739,807	585,592
93.597		Grants to States for Access and Visitation Programs	CANPB	139,822	129,317
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	656,944	655,431
Head Start Cluster:					
93.600		Head Start	DCF	109,134	109,134
93.600		Head Start	UW-Oshkosh	3,794,391	0
93.708		ARRA-Head Start	DCF	212,811	212,811
Total Head Start Cluster				4,116,336	321,945
93.603		Adoption Incentive Payments	DCF	94,929	0
93.605		Family Connection Grants	DCF	474,745	425,679
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	216,789	184
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,123,916	435,792
93.631		Developmental Disabilities Projects of National Significance	BPDD	65,138	25,882
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	547,532	35,000
93.643		Children's Justice Grants to States	DOJ	225,270	108,562
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,657,435	4,597,179
93.647		Social Services Research and Demonstration	DCF	118,863	0
93.658		Foster Care-Title IV-E	DCF	52,683,406	24,781,819
93.658		ARRA-Foster Care-Title IV-E	DCF	57,227	0
93.658		Foster Care-Title IV-E (from UW-Madison)	UW-Milwaukee	767,268	0
93.658		Foster Care-Title IV-E (from UW-Green Bay)	UW-Oshkosh	151,021	0
Total Federal Program 93.658				53,658,922	24,781,819
93.659		Adoption Assistance	DCF	49,804,921	1,086,432
93.659		ARRA-Adoption Assistance	DCF	(1,557)	0
Total Federal Program 93.659				49,803,364	1,086,432
93.667		Social Services Block Grant	DHS	48,420,830	48,420,830
93.669		Child Abuse and Neglect State Grants	DCF	646,187	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DCF	1,655,256	1,543,975
93.674		Chafee Foster Care Independence Program	DCF	1,752,709	1,529,963
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	16,578	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from UW-Extension)	UW-Madison	1,287	0
Total Federal Program 93.701				17,865	0
93.702		ARRA-National Center for Research Resources, Recovery Act Construction Support	UW-Madison	12,300,381	0
93.711		ARRA-Strengthening Communities Fund	DCF	4,065	0
93.711		ARRA-Strengthening Communities Fund	UW-Parkside	172,569	53,111
Total Federal Program 93.711				176,634	53,111
93.713		ARRA-Child Care and Development Block Grant	UW-Madison	10,266	(14,688)
93.717		ARRA-Preventing Healthcare-Associated Infections	DHS	268,474	132,600
93.719		ARRA-State Grants to Promote Health Information	DHS	3,113,530	3,006,252

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.723		ARRA-Prevention and Wellness-State, Territories and Pacific Islands	DHS	2,399,421	2,089,268
93.724		ARRA-Prevention and Wellness-Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	DHS	3,674,101	3,265,960
93.725		ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	DHS	373,699	325,159
93.767		Children's Health Insurance Program	DHS	97,404,295	3,393,051
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHS	5,612,141	4,703,433
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	UW-Oshkosh	11,145	0
Total Federal Program 93.768				5,623,286	4,703,433
93.773	93.6910	Medicare-Hospital Insurance	DVA	439,283	0
93.774		Medicare-Supplementary Medical Insurance	DVA	105,714	0
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,055,247	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	10,998,139	0
93.778		Medical Assistance Program	DHS	4,004,601,594	176,537,588
93.778		ARRA-Medical Assistance Program	DHS	74,868,022	0
Total Medicaid Cluster				4,091,523,002	176,537,588
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	6,174,917	5,290,037
93.824		Area Health Education Centers Infrastructure Development Awards	UW-Oshkosh	4,701	0
93.837		Cardiovascular Diseases Research	UW-Madison	966,913	0
93.838		Lung Diseases Research	UW-Madison	404,013	0
93.839		Blood Diseases and Resources Research	UW-Madison	318,918	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	194,297	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	411,137	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	143,577	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	699,735	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	251	0
93.859		Biomedical Research and Research Training	UW-Madison	4,509,256	0
93.864		Population Research	UW-Madison	275,653	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	388,695	0
93.865		Child Health and Human Development Extramural Research	UW-Extension	8,377	0
Total Federal Program 93.865				397,072	0
93.866		Aging Research	UW-Madison	534,422	0
93.867		Vision Research	UW-Madison	32,703	0
93.879		Medical Library Assistance	UW-Madison	1,069,178	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	193,956	0
93.884		Grants for Primary Care Training and Enhancement (from UW-Madison)	UW Colleges	(13,652)	0
Total Federal Program 93.884				180,304	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	6,820,021	6,162,313
93.894		Resource and Manpower Development in the Environmental Health Services	UW-Madison	554,524	0
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UW-Madison	612,983	129,894
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	279,836	0
93.917		HIV Care Formula Grants	DHS	6,969,447	6,371,045
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	643,214	0
93.928		Special Projects of National Significance	DHS	403,403	148,468

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	718,871	269,057
93.939		HIV Prevention Activities-Non-Governmental Organization Based	UW-Milwaukee	3,671	0
93.940		HIV Prevention Activities-Health Department Based	DHS	2,680,482	1,506,223
93.941		HIV Demonstration, Research, Public and Professional Education Projects	DHS	(96,639)	(72,039)
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	453,692	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	125,298	0
93.958		Block Grants for Community Mental Health Services	DHS	6,749,918	6,130,251
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	26,097,165	24,409,669
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	958,045	653,791
93.991		Preventive Health and Health Services Block Grant	DHS	795,966	301,775
93.994		Maternal and Child Health Services Block Grant to the States	DHS	9,535,630	5,312,689
93.995		Adolescent Family Life-Demonstration Projects (from UW-Milwaukee)	UW-Madison	15,995	0
93.995		Adolescent Family Life-Demonstration Projects	UW-Milwaukee	551,545	32,093
Total Federal Program 93.995				567,540	32,093
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	425,267	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	93,896	0
N/A	93.223-95-0031	Egg Inspections	DATCP	6,792	0
N/A	93.211-2009-M-30740; 214-2010-M-36114; 214-2011-M-39657	Adult Blood Lead Epidemiology and Surveillance	DHS	38,455	0
N/A	93.200-2007-M-19964	DHS Vital Statistics	DHS	274,212	0
N/A	93.D111851166; 93.283-07-4803	Drug and Alcohol Services Information System	DHS	116,888	0
N/A	93.223-2011-10068C	FDA-Tobacco Retail Inspections	DHS	40,518	9,308
N/A	93.M-500-2004-00046C	Healthy Start Grow Smart	DHS	128,549	0
N/A	93.F223201000033C; F223201110083C	Mammography Quality Standards Act	DHS	256,185	0
N/A	93.M-500-2011-00044C	Virtual PACE-Integrated Care	DHS	566,446	0
N/A	93.200-2011-M-39234	National Death Index	DHS	29,515	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	4,883	0
N/A	93.HHSP233201000530P	2011 Summit Process Improvement	UW-Madison	23,533	0
N/A	93.HHSP233201100363P	2012 Summit - iAwards	UW-Madison	73,542	0
N/A	93.HHSP233201000490P	ACTION Campaign II - Year 3	UW-Madison	19,105	0
N/A	93.AGR dtd 02/01/2004	Interagency Agreement for Real Choice Systems Change Grant	UW-Madison	(510)	0
N/A	93.AGR dtd 04/01/2003	Intergenerational Support for the Elderly in Indonesia	UW-Madison	(868)	0
N/A	93.AGR dtd 8/30/2009	IPA FDA Charo	UW-Madison	496	0
N/A	93.8330488	National Institute of Nursing Research Graduate Partnership Fellowship	UW-Madison	8,467	0
N/A	93.AGR dtd 09/20/2010	Marjorie Rosenberg NIH Interagency Personnel Agreement	UW-Madison	29,600	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.AGR dtd 6/01/03, 6/1/04	Regulation of Contraction in Myocardium	UW-Madison	(3,965)	0
N/A	93.AGR dtd 04/01/2002	Social Capital, Social Involvement, & Adolescent Well-being Minority Supplement	UW-Madison	193	0
				<u>5,247,890,567</u>	<u>579,583,494</u>
Subtotal Direct Programs					
Subgrants:					
93.010		Community-Based Abstinence Education (CBAE) (from Center for Self Sufficiency)	UW-Milwaukee	51,829	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University Centers on Disabilities)	UW-Madison	50,807	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Massachusetts)	UW-Madison	17,937	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Illinois-Chicago)	UW-Milwaukee	7,500	0
93.113		Environmental Health (from University of Illinois)	DHS	(4,056)	0
93.121		Oral Diseases and Disorders Research (from University of Florida)	UW-Platteville	21,023	0
93.145		AIDS Education and Training Centers (from Addis Ababa University)	UW-Madison	36,638	0
93.145		AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	221,379	6,770
93.224		Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers (from Health Care for the Homeless)	UW-Milwaukee	20,820	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from JBS International)	UW-Madison	(279)	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County Department of Health and Human Services)	UW-Madison	58,200	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from South Dakota Department of Human Services)	UW-Madison	231,352	0
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Madison	10,409	0
93.273		Alcohol Research Programs (from State University of New York - Buffalo)	UW-Madison	6,819	0
93.273		Alcohol Research Programs (from Milwaukee County)	UW-Milwaukee	74,428	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of State and Territorial Health Officials)	DHS	19,752	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of American Medical Colleges)	UW-Madison	(83)	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	7,818	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from RTI International)	UW-Madison	390	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	92,722	0
93.539		PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds (from Wisconsin Women's Business Initiative)	UW-Milwaukee	19,787	0
93.600		Head Start (from University of Washington)	UW-Milwaukee	163,356	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from Association of University Centers on Disabilities)	UW-Madison	23,434	0
93.652		Adoption Opportunities (from Children's Service Society of Wisconsin)	UW-Milwaukee	54	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Iowa State University)	UW-Extension	3,775	0
93.711		ARRA-Strengthening Communities Fund (from Sustainable Edible Economic Development)	UW-Extension	1,149	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research- AHRQ (from Pittsburgh Regional Health Initiative)	UW-Madison	288,769	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.726		ARRA-Accelerating Adoption of Comparative Effectiveness Research (CER) (from County of Wood)	UW-Stevens Point	18,034	0
93.778		Medical Assistance Program (from Developmental Disabilities Network, Inc.)	DHS	164	0
93.778		Medical Assistance Program (from Luxvida)	UW-Madison	113,788	0
93.778		Medical Assistance Program (from Sally Mather Associates)	UW-Madison	(91)	0
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (from Michigan Department of Community Health)	UW-Milwaukee	19,189	0
93.837		Cardiovascular Diseases Research (from Ogilvy Public Relations Worldwide)	UW-Extension	2,452	0
93.933		Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	11,279	0
93.958		Block Grants for Community Mental Health Services (from Magna Systems, Inc.)	DHS	22,011	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	8,000	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Rock County Department of Human Services)	UW-Extension	57,975	0
93.969		PPHF-2012 Geriatric Education Centers (from University of Minnesota)	UW-Eau Claire	2,189	0
93.989		International Research and Research Training (from John Hopkins University)	UW-Madison	41,000	0
93.994		Maternal and Child Health Services Block Grant to the States (from Children's Hospital of Wisconsin)	UW-Madison	31,224	0
93.995		Adolescent Family Life-Demonstration Projects (from Rosalie Manor Community and Family Services)	UW-Milwaukee	5,182	0
N/A	93.AGR dtd 06/01/2011	Act Early Ambassador (from Association of University Centers on Disabilities)	UW-Madison	3,146	0
N/A	93.2012-02-0208-02	Act Early Materials (from Association of Maternal and Child Health Programs)	UW-Madison	13,818	0
N/A	93.F-11-8511	Alzheimer's Disease Summer Externship-Rhineland (from Northern Wisconsin Area Health Education)	UW-Madison	2,500	0
N/A	93.AGR dtd 11/11/06	Clinical Genetics Unit Subcontract for the Wisconsin Genetics System (from Children's Hospital of Wisconsin)	UW-Madison	(3,898)	0
N/A	93.AGR dtd 01/04/12	Combatting Addiction with Technology for Pregnant Appalachian Women by Smartphone (from Kentucky River Community Care, Inc.)	UW-Madison	4,539	0
N/A	93.H-F7-ETH-11-P-PTR-AAMP-00, 93.H-F5-ETH-09-P-PTR-AASM-00	Ethiopian Emergency Medical Services Training and Development Initiative (from American International Health Alliance)	UW-Madison	167,982	0
N/A	93.AGR dtd 7/13/07	Honoring our Children with a Healthy Start (from Great Lakes Inter-tribal Council)	UW-Madison	(7,416)	0
N/A	93.AGR dtd 10/01/2011	Johnson-Loyola Tech Grant (from Loyola Recovery Foundation)	UW-Madison	8,784	0
N/A	93.AGR dtd 10/01/2011	Johnson-Substance Abuse and Mental Health Services Administration (SAMHSA) Targeted Capacity Expansion-Health IT (from Advocates, Inc.)	UW-Madison	2,108	0
N/A	93.E6801 494320 E0009545	Midwest AIDS Training & Education Center (from University of Illinois-Chicago)	UW-Madison	107	0
N/A	93.11-2-26	Milwaukee County Service Agreement (from Milwaukee County)	UW-Madison	52,850	0
N/A	93.AGR dtd 09/01/2004	Native American HIV/AIDS Prevention Supplement (from Great Lakes Inter-tribal Council)	UW-Madison	(24)	0
N/A	93.AGR dtd 07/25/2005	North Central Spirit of Eagles (from Mayo Clinic)	UW-Madison	(1,841)	0
N/A	93.U10CA021661	Radiation Therapy Oncology Group (RTOG) Brain Tumor Committee (from American College of Radiology)	UW-Madison	9,749	0
N/A	93.HHSS2832007 000031/HHSS2830 001T, 93.HHSS2832007 000031/HHSS2834 2007T, 93.HHSS2832007 000031/HHSS2830 0002T	Substance Abuse and Mental Health Services Administration (SAMHSA) Clinical Technical Assistance (from JBS International)	UW-Madison	1,075,324	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.824-525	Think College-Wisconsin Planning (from Association of University Centers on Disabilities)	UW-Madison	10,700	0
N/A	93.HHSP2332008 4400EC	Physical Activity Mentoring (from Slippery Rock University)	UW-La Crosse	10,427	0
N/A	93.ID#10/01/10	Evaluation Services for Drug Free Communities Grant (from Focus on Community)	UW-Parkside	4,749	0
N/A	93.Contract #11-60	IPS Supported Employment (from Chippewa County Department of Human Services)	UW-Stout	79,450	0
Subtotal Subgrants				3,191,179	6,770
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,251,081,746	579,590,264
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	282,856	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	106,197	66,247
94.005		Learn and Serve America-Higher Education (from UW Colleges)	UW-Stout	7,200	0
94.005		Learn and Serve America-Higher Education	UW-Extension	314,005	217,520
Total Federal Program 94.005				321,205	217,520
94.006		AmeriCorps	DATCP	158,938	0
94.006		AmeriCorps	DOA	8,084,596	8,084,596
94.006		AmeriCorps	UW-Oshkosh	(57,104)	0
94.006		AmeriCorps	UW-Extension	14,643	0
Total Federal Program 94.006				8,201,073	8,084,596
94.007		Program Development and Innovation Grants	DOA	46,021	8,126
94.007		Program Development and Innovation Grants	UW-Madison	121,845	25,000
94.007		Program Development and Innovation Grants	UW-Extension	75,424	67,500
Total Federal Program 94.007				243,290	100,626
94.009		Training and Technical Assistance	DOA	78,152	0
94.009		Training and Technical Assistance	UW-Oshkosh	132,864	0
Total Federal Program 94.009				211,016	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHS	1,256,914	1,117,195
Total Foster Grandparent/Senior Companion Cluster				1,256,914	1,117,195
94.013		Volunteers in Service to America	DPI	309,479	0
94.013		Volunteers in Service to America	UW-Extension	537,593	0
Total Federal Program 94.013				847,072	0
94.021		Volunteer Generation Fund	DOA	63,836	63,836
N/A	94.Ltr dtd 12/17/10	Other Federal Financial Assistance: UW-Barron County (BRN) - Service Learning STEMS into Community Action (from UW-Extension)	UW Colleges	6,963	0
Subtotal Direct Programs				11,540,422	9,650,020
Subgrants:					
94.006		AmeriCorps (from Public Allies)	UW-Milwaukee	383,651	0
94.007		Program Development and Innovation Grants (from The Campus Kitchen Projects)	UW-Eau Claire	1,100	0
94.007		Program Development and Innovation Grants (from Wisconsin Campus Compact)	UW-Eau Claire	957	0
Subtotal Subgrants				385,708	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				11,926,130	9,650,020
EXECUTIVE OFFICE OF THE PRESIDENT:					
95.001		High Intensity Drug Trafficking Areas Program	DOT	36,784	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,164,279	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				1,201,063	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHS	33,170,541	0
96.001		ARRA-Social Security-Disability Insurance	DHS	47,149	0
96.001		Social Security-Disability Insurance	DWD	2,742,845	811,767
Total Disability Insurance/SSI Cluster				35,960,535	811,767
96.007		Social Security-Research and Demonstration	DHS	257,711	0
Other Federal Financial Assistance:					
N/A	96.SS00-10-30214; SS00-11-30270; SS00-12-60059	Social Security Administration Death Records	DHS	33,542	0
N/A	96.SS00-08-60068	Social Security Enumeration	DHS	44,606	0
Subtotal Direct Programs				36,296,394	811,767
Subgrants:					
96.009		Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources, Inc.)	UW-Stout	11,488	0
Subtotal Subgrants				11,488	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				36,307,882	811,767
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.008		Non-Profit Security Program	DOA	32,000	32,000
97.012		Boating Safety Financial Assistance	DNR	3,656,754	1,386,000
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	229,604	0
97.029		Flood Mitigation Assistance	DMA	84,416	83,250
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	11,971,755	11,812,662
97.039		Hazard Mitigation Grant	DMA	1,714,012	1,535,034
97.041		National Dam Safety Program	DNR	63,863	0
97.042		Emergency Management Performance Grants	DMA	5,899,617	4,026,938
97.043		State Fire Training Systems Grants	WTCS	21,280	19,938
97.044		Assistance to Firefighters Grant	DOJ	4,970	0
97.045		Cooperating Technical Partners	DNR	2,036,507	0
97.047		Pre-Disaster Mitigation	DMA	566,788	523,484
97.052		Emergency Operations Center	DOA	3,074	0
97.055		Interoperable Emergency Communications	DOA	513,147	464,220
97.056		Port Security Grant Program	DNR	488,964	0
Homeland Security Cluster:					
97.067		Homeland Security Grant Program	DOA	18,455,480	17,410,491
97.067		Homeland Security Grant Program	DOJ	710,177	0
Total Homeland Security Cluster				19,165,657	17,410,491
97.075		Rail and Transit Security Grant Program	DOA	508,029	496,618
97.078		Buffer Zone Protection Program (BZPP)	DOA	18,587	18,518
97.088		Disaster Assistance Projects	DNR	189,688	0
97.089		Driver's License Security Grant Program	DOT	1,055,831	0
97.091		Homeland Security Biowatch Program	DNR	323,005	0
97.116		ARRA-Port Security Grant Program	DNR	5,813	0
Other Federal Financial Assistance:					
N/A	97.UNKNOWN	Immigration and Customs Enforcement	DOJ	2,856	0
Subtotal Direct Programs				48,556,217	37,809,153
Subgrants:					
97.067		Homeland Security Grant Program (from Dane County)	DOA	52,643	0
Subtotal Subgrants				52,643	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				48,608,860	37,809,153

STATE OF WISCONSIN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
		Subgrants:			
98.001		USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW-Extension	115,697	0
		TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		115,697	0
		TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS		\$ 11,112,563,474	\$ 1,979,053,905

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,680,537	\$ 62,628
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	342,522	65,763
10.001		Agricultural Research-Basic and Applied Research	UW-Platteville	21,523	0
		Total Federal Program 10.001		<u>2,044,582</u>	<u>128,391</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	112,888	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	641,146	28,215
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	868,536	0
		Total Federal Program 10.200		<u>1,509,682</u>	<u>28,215</u>
10.202		Cooperative Forestry Research	UW-Madison	947,604	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	142,538	0
		Total Federal Program 10.202		<u>1,090,142</u>	<u>0</u>
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,858,799	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	1,286,498	361,147
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	(12,051)	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Stevens Point	23,990	0
		Total Federal Program 10.206		<u>1,298,437</u>	<u>361,147</u>
10.207		Animal Health and Disease Research	UW-Madison	91,661	0
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	(1,322)	0
10.217		Higher Education Challenge Grants	UW-Madison	(3,256)	10,920
10.250		Agricultural and Rural Economic Research	UW-Madison	(1,346)	0
10.253		Food Assistance and Nutrition Research Programs (FANRP)	UW-Madison	8,619	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	153,267	79,881
10.303		Integrated Programs	UW-Madison	936,234	355,922
10.303		Integrated Programs (from UW-Extension)	UW-Madison	5,905	0
10.303		Integrated Programs (from UW-Madison)	UW Colleges	336	0
		Total Federal Program 10.303		<u>942,475</u>	<u>355,922</u>
10.305		International Science and Education Grants	UW-Madison	112,375	18,761
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	352,198	29,038
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW Colleges	28,143	0
		Total Federal Program 10.307		<u>380,341</u>	<u>29,038</u>
10.309		Specialty Crop Research Initiative	UW-Madison	194,986	93,690
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	3,004,076	504,221
10.459		Commodity Partnerships for Small Agricultural Risk Management Education Sessions	UW-Madison	3,611	0
10.500		Cooperative Extension Service	UW-Madison	89,800	0
10.500		Cooperative Extension Service (from UW-Milwaukee)	UW-Whitewater	6,061	0
		Total Federal Program 10.500		<u>95,861</u>	<u>0</u>
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	145,563	0
10.652		Forestry Research	UW-Madison	3,498	0
10.652		Forestry Research (from UW-Madison)	UW-Stevens Point	3,977	0
		Total Federal Program 10.652		<u>7,475</u>	<u>0</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
10.664		Cooperative Forestry Assistance	UW-Madison	23,986	0
10.680		Forest Health Protection	UW-Madison	26,517	0
10.680		Forest Health Protection	UW-Stevens Point	12,868	0
Total Federal Program 10.680				39,385	0
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	22,334	0
10.903		Soil Survey	UW-Madison	18,464	0
10.912		Environmental Quality Incentives Program	UW-Madison	113,906	0
10.912		Environmental Quality Incentives Program	UW-Platteville	28,635	0
Total Federal Program 10.912				142,541	0
10.961		Scientific Cooperation and Research	UW-Madison	31,636	0
10.962		Cochran Fellowship Program-International Training- Foreign Participant	UW-Madison	79,348	0
N/A	10.RF 2011-01	Comprehensive Marketing, Financial and Production Risk Management Training for Wisconsin Cattle Producers (from UW-River Falls)	UW-Madison	22,723	0
N/A	10.12-12	Native Warm Season Grasses for Midwest Pasture Systems (from UW-Extension)	UW-Madison	2,000	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	57,218	0
N/A	10.RD	R&D from Economic Research Service	UW-Madison	1,851	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,359,290	113,735
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	19,541	0
N/A	10.RD	R&D from Risk Management Agency	UW-Madison	21,630	0
N/A	10.RD	R&D from Rural Business Cooperative Service	UW-Madison	584,119	0
N/A	10.10-40	United States Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) Conservation Professional Training Project (from UW-Extension)	UW-Madison	4,949	0
N/A	10.12-18	USDA NRCS Conservation Reserve Program Training Project (from UW-Extension)	UW-Madison	9,615	0
N/A	10.12-17	WI Snap-Ed Statewide (from UW-Extension)	UW-Madison	1,054	0
N/A	10.11-JV-11111124- 100	Nanocellulose Composites Using Resin Transfer Molding	UW-Milwaukee	6,255	0
N/A	10.10-PA- 11090903-020	R&D from Forest Service	UW-Eau Claire	2,517	0
N/A	10.AG-56A2-P-12- 0019	Nicolet Bird Survey Workshop	UW-Green Bay	3,000	0
N/A	10.11-CS- 11090100-017	Western Great Lakes Long-Term Bird Monitoring Project	UW-Green Bay	11,998	0
N/A	10.53-5F48-4-022	Mississippi Valley Archaeology Center (MVAC) National Resources Conservation Service (NRCS)	UW-La Crosse	14,195	0
N/A	10.AG-5F48-C-09- 0008; 10.AG-5F48- D-11-0013	Mississippi Valley Archaeology Center (MVAC) National Resources Conservation Service (NRCS)	UW-La Crosse	27,029	0
N/A	10.10-CS- 11242312-139	LEAF-Wisconsin Replication of FFEC	UW-Stevens Point	15,282	0
N/A	10.11-JV-11242301- 044	Long-term Responses-Woodland Salama	UW-Stevens Point	4,566	0
Subtotal Direct R&D Grants				19,575,442	1,723,921
R&D Subgrants:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from Pennsylvania State University)	UW-Madison	(158)	0
10.028		Wildlife Services (from Mississippi State University)	UW-Madison	2,069	0
10.064		Forestry Incentives Program (from Purdue University)	UW-Madison	2,970	0
10.169		Specialty Crop Block Grant Program (from Wisconsin Mint Board, Inc.)	UW-Madison	21,714	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Commercial Flower Growers of Wisconsin)	UW-Madison	24,680	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Ginseng Board of Wisconsin)	UW-Madison	11,619	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	39,105	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	20,248	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	165,974	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	30,129	0
10.200		Grants for Agricultural Research, Special Research Grants (from Colorado State University)	UW-Madison	8,084	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	110,375	0
10.200		Grants for Agricultural Research, Special Research Grants (from Ohio State University Research Foundation)	UW-Madison	212	0
10.200		Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	13,225	0
10.200		Grants for Agricultural Research, Special Research Grants (from Pennsylvania State University)	UW-Madison	65,922	0
10.200		Grants for Agricultural Research, Special Research Grants (from Purdue University)	UW-Madison	(26)	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	10,970	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	113,958	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	(513)	0
10.200		Grants for Agricultural Research, Special Research Grants (from California Department of Food and Agriculture)	UW-Stevens Point	11,711	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	54,631	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from Kansas State University)	UW-Madison	1,041	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from Pennsylvania State University)	UW-Madison	41,650	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from South Dakota State University)	UW-Madison	36,964	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from University of Connecticut)	UW-Madison	21,148	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from Utah State University)	UW-Madison	(897)	0
10.215		Sustainable Agriculture Research and Education (from North Dakota State University)	UW-Madison	17,414	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	68,256	0
10.215		Sustainable Agriculture Research and Education (from University of Illinois-Urbana-Champaign)	UW-River Falls	8,216	0
10.216	10.36-22650-3976190	1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	19,480	0
10.217		Higher Education Challenge Grants (from Iowa State University)	UW-Madison	32,283	0
10.219	10.Z530001	Biotechnology Risk Assessment Research (from University of Maryland)	UW-Madison	29,857	0
10.223	10.2009-2010-007	Hispanic Serving Institutions Education Grants (from University of Puerto Rico - Mayaguez)	UW-Madison	4,243	0
10.303		Integrated Programs (from Cornell University)	UW-Madison	40,817	0
10.303		Integrated Programs (from Iowa State University)	UW-Madison	65,880	2,790
10.303		Integrated Programs (from University of Illinois - Urbana-Champaign)	UW-Madison	73,532	0
10.304		Homeland Security-Agricultural (from Michigan State University)	UW-Madison	93,154	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	127,485	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	32,207	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	297,484	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Louisiana State University)	UW-Madison	27,020	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	385,626	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	9,400	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	44,579	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
10.310		Agriculture and Food Research Initiative (AFRI) (from University of California-Riverside)	UW-Madison	19,013	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Delaware)	UW-Madison	72,814	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	45,432	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	98,017	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Platteville	6,562	0
10.311		Beginning Farmer and Rancher Development Program (from Grassworks)	UW-Madison	32,438	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Minnesota)	UW-Madison	194,051	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	12,400	4,214
10.664		Cooperative Forestry Assistance (from Oregon State University)	UW-Madison	18,000	0
10.771		Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	55,863	0
10.912	10.2008-0116-040	Environmental Quality Incentives Program (from National Fish and Wildlife Foundation)	UW-Madison	40,089	0
N/A	10.2010-38424-21288	2011 Blueberry AFRI (from Lac Courter Oreilles Ojibwa Community College)	UW-Madison	356	0
N/A	10.AGR dtd 06/01/2011	Assessing the Impact of Storage Atmosphere on Chip Potato Quality (from Wisconsin Potato Industry Board)	UW-Madison	13,704	0
N/A	10.AGR dtd 11/01/2010	Biotechnology Research and Development Corporation BT toxins 2011-12 (from Biotechnology Research and Development)	UW-Madison	169,669	79,810
N/A	10.SCBG FY11 APPLE POLLINATORS	Cultivating Alternative Apple Pollinators (from Wisconsin Apple Growers Association)	UW-Madison	24,887	0
N/A	10.AGR dtd 02/18/2010	Develop and Test Pollinator Habitat Job Sheets for Wisconsin (from Xerces Society)	UW-Madison	6,207	0
N/A	10.SCBG FY10 SPROUT INHIBITING	Developing Alternative Sprout Inhibiting Strategies to CIPC (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	29,500	0
N/A	10.FAR-0016650-2	Development of Multipurpose Potato Cultivars (from North Dakota State University)	UW-Madison	40,274	0
N/A	10.FAR-0019049	Development of Multipurpose Potato Cultivars with Enhanced Quality, Disease and Pest Resistance-North Central Region 2011 (from North Dakota State University)	UW-Madison	56,768	0
N/A	10.00007397	Effects of Strategically Placed Land Allocation Treatments (SPLAT) Distribution on Spotted Owls in the Sierra Nevada Adaptive Management Project (SNAMP) (from University of California - Berkley)	UW-Madison	100,550	0
N/A	10.080300-330319-06	Evaluating Effectiveness of Howl Box Devices and Scent Marking for Use in Reducing Wolf Depredation of Livestock (from Mississippi State University)	UW-Madison	277	0
N/A	10.10-PH9-A-A-0199	Land O' Lakes Philippines Food for Progress (from Land O' Lakes)	UW-Madison	91,205	0
N/A	10.RD	Natural Resources Conservation Service R&D (from Wisconsin Cranberry Board, Inc.)	UW-Madison	1,079	0
N/A	10.64094-9790	Northern Grapes: Integrating Viticulture, Winemaking, and Marketing of New Cold-Hardy Cultivars Supporting New and Growing Rural Wineries (from Cornell University)	UW-Madison	3,164	0
N/A	10.SCBG FY11 GINSENG	Pest Management Strategies to Replace Mancozeb & Diazinon for Ginseng (from Ginseng Board of Wisconsin)	UW-Madison	24,474	0
N/A	10.OTC-GS-0285-2	Support for Orbitec's Leds for Managing Pest Insects in Greenhouses-Phase 2 (from Orbital Technologies Corporation)	UW-Madison	25,516	0
				3,366,047	86,814
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				22,941,489	1,810,735

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF COMMERCE:					
11.008		NOAA Mission-Related Education Awards	UW-Madison	178,022	9,009
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Parkside	1,532	0
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Whitewater	33,514	0
Total Federal Program 11.303				35,046	0
11.417		Sea Grant Support	UW-Madison	1,200,794	150,063
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	420,962	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	54,183	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	197,485	0
11.417		Sea Grant Support	UW-Superior	46,988	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	40,677	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	25,044	0
Total Federal Program 11.417				1,986,133	150,063
11.419		Coastal Zone Management Administration Awards (from UW-Extension)	UW-Oshkosh	862	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	911,156	0
11.431		Climate and Atmospheric Research	UW-Madison	551,751	0
11.431		Climate and Atmospheric Research	UW-Milwaukee	186,803	0
Total Federal Program 11.431				738,554	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	10,003,168	29,702
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Madison	18,412	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	268,585	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Green Bay	107,417	0
Total Federal Program 11.478				394,414	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	184,438	0
11.609		Measurement and Engineering Research and Standards	UW-La Crosse	4,350	0
Total Federal Program 11.609				188,788	0
11.616		Technology Innovation Program (TIP)	UW-Madison	746,134	146,829
Subtotal Direct R&D Grants				15,182,277	335,603
R&D Subgrants:					
11.419		Coastal Zone Management Administration Awards	UW-Milwaukee	(2,493)	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	100,932	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	134,551	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Green Bay	(21,675)	0
11.463		Habitat Conservation (from Northwestern University)	UW-Milwaukee	55,578	0
11.467	11.S10-71093	Meteorologic and Hydrologic Modernization Development (from University Corporation for Atmospheric Research)	UW-Madison	(24,415)	0
11.467		Meteorologic and Hydrologic Modernization Development (from University Corporation for Atmospheric Research)	UW-Milwaukee	4,419	0
11.611	11.WMEP-UWEBI	Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Madison	165,017	0
N/A	11.2008-0073-037	Genetic Identification of Migrant Marbled Murrelets in Central California Project (from National Fish and Wildlife Foundation)	UW-Madison	2,338	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	11.R70618 P0038332	Sailing Elementary Teachers Towards Ocean Literacy Using Familiar Water Resources (from Eastern Michigan University)	UW-Madison	11,929	0
N/A	11.AD109367- 011.88	Wisconsin Clean Marina Grant Extension (from Wisconsin Marina Association)	UW-Madison	9,495	0
Subtotal R&D Subgrants				435,676	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				15,617,953	335,603
U.S. DEPARTMENT OF DEFENSE:					
12.114		Collaborative Research and Development	UW-Milwaukee	337,148	0
12.300		Basic and Applied Scientific Research	UW-Madison	2,281,481	165,871
12.300		Basic and Applied Scientific Research	UW-Milwaukee	650,290	0
Total Federal Program 12.300				2,931,771	165,871
12.420		Military Medical Research and Development	UW-Madison	3,796,871	133,844
12.420		Military Medical Research and Development	UW-Milwaukee	11,951	0
Total Federal Program 12.420				3,808,822	133,844
12.431		Basic Scientific Research	UW-Madison	5,850,233	2,904,135
12.431		Basic Scientific Research	UW-Stevens Point	645,391	285,653
Total Federal Program 12.431				6,495,624	3,189,788
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	2,684	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	5,550,894	1,201,238
12.901		Mathematical Sciences Grants Program	UW-Madison	5,628	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	19,392	0
Total Federal Program 12.901				25,020	0
12.910		Research and Technology Development	UW-Madison	321,122	0
N/A	12.AGR dtd 04/01/2004	Adaptive Composite Materials and Components	UW-Madison	(1,735)	0
N/A	12.AGR dtd 03/11/1994	Botulinum Toxin Type F	UW-Madison	(5,250)	0
N/A	12.AGR dtd 08/01/2000	Center of Excellence in Propulsion Systems at the Engine Research Center Administration	UW-Madison	(50,009)	0
N/A	12.AGR dtd 08/01/2001	Center of Excellence in Propulsion Systems at the Engine Research Center Administration Subthrust 3	UW-Madison	(18,096)	0
N/A	12.AGR dtd 11/01/2004	Imaging Analysis On Air-Sea Surface Characteristics	UW-Madison	(9,295)	0
N/A	12.AGR dtd 05/01/2003	Microwave Properties of Atomic Layer Controlled Hts Thin Films	UW-Madison	(8,919)	0
N/A	12.AGR dtd 04/14/2003	Nanoporous Thin Films for Non-Toxic Anti-Fouling Surfaces with Localized Pulsed Electric Field Capabilities	UW-Madison	(32,581)	0
N/A	12.RD	R&D - Defense Advanced Research Projects	UW-Madison	108,469	0
N/A	12.RD	R&D from Air Force	UW-Madison	947,930	0
N/A	12.RD	R&D from Army	UW-Madison	644,277	0
N/A	12.RD	R&D from Navy	UW-Madison	246,386	0
N/A	12.W911NF-05-1- 0262	Realization and Integration of Large Lattice Mismatched Materials for Device Innovation: A Comprehensive Approach to the Underlying Science and Practical Application	UW-Madison	27,938	0
N/A	12.10216 P.O. US001- 0000255747	Simulation of Granular Material	UW-Madison	79,186	0
N/A	12.N6600112P746 5	Propeller Wash Year 2	UW-Milwaukee	3,125	0
N/A	12.N6600110P555 7	Sediment Transport Under Propeller Wash	UW-Milwaukee	(1,743)	0
N/A	12.W911NF-08-2- 0029	Development of One-Step JP-8 Biodiesel Fuel	UW-Superior	582,221	233,948
N/A	12.W91WAW-09- C-0086	A Comparison of Theoretical Approaches to Improving Self-Regulatory Processes in Technology-Delivered Instruction	UW System Admin	14,180	0
Subtotal Direct R&D Grants				21,999,169	4,924,689

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
R&D Subgrants:					
12.300	12.4104-28895	Basic and Applied Scientific Research (from Pennsylvania State University)	UW-Madison	6,188	0
12.300	12.4104-28895	Basic and Applied Scientific Research (from University of Minnesota)	UW-Madison	151,194	0
12.300	12.4104-28895	Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	(2,478)	0
12.300	12.4104-28895	Basic and Applied Scientific Research (from Virginia Polytechnic Institute and State University)	UW-Madison	(1,905)	0
12.360		Research on Chemical and Biological Defense (from University of Michigan)	UW-Madison	76,485	0
12.420	12.0072646	Military Medical Research and Development (from Cedars-Sinai Medical Center)	UW-Madison	161,823	0
12.420	12.06-SC-DOD-1001	Military Medical Research and Development (from Duke University)	UW-Madison	1,101	0
12.420	12.PROJ00002	Military Medical Research and Development (from Jackson (Henry M.) Foundation)	UW-Madison	113,866	0
12.420	12.AGR dtd 7/21/2009	Military Medical Research and Development (from University of Tennessee)	UW-Madison	79,274	0
12.420	12.W81XWH-07-2-0073	Military Medical Research and Development (from Veterans Bio-medical Research Institute, Inc.)	UW-Madison	8,002	0
12.431		Basic Scientific Research (from Boston University)	UW-Madison	18,400	0
12.431	12.KK1115; KK1137	Basic Scientific Research (from University of California - Santa Barbara)	UW-Madison	391,810	0
12.431	12.09-005334 B/0001261578	Basic Scientific Research (from University of Massachusetts - Amherst)	UW-Madison	390,324	0
12.431	12.26-0401-35.61	Basic Scientific Research (from University of Texas - Arlington)	UW-Madison	40,577	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-Madison	11,987	0
12.800		Air Force Defense Research Sciences Program (from Georgia Institute of Technology)	UW-Madison	65,388	0
12.800	12.123572	Air Force Defense Research Sciences Program (from Harvard University)	UW-Madison	165,971	0
12.800	12.00001715	Air Force Defense Research Sciences Program (from Princeton University)	UW-Madison	163,124	0
12.800		Air Force Defense Research Sciences Program (from Semerane)	UW-Madison	29,655	0
12.800		Air Force Defense Research Sciences Program (from University of California - Santa Cruz)	UW-Madison	(1,594)	0
12.800		Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	331,607	0
12.800		Air Force Defense Research Sciences Program (from University of Vermont)	UW-Madison	42,183	0
12.800		Air Force Defense Research Sciences Program (from University of California - San Diego)	UW-Milwaukee	191,737	0
12.902		Information Security Grant Program (from Institute of International Education)	UW-Madison	213,545	0
12.910		Research and Technology Development (from HRL Laboratories, LLC)	UW-Madison	67,147	0
12.910		Research and Technology Development (from International Business Machines Corporation)	UW-Madison	68,903	0
12.910	12.RF01233714	Research and Technology Development (from Ohio State University)	UW-Madison	112,708	0
12.910	12.4101-40974	Research and Technology Development (from Purdue University)	UW-Madison	342,852	0
N/A	12.AGR dtd 2/18/11	Air Force (from Systems Research and Applications Corporation)	UW-Madison	(1,130)	0
N/A	12.4500439496	Analog to Information (from L-3 Communications Corporation)	UW-Madison	(2,903)	0
N/A	12.P.O. Subcontract 4500439496	Analog-to-Information Nyquist (from L-3 Communications Corporation)	UW-Madison	(489)	0
N/A	12.SPS 160423	Biosensor Research for PhD Program (from Duke University)	UW-Madison	(23,009)	0
N/A	12.27-001252B	Bootstrap Learning (from SRI International)	UW-Madison	174,251	0
N/A	12.SB1005-004-1	Build of a Laser and Data Acqu (from Spectral Energies)	UW-Madison	(2,661)	0
N/A	12.05-DCB	CIBMTR Clinical Study Protocol (from National Marrow Donor Program)	UW-Madison	7,917	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	12.3000680789	CMOS Compatible Quantum Dot Lasers Directly Grown on Si/SiGe (from University of Michigan)	UW-Madison	(3,921)	0
N/A	12.PO #46000	Compact Power Advanced Thermal (from DRS Power & Control Technologies)	UW-Madison	70,966	0
N/A	12.7000174097	Delivery of Windco without Pre-compiled McIDAS Binaries for the FAA NextGen Weather Processor (from Massachusetts Institute of Technology)	UW-Madison	19,981	0
N/A	12.N11A-T024	Dev of an EO/IR Common Apertur (from Ultra Communications)	UW-Madison	38,521	0
N/A	12.ARRA - PO# 0011-36343	ARRA-Eaton Microgrid (from Eaton Corporation)	UW-Madison	61,832	0
N/A	12.MSN 146784	Growth of SK Quantum Dot Activ (from Alflaight, Inc.)	UW-Madison	25,003	0
N/A	12.9060-200240-DS	HRL Defense Advanced Research Projects Agency SUB (from HRL Laboratories, LLC)	UW-Madison	108,701	0
N/A	12.BC99-702083-BS	HRL: Si/SiGe Heterostructures (from HRL Laboratories, LLC)	UW-Madison	360,910	0
N/A	12.4910017946.0	IARPA Multi-Qubit MQCO (from International Business Machines Corporation)	UW-Madison	252,202	0
N/A	12.A0854200	IBM-Defense Advanced Research Projects Agency Phase 2 Activation (from International Business Machines Corporation)	UW-Madison	257,574	0
N/A	12.MSN 143876	Intraband Phase II Small Business Technology Transfer (from Intraband)	UW-Madison	74,199	0
N/A	12.AGMT08042009	High Flux Thermal Neutron Sour (from Phoenix Nuclear Labs, LLC)	UW-Madison	(35,917)	0
N/A	12.27-001339	Knowledge Representation and Machine Learning for Machine Reading (from SRI International)	UW-Madison	461,390	0
N/A	12.OT-UWM-11012009-03	Microgrids with Intelligent Co (from Odysian Technology)	UW-Madison	137,416	113,434
N/A	12.AGR dtd 08/22/11	Monolithic Anti-Guided Phase-L (from Intraband)	UW-Madison	48,127	0
N/A	12.AGR dtd 2/4/10	Multi-Frequency Multi-Scale Ra (from Prism Computational Sciences)	UW-Madison	108,498	0
N/A	12.AGR dtd 12/27/2010	Nanomembrane Integrated Lasers (from Semerane)	UW-Madison	56,663	0
N/A	12.169068	QED Phase II Work Effort Additions (from L-3 Communications Corporation)	UW-Madison	(3,967)	0
N/A	12.AGR dtd 09/18/08	Ranging and Acuity Enhancement (from Tera-X, LLC)	UW-Madison	40,622	0
N/A	12.PO 968278	Shortwave Infrared Image Sensor Based on SiGe (from Agiltron)	UW-Madison	39,177	0
N/A	12.GT S11-04	Small Business Technology Transfer - Analysis of Software (from Grammatech, Inc.)	UW-Madison	93,692	0
N/A	12.A11A-020-0014	Small Business Technology Transfer DOD Automated Malware (from Novashield, Inc.)	UW-Madison	19,863	0
N/A	12.S10-01	Small Business Technology Transfer-Software Quality (from Grammatech, Inc)	UW-Madison	11,203	0
N/A	12.StrataGraft	Stratgraft in deep partial thi (from Stratatech)	UW-Madison	208	0
N/A	12.TUL-606-10/11	Subaward with Tulane (from Tulane University)	UW-Madison	150,289	0
N/A	12.10058-002349	Structural Logic (from HRL Laboratories, LLC)	UW-Madison	383,329	0
N/A	12.0160 G GF831	Synthesis and Directed Assembly of Functional Block Copolymers for Device-Specific Nanopatter Structures (from University of California - Los Angeles)	UW-Madison	12,902	0
N/A	12.4400163906	Terahertz Regime Surface Resistivity (from Science Applications International Corporation)	UW-Madison	(10,566)	0
N/A	12.S-875-060-009	USAF Vaia Optical Meta LDF (from UES)	UW-Madison	59,687	0
N/A	12.MSN 149238	Volume Charge Distribution Mea (from Commet, LLC)	UW-Madison	6,880	0
N/A	12.WDPTPR-92300001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	199	0
N/A	12.26-3511-33-62	Socio-Cultural Knowledge (from University of Texas-El Paso)	UW-Whitewater	3,396	0
		Subtotal R&D Subgrants		6,240,909	113,434
		TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE		28,240,078	5,038,123
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.516		Doctoral Dissertation Research Grants	UW-Madison	14,787	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		14,787	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF THE INTERIOR:					
15.224		Cultural Resource Management	UW-La Crosse	223	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Eau Claire	14,115	0
15.232		Wildland Fire Research and Studies Program	UW-Madison	204,163	0
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	177,763	7,197
15.608		Fish and Wildlife Management Assistance (from UW-Milwaukee)	UW-Stevens Point	17,258	0
Total Federal Program 15.608				195,021	7,197
15.650		Research Grants (Generic)	UW-Madison	140,207	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	UW-Madison	14,031	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	349,939	165,545
15.807		Earthquake Hazards Reduction Program	UW-Madison	140,021	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	243,654	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Oshkosh	13,460	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Superior	894	0
Total Federal Program 15.808				258,008	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Madison	2,436	0
15.812		Cooperative Research Units Program	UW-Madison	437,549	0
15.812		Cooperative Research Units Program	UW-Stevens Point	1,557	0
15.812		Cooperative Research Units Program (from UW-Madison)	UW-Stevens Point	13,488	0
Total Federal Program 15.812				452,594	0
15.818		ARRA-Volcano Hazards Program Research and Monitoring	UW-Madison	33,464	0
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	33,265	0
15.944		Natural Resource Stewardship	UW-Madison	2,381	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	88,393	5,932
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	355,459	0
N/A	15.J7189100080	Backlog Cataloging of National Park Service (NPS) Geological Specimens at University of Wisconsin, Madison, Department of Geoscience, Geology Museum	UW-Madison	7,735	0
N/A	15.H6063050001	Badlands National Park, South Unit - Geographic Information System (GIS) for General Management Plan	UW-Madison	(39)	0
N/A	15.J6063050019	Geographical Information Systems Regional Technical Support Center Agreement: Land Cover and Land Use Change in and Around Threepns Holdings	UW-Madison	10,284	0
N/A	15.J2148100002	Great Lakes Early Detection Network	UW-Madison	55,632	15,666
N/A	15.H6000082000 / J6067090008	Locate and Identify Native, Exotic, and Hybrid Cattail Populations in Cuyahoga National Park, Pictured Rocks National Lakeshore, and Sleeping Bear Dunes National Lakeshore	UW-Madison	1,155	984
N/A	15.H6000082000 / J9815100509	Mapping the Lowland Surficial Deposits of Glacier Bay National Park and Preserve	UW-Madison	18,519	0
N/A	15.H6063050001 / H606305001A	Midwest Regional Gis Field Technical Support Center	UW-Madison	61,337	0
N/A	15.P11AC61362	National Parks Service Geographical Information Systems Tech Office Website Development	UW-Madison	24,473	0
N/A	15.H6000082000 / J6150090004	Restoring Ethnobotanically Significant Species at Grand Portage National Monument	UW-Madison	(24)	0
N/A	15.R8813110053	Yosemite National Park: Meadow Restoration	UW-Madison	72,824	0
N/A	15.F10PX77221	Improvements to Birder Certification Online Website	UW-Green Bay	(92)	0
N/A	15.J2105100001	Great Lakes - National Parks Service (NPS)	UW-La Crosse	417,991	0
N/A	15.30138AM0039	Mississippi Valley Archaeology Center (MVAC) 47Lc742 Excavation	UW-La Crosse	17,266	0
N/A	15.30181AM514	Mississippi Valley Archaeology Center (MVAC) Fish and Wildlife Service (FWS) Fergus Falls	UW-La Crosse	(1,121)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	15.6282-SZM-252U	Mississippi Valley Archaeology Center (MVAC) National Park Service (NPS) Solon Springs 2010	UW-La Crosse	1,559	0
N/A	15.301819M643	Rapid Ecological Assessment of Forests of the Great Lakes Biology Network	UW-Stevens Point	10,871	0
N/A	15.19032407	Black Earth Creek	UW-Superior	406	0
N/A	15.G11PX02016	USGS Zooplankton	UW-Superior	31,176	0
		Subtotal Direct R&D Grants		<u>3,013,672</u>	<u>195,324</u>
		R&D Subgrants:			
15.611		Wildlife Restoration and Basic Hunter Education (from North Dakota Game and Fish Department)	UW-Madison	42,834	0
15.637		Migratory Bird Joint Ventures (from American Bird Conservancy)	UW-Madison	5,077	0
15.662		Great Lakes Restoration (from Bayfield County)	UW-Superior	163	0
15.820		National Climate Change and Wildlife Science Center (from University of Massachusetts - Amherst)	UW-Madison	3,414	0
15.944		Natural Resource Stewardship (from University of Minnesota)	UW-Stevens Point	74,037	0
N/A	15.COOP-10-026	Adaptive Genetic Diversity in Marbled Murrelets (Brachyramphus Marmoratus) (from Alaska Department of Fish & Game)	UW-Madison	37,292	0
N/A	15.AV08-WI01	State View Program Development (from AmericaView, Inc.)	UW-Madison	47,628	0
N/A	15.30001082588	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	69,321	0
N/A	15.301819J229	Agassiz NWR Mercury Study (from Science Museum of Minnesota)	UW-La Crosse	16,800	0
		Subtotal R&D Subgrants		<u>296,566</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR		<u>3,310,238</u>	<u>195,324</u>
U.S. DEPARTMENT OF JUSTICE:					
N/A	16.2010-DN-BX-K190	Tools for Improving the Quality of Aged, Degraded, Damaged or Otherwise Compromised DNA Evidence	UW-Madison	319,309	114,788
		R&D Subgrants:			
16.585		Drug Court Discretionary Grant Program (from Milwaukee County)	UW-Milwaukee	6,438	0
N/A	16.46033484 PO7200006486	Center for Health Systems Research and Analysis (CHSRA) National Minimum Data Set (MDS) Analysis and Reporting (from Lockheed Martin Corporation)	UW-Madison	203,527	0
		Subtotal R&D Subgrants		<u>209,965</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE		<u>529,274</u>	<u>114,788</u>
U.S. DEPARTMENT OF LABOR:					
17.005		Compensation and Working Conditions	UW-Madison	100,820	0
17.259		WIA Youth Activities (from UW-Extension)	UW-Whitewater	15,510	0
		Subtotal Direct R&D Grants		<u>116,330</u>	<u>0</u>
		R&D Subgrants:			
N/A	17.OD-16519-07-75-4-11	National Collaborative on Workforce and Disability for Youth (from Institute of Education Leadership)	UW-Madison	26,342	0
		Subtotal R&D Subgrants		<u>26,342</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF LABOR		<u>142,672</u>	<u>0</u>
U.S. DEPARTMENT OF STATE:					
N/A	19.SLY-800-09-GR-170	"Archeological Workshops and Seminars" Series in Libya	UW-Madison	118	0
		R&D Subgrants:			
19.401		Academic Exchange Programs-Scholars (from California State University)	UW-Platteville	11,611	0
N/A	19.1891-01-18-03-82-7302	American Council of Learned Societies Postdoctoral Fellowship in East European Studies (from American Council of Learned Societies)	UW-Milwaukee	25,000	0
		Subtotal R&D Subgrants		<u>36,611</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		<u>36,729</u>	<u>0</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF TRANSPORTATION:					
20.205		Highway Planning and Construction	UW-Milwaukee	7,363	3,467
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	(941)	0
Total Federal Program 20.205				6,422	3,467
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Madison	3,896	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Oshkosh	2,865	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Stevens Point	2,995	0
Total Federal Program 20.601				9,756	0
20.701		University Transportation Centers Program	UW-Madison	2,623,364	454,150
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	328,919	32,753
20.701		University Transportation Centers Program	UW-Superior	31,177	28,646
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	137,285	30,727
Total Federal Program 20.701				3,120,745	546,276
20.762		Research Grants	UW-Superior	558,844	404,488
N/A	20.AGR dtd 4/12/07	Development of Recommendations for Compaction Temperatures in the Field to Density and Limit As-Built Permeability (from UW-Platteville)	UW-Madison	(14,903)	0
N/A	20.HR 14-25	Selecting Level-of-Service Targets for Maintaining and Operating Highway Assets	UW-Madison	51,011	10,600
N/A	20.AGR dtd 10/1/08	Midwest Regional University Transportation Center (MRUTC) Rail (from UW-Madison)	UW-Superior	38,987	0
Subtotal Direct R&D Grants				3,770,862	964,831
R&D Subgrants:					
20.200		Highway Research and Development Program (from University of Iowa)	UW-Madison	36,503	0
20.200		Highway Research and Development Program (from Western Research Institute)	UW-Madison	861,735	0
20.205		Highway Planning and Construction (from Minnesota Department of Transportation)	UW-Madison	21,911	0
20.205		Highway Planning and Construction (from Iowa Department of Transportation)	UW-Milwaukee	17,599	0
20.205		Highway Planning and Construction (from The University of Iowa)	UW-La Crosse	66	0
20.239		Motor Carrier Research and Technology Programs (from University of Washington)	UW-Madison	47,088	0
N/A	20.111748- G002568	Characterization of Cementitiously Stabilized Layers for Use in Pavement Design and Analysis (from Washington State University)	UW-Madison	90,849	0
N/A	20.W000213333; W000317381	Crash Warning Interface Metrics (CWIM) (from University of Iowa)	UW-Madison	70,485	0
N/A	20.1000787353	Distraction Detection and Mitigation through Driver Feedback (from University of Iowa)	UW-Madison	10,044	0
N/A	20.NTRCI-11-36, 001	Longer Combination Vehicles Impact on Improving Operational Efficiency, Freight Flows, and Traffic Congestion (from National Transportation Research)	UW-Madison	20,591	0
N/A	20.2011-1224-02	National Cooperative Highway Research Project Emulsion (from North Carolina State University)	UW-Madison	25,336	0
N/A	20.08-014	Recycled Materials Resource (from University of New Hampshire)	UW-Madison	149,856	21,448
N/A	20.IPRF-FAA-01-G- 002-06-5	Role of Dirty Aggregates in the Performance of Concrete (from Innovative Pavement Research Foundation)	UW-Madison	18,878	0
N/A	20.GS-10F-02-42L	Great Lakes Maritime Research Institute (GLMRI) (from ABSG Consulting)	UW-Superior	60,745	41,999
Subtotal R&D Subgrants				1,431,686	63,447
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				5,202,548	1,028,278

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
FEDERAL COMMUNICATIONS COMMISSION:					
R&D Subgrants:					
N/A	32.Y83509	Review of Literature Regarding Critical Information Needs of the American Public (from University of Southern California)	UW-Madison	2,704	0
TOTAL R&D FROM FEDERAL COMMUNICATIONS COMMISSION				2,704	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science	UW-Madison	2,433,114	397,760
43.001		Science (from UW-Green Bay)	UW-Milwaukee	4,880	0
43.001		Science	UW-Green Bay	681,440	0
43.001		Science (from UW-Green Bay)	UW-La Crosse	18,694	0
43.001		Science (from UW-Green Bay)	UW-Oshkosh	17,439	0
Total Federal Program 43.001				3,155,567	397,760
43.008		Education (from UW-Green Bay)	UW-Whitewater	642	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	1,164,710	392,284
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	6,383,703	356,027
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	194,229	0
N/A	43.RD	R&D from Kennedy Space Center	UW-Madison	81,784	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	150,112	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	(268,806)	0
N/A	43.144-PRJ35AH-Negrut; 144NM73-10-Lattis	Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW-Madison	6,263	0
N/A	43.NNX10AN90A	First Nations Rocket Competition: A Recruitment and Retention Initiative for Native American Science and Engineering	UW-Green Bay	32,078	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Program and Consortium	UW-Green Bay	16,496	0
N/A	43.NNG05-GL31H	Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW-Oshkosh	5,326	0
N/A	43.NNX10AI70G	Research Opportunities in Space and Earth Sciences	UW-Whitewater	53,471	0
Subtotal Direct R&D Grants				10,975,575	1,146,071
R&D Subgrants:					
43.001		Science (from Colorado State University)	UW-Madison	48,923	0
43.001		Science (from San Diego State University)	UW-Madison	22,858	0
43.001	43.2616-08-062	Science (from Science Systems and Applications, Inc.)	UW-Madison	233,873	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	35,511	0
43.001		Science (from Smithsonian Astrophysical Observatory)	UW-Milwaukee	2,023	0
43.001		Science (from Space Telescope Science Institute)	UW-Milwaukee	28,162	0
43.001		Science (from University of California - Santa Barbara)	UW-Milwaukee	16,500	0
43.002	43.65745 154-4373	Aeronautics (from University of Colorado-Boulder)	UW-Madison	158,143	0
43.008		Education (from Madison Area Technical College)	UW-Madison	2,033	0
N/A	43.025-Cassinelli	A Study of Wind Clumps and Bow Shock Structures in Hot Star Stellar Winds (from Eureka Scientific)	UW-Madison	5,626	0
N/A	43.HST-GO-12161.02-A	Accretion in Close Pre-Main-Sequence (from Space Telescope Science Institute)	UW-Madison	13,560	0
N/A	43.HST-GO-12019.01-A	After the Fall: Fading Active Galactic Nuclei (AGN) in Post-starburst Galaxies (from Space Telescope Science Institute)	UW-Madison	3,982	0
N/A	43.S0182924	ARRA-Airborne Sensor Lab - MAS Upgrade (from University of California)	UW-Madison	25,198	0
N/A	43.2010-ESMD-XHAB02	Badger X-Loft (from National Space Grant Foundation)	UW-Madison	3,988	0
N/A	43.B99050JD	Balloon Tracker: Mark IIDG (from Southwest Research Institute)	UW-Madison	(16,521)	0
N/A	43.DD0-11047X; GO0-11135A; GO1-12002A; GO1-12040X; GO2-13167X; GO9-0026X; GO9-0056X; TM9-0002X	Chandra General Observatory Program (from Smithsonian Astrophysical Observatory)	UW-Madison	67,061	0
N/A	43.HST-GO-11573.01-A	Changes on Uranus (from Space Telescope Science Institute)	UW-Madison	16,799	0
N/A	43.Z12-90238	Cloud Influence on Arctic Sea Ice (from University Corporation for Atmospheric Research)	UW-Madison	21,672	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	60,670	0
N/A	43.7500030412	Continued Development and Testing of ST5000 Star Tracker (from Northrup Grumman Corporation)	UW-Madison	(38,031)	0
N/A	43.Z690301	Dynamic Diagnosis of the NASA Seasonal-to-Interannual Prediction Project (NSIPP) Atmospheric Simulation (from University of Maryland)	UW-Madison	65	0
N/A	43.HST-GO-12275.01-A	Galactic gas flows (from Space Telescope Science Institute)	UW-Madison	67,719	0
N/A	43.HST-GO-11118.01-A	Investigating Near-Equinox Atmospheric Change on Uranus (from Space Telescope Science Institute)	UW-Madison	2,419	0
N/A	43.AGR dtd 5/1/2008	Laser Absorption Sensors for Rocket Plume Flows (from Los Gatos Research, Inc.)	UW-Madison	13,023	0
N/A	43.19005	Magnetically-Controlled Circumstellar Environments of Hot Stars: A Multi-Wavelength Confrontation Between Observations and Models (from University of Delaware)	UW-Madison	(202)	0
N/A	43.HST-GO-12276.01-A	Mapping a nearby galaxy filame (from Space Telescope Science Institute)	UW-Madison	74,821	0
N/A	43.A000090101	Microphysics and Macrophysics of Transport and Re-acceleration of Nonthermal Particles in Turbulent Cluster Media (from University of Minnesota)	UW-Madison	47,197	0
N/A	43.HST-GO-11630.04-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	19,667	0
N/A	43.AGR dtd 07/12/2011	Nanowire solar cells (from Firefly Technologies)	UW-Madison	40,097	0
N/A	43.HST-GO-12206.01-A	Narrow Band Imaging in Various (from Space Telescope Science Institute)	UW-Madison	1,272	0
N/A	43.2221003005	NASA Sounding Rocket Operation Contract II (from Orbital Sciences Corporation)	UW-Madison	310,136	0
N/A	43.08-0273-UW/SUB	Remote Sensing of Forest Genetic Diversity & Assessment (from Appalachian State University)	UW-Madison	62,272	0
N/A	43.555; 654	Simulation of Space Weathering Effects on the Moon (from Planetary Science Institute)	UW-Madison	42,619	0
N/A	43.HST-GO-11207.07-A	Star Formation in the Perseus (from Space Telescope Science Institute)	UW-Madison	17,308	0
N/A	43.HST-GO-12229.04-A	STSI HST Submission (from Space Telescope Science Institute)	UW-Madison	945	0
N/A	43.HST-GO-12463.05-A	Target of Opportunity Imaging (from Space Telescope Science Institute)	UW-Madison	12,015	0
N/A	43.HST-GO-12269.10-A	The Escape of Lya Photons in Star-Forming Galaxies (from Space Telescope Science Institute)	UW-Madison	36,070	0
N/A	43.HST-GO-10789.01-A	The Role of Environment (from Space Telescope Science Institute)	UW-Madison	33,243	0
N/A	43.1392027	IR Spectroscopy of Comet 73P/Schwassmann-Wachmann 3 Post-Perihelion (from California Institute of Technology)	UW-Eau Claire	3,495	0
N/A	43.HST-GO-10430.05	Pritzi-NGC6388 (from Space Telescope Science Institute (STSCI))	UW-Oshkosh	131,104	0
Subtotal R&D Subgrants				1,627,315	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				12,602,890	1,146,071
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	9,531	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	338,216	0
45.161		Promotion of the Humanities-Research	UW-Madison	155,224	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	137,849	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	2,265	0
N/A	45.RQ-50357-09	The Documentary History of the Ratification of the Constitution and the Adoption of the Bill of Rights	UW-Madison	29,655	0
Subtotal Direct R&D Grants				672,740	0
R&D Subgrants:					
45.313		Laura Bush 21st Century Librarian Program (from University of California - Los Angeles)	UW-Madison	4,778	0
Subtotal R&D Subgrants				4,778	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				677,518	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	6,469,862	598,142
47.041		Engineering Grants	UW-Milwaukee	1,168,399	34,577
47.041		Engineering Grants	UW-Oshkosh	59,802	0
47.041		Engineering Grants	UW-Stevens Point	187,874	0
Total Federal Program 47.041				7,885,937	632,719
47.049		Mathematical and Physical Sciences	UW-Madison	24,391,846	3,187,463
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,695,148	510,346
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	12,598	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	283,280	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	54,251	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	68,288	0
47.049		Mathematical and Physical Sciences	UW-Parkside	293	0
47.049		Mathematical and Physical Sciences	UW-Stout	27,176	0
Total Federal Program 47.049				28,532,880	3,697,809
47.050		Geosciences	UW-Madison	4,321,671	23,075
47.050		Geosciences	UW-Milwaukee	356,859	0
47.050		Geosciences	UW-La Crosse	72,611	0
Total Federal Program 47.050				4,751,141	23,075
47.070		Computer and Information Science and Engineering	UW-Madison	6,421,132	0
47.070		Computer and Information Science and Engineering	UW-Milwaukee	224,066	0
47.070		Computer and Information Science and Engineering	UW-Stout	53,868	0
Total Federal Program 47.070				6,699,066	0
47.071		Undergraduate Science, Engineering, and Mathematics Education	UW-Madison	43,945	0
47.074		Biological Sciences	UW-Madison	16,288,520	1,652,232
47.074		Biological Sciences (from UW-Milwaukee)	UW-Madison	2,541	0
47.074		Biological Sciences	UW-Milwaukee	1,564,971	0
47.074		Biological Sciences	UW-Eau Claire	132,595	0
47.074		Biological Sciences	UW-La Crosse	73,742	0
47.074		Biological Sciences	UW-Oshkosh	96,391	0
47.074		Biological Sciences	UW-Whitewater	150,333	0
Total Federal Program 47.074				18,309,093	1,652,232
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,681,149	105,136
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	358,931	38,393
47.075		Social, Behavioral, and Economic Sciences	UW-River Falls	17,830	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	24,104	0
Total Federal Program 47.075				3,082,014	143,529
47.076		Education and Human Resources	UW-Madison	11,559,564	1,596,853
47.076		Education and Human Resources	UW-Milwaukee	677,023	101,239
47.076		Education and Human Resources	UW-Eau Claire	129,687	0
47.076		Education and Human Resources (from UW-Madison)	UW-Eau Claire	21,095	0
47.076		Education and Human Resources	UW-La Crosse	74,043	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	38,904	0
47.076		Education and Human Resources	UW-Oshkosh	121,014	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	32,810	0
47.076		Education and Human Resources (from UW-Parkside)	UW-Oshkosh	16,451	0
47.076		Education and Human Resources	UW-Parkside	261,213	0
47.076		Education and Human Resources	UW-River Falls	11,103	0
47.076		Education and Human Resources	UW-Stout	103,838	10,914
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	3,824	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	20,898	0
47.076		Education and Human Resources	UW Colleges	66,463	0
Total Federal Program 47.076				13,137,930	1,709,006
47.078		Polar Programs	UW-Madison	12,802,989	1,570,646
47.078		Polar Programs	UW-Milwaukee	89,607	0
47.078		Polar Programs	UW-Oshkosh	101,619	0
Total Federal Program 47.078				12,994,215	1,570,646

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
47.079		International Science and Engineering (OISE)	UW-Madison	181,021	0
47.079		International Science and Engineering (OISE)	UW-Milwaukee	28,078	0
47.079		International Science and Engineering (OISE)	UW-Whitewater	39,607	0
Total Federal Program 47.079				248,706	0
47.080		Office of Cyberinfrastructure	UW-Madison	1,155,235	245,831
47.080		Office of Cyberinfrastructure	UW-Eau Claire	76,770	0
Total Federal Program 47.080				1,232,005	245,831
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	7,610,389	219,147
47.082		ARRA-Trans-NSF Recovery Act Research Support (from UW-Milwaukee)	UW-Madison	86,143	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Milwaukee	1,079,892	18,382
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Eau Claire	34,940	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-La Crosse	192,600	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Oshkosh	104,424	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	71,454	0
Total Federal Program 47.082				9,179,842	237,529
N/A	47.CCF-1148243	Career: Efficient Atomic Decompositions	UW-Madison	4,258	0
N/A	47.Deposit ID #12746	Emily Montgomery Postdoc Research Fellowship	UW-Madison	3,613	0
N/A	47.AGR dtd 09/01/2000	Enzyme Mediated Interestification Reactions of Triglycerids	UW-Madison	(3,993)	0
N/A	47.AGR dtd 06/15/2001	GOALI: Phase Stabilities of Rare Earth Metal Silicides and the Growth of Silicide Nanowires	UW-Madison	(2,398)	0
N/A	47.AGR dtd 07/15/2003	Innovation Networks for Collaborative Product Development in the Wisconsin Plastics Industry Cluster	UW-Madison	(1,157)	0
N/A	47.IOS-1050311	Intergovernmental Personnel Assignment Agreements	UW-Madison	27,469	0
N/A	47.0904863	Network Conflict Theory: Empirically-Based Models of Conflict Dynamics and Effective Intervention Strategies	UW-Madison	111,817	0
N/A	47.AGR dtd 08/01/2003	Nitrogen Loss and Carbon Use in a Large River Floodplain Ecosystem	UW-Madison	(31)	0
N/A	47.AGR dtd 05/15/2000	Nonlinear Viscoelasticity and Damage of Soft Tissue: Experimental and Constitutive Study of Ligament Vanderby, Ray Jr	UW-Madison	(3,718)	0
N/A	47.PO #334483	NRAO Jansky Fellowship: MAO	UW-Madison	1,727	0
N/A	47.AGR dtd 07/01/2001	Partially-Melted-Zone Cracking in Aluminum Welds	UW-Madison	(14,194)	0
N/A	47.AGR dtd 05/01/2004	RET Supplement: MRSEC: Nanostructured Materials and Interface	UW-Madison	(41,250)	0
N/A	47.AGR dtd 08/15/2003	SGER: Are High Carbon Fly Ashes (HCFAS) Effective Stabilizers for Soft Organic Soils: RET Supplement	UW-Madison	(3,350)	0
N/A	47.GSSP10-008	SOS Award Min-Young Lee	UW-Madison	3,000	0
N/A	47.AGR dtd 04/15/2002	Two Dimensional Leaky-Mode Vcsel Arrays: Active Photonic Lattices	UW-Madison	(1,183)	0
Subtotal Direct R&D Grants				106,177,384	9,912,376
R&D Subgrants:					
47.041		Engineering Grants (from Advanced Diamond Technologies, Inc.)	UW-Madison	11,242	0
47.041		Engineering Grants (from Iowa State University)	UW-Madison	414,254	0
47.041		Engineering Grants (from Advanced Chemical Systems)	UW-Milwaukee	9,528	0
47.041		Engineering Grants (from Marquette University)	UW-Milwaukee	33,321	0
47.041		Engineering Grants (from Nanoaffix Science LLC)	UW-Milwaukee	38,369	0
47.041		Engineering Grants (from University of Nevada-Reno)	UW-Green Bay	20,000	0
47.049	47.68D-1086210	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	268,617	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Madison	4,291	0
47.049	47.RF01063209	Mathematical and Physical Sciences (from Ohio State University Research Foundation)	UW-Madison	13,274	0
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	160,627	0
47.049	47.Y561943	Mathematical and Physical Sciences (from University of Arizona)	UW-Madison	1,817	0
47.049	47.09000769-UWM	Mathematical and Physical Sciences (from University of California - Davis)	UW-Madison	70,302	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
47.049	47.1000 G GB083; HE150	Mathematical and Physical Sciences (from University of California - Los Angeles)	UW-Madison	1,120,957	0
47.049	47.41752-4	Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	122,920	0
47.049	47.Z353402	Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	77,362	0
47.049		Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	103,765	0
47.049	47.2009-2010-005; 2010-2011-0060	Mathematical and Physical Sciences (from University of Puerto Rico-Mayaguez)	UW-Madison	(8,671)	0
47.049	47.431149	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	98,110	0
47.049		Mathematical and Physical Sciences (from Cal Tech)	UW-Oshkosh	52,811	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Stevens Point	4,911	0
47.050	47.SA 9-02	Geosciences (from Consortium for Ocean Leadership)	UW-Madison	39,472	0
47.050	47.80-11	Geosciences (from Incorporated Research Institutions for Seismology)	UW-Madison	16,796	0
47.050	47.S09-73161	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	268,142	0
47.050		Geosciences (from University of California - San Diego)	UW-Madison	9,538	0
47.050		Geosciences (from University of Massachusetts - Amherst)	UW-Madison	8,423	0
47.050	47.126657	Geosciences (from University of Southern California)	UW-Madison	20,337	0
47.050	47.11-041	Geosciences (from WestEd)	UW-Madison	3,531	0
47.060		Research Improvement in Minority Institutions (from Milwaukee School of Engineering)	UW-Madison	3,068	0
47.070	47.CIF-146; CIF-A-146	Computer and Information Science Engineering (from Computing Research Association)	UW-Madison	26,556	0
47.070		Computer and Information Science Engineering (from University of Maryland)	UW-Madison	15,137	0
47.070		Computer and Information Science Engineering (from University of Pennsylvania)	UW-Milwaukee	20,273	0
47.074		Biological Sciences (from City University of New York)	UW-Madison	40,953	5,644
47.074	47.55800-8947	Biological Sciences (from Cornell University)	UW-Madison	389,702	0
47.074	47.284	Biological Sciences (from Dartmouth College)	UW-Madison	216,814	0
47.074	47.JCVI-08-005; JCVI-09-002	Biological Sciences (from J. Craig Venter Institute)	UW-Madison	(2,643)	0
47.074	47.61-2641UW	Biological Sciences (from Michigan State University)	UW-Madison	2,109	0
47.074	47.2009-1301-01	Biological Sciences (from North Carolina State University)	UW-Madison	14,632	0
47.074		Biological Sciences (from Ohio State University)	UW-Madison	43,124	0
47.074	47.4185-UWM-NSF-5380	Biological Sciences (from Pennsylvania State University)	UW-Madison	127,014	0
47.074		Biological Sciences (from Texas A&M University Research Foundation)	UW-Madison	(365)	0
47.074	47.Y502718; Y553519	Biological Sciences (from University of Arizona)	UW-Madison	100,834	0
47.074	47.KK1160	Biological Sciences (from University of California - Santa Barbara)	UW-Madison	12,133	0
47.074	47.RR167-445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	160,761	0
47.074	47.RR272-210/4689618	Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	74,010	0
47.074		Biological Sciences (from University of Illinois - Urbana-Champaign)	UW-Madison	56,753	0
47.074	47.3000619035	Biological Sciences (from University of Michigan)	UW-Madison	2,762	0
47.074		Biological Sciences (from Washington State University)	UW-Stevens Point	72,513	0
47.075	47.06-637; 11-554	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	213,393	0
47.075	47.4064-UWM-NSF-8816	Social, Behavioral, and Economic Sciences (from Pennsylvania State University)	UW-Madison	50,925	0
47.075	47.Y553770	Social, Behavioral, and Economic Sciences (from University of Arizona)	UW-Madison	12,843	0
47.075	47.KK1026; KK1142	Social, Behavioral, and Economic Sciences (from University of California - Santa Barbara)	UW-Madison	2,245	0
47.076	47.REC-9803080	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	11,236	0
47.076		Education and Human Resources (from Kutztown University)	UW-Madison	(13,421)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science, Boston)	UW-Madison	84,549	0
47.076	47.4101-37969	Education and Human Resources (from Purdue University)	UW-Madison	4,727	0
47.076	47.2011.5-0003	Education and Human Resources (from RMC Research Corporation)	UW-Madison	208,063	0
47.076	47.55542A P3502 7802 211	Education and Human Resources (from San Diego State University)	UW-Madison	183,403	0
47.076		Education and Human Resources (from TERC)	UW-Madison	140,408	0
47.076		Education and Human Resources (from University Corporation for Atmospheric Research)	UW-Madison	114,217	0
47.076	47.2011-00006-01	Education and Human Resources (from University of Illinois - Urbana-Champaign)	UW-Madison	27,572	0
47.076	47.4873	Education and Human Resources (from University of Massachusetts - Dartmouth)	UW-Madison	17,112	0
47.076		Education and Human Resources (from Iowa State University)	UW-Milwaukee	10,264	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Green Bay	18,988	0
47.076		Education and Human Resources (from Cleveland State University)	UW-Platteville	11,821	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation - WISCAMP)	UW-Platteville	25,843	0
47.076		Education and Human Resources (from University of Minnesota)	UW-Stevens Point	(1,053)	0
47.078		Polar Programs (from Northern Illinois University)	UW-Milwaukee	8,269	0
47.079	47.GEE1-9112-TB- 10	International Science and Engineering (OISE) (from CRDF Global)	UW-Madison	8,664	0
47.079	47.740093-87A6	International Science and Engineering (OISE) (from University of New Mexico)	UW-Madison	5,789	0
47.079		International Science and Engineering (OISE) (from West Virginia University)	UW-Milwaukee	91,602	0
47.080		Office of Cyberinfrastructure (from University of Florida)	UW-Madison	34,063	0
47.080		Office of Cyberinfrastructure (from University of Illinois - Urbana-Champaign)	UW-Madison	16,695	0
47.080	47.5-54958	Office of Cyberinfrastructure (from University of North Carolina)	UW-Madison	48,969	0
47.080	47.123877	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	26,722	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Milwaukee	98,116	0
47.082	47.1724	ARRA-Trans-NSF Recovery Act Research Support (from BBN Technologies)	UW-Madison	76,134	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Santa Fe Institute)	UW-Madison	853	0
47.082	47.66569A	ARRA-Trans-NSF Recovery Act Research Support (from University of Miami)	UW-Madison	107	0
47.082	47.OR13425- 001.04	ARRA-Trans-NSF Recovery Act Research Support (from University of New Mexico)	UW-Madison	18,541	0
47.082	47.OR13425- 001.04	ARRA-Trans-NSF Recovery Act Research Support (from University of Tennessee)	UW-Madison	44,622	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Massachusetts Institute of Technology)	UW-Milwaukee	21,230	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Minnesota)	UW-Oshkosh	102,123	0
N/A	47.FIO 09/24/09	Bio-Link Next Generation Advanced Technical Education (ATE) for Biotechnology and Life Sciences (from City College of San Francisco)	UW-Madison	12,321	0
N/A	47.AGR dtd 10/27/2010; AGR dtd 6/27/08	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	14,667	0
N/A	47.RUB1-2985-SK- 10	Civilian Research and Development Foundation with Russia (from CRDF Global)	UW-Madison	2,360	0
N/A	47.AGR dtd 3/3/10	Development and Characterization of Bio-inert Ultrananocrystalline Diamond (UNCD) Films for Implantable Devices to Eliminate Blood Clotting (from Advanced Diamond Technologies, Inc.)	UW-Madison	(80)	0
N/A	47.EcoHealth 2012 Workshop	EcoHealth 2012 Workshop (from Eco Health Alliance)	UW-Madison	14,501	0
N/A	47.RG11-07	Improving Institutional (from Association for Institutional Research)	UW-Madison	38,441	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	47.9500009439; 1833F-EAGER	Instrumentation and Measurement for Global Environment for Network Innovations (GENI) (from BBN Technologies)	UW-Madison	312,431	44,390
N/A	47.MSN116046	Integration of Nanostructured Carbon Electrodes with Organosilicon Electrolytes (from Silatronix)	UW-Madison	(61)	0
N/A	47.2000770348	LHC Theory Postdoc Fellow: Chr (from Johns Hopkins University)	UW-Madison	26,636	0
N/A	47.41474	Low Voltage Ultrafast Traveling Wave Modulator (from Structured Materials Industries, Inc.)	UW-Madison	(1,367)	0
N/A	47.AGR dtd 12/13/2010	Manufacturing Low-Cost Metal (from V-Glass)	UW-Madison	4,179	0
N/A	47.T314A57	Participation in Chikyu Shakedown Activities for Biotechnology (from Joint Oceanographic Institutions)	UW-Madison	(500)	0
N/A	47.2011-2012-004	Partnership for Research and Education in Materials UPR Subaward 2012-2014 (from University of Puerto Rico - Mayaguez)	UW-Madison	379,428	0
N/A	47.MSN146486	Scale up flexible electronics (from Semerane)	UW-Madison	23,354	0
N/A	47.AGR dtd 7/1/10	Small Business Innovation Research KMLabs (from Kapetyn-Murnane Laboratories)	UW-Madison	7,679	0
N/A	47.AGR dtd 11/8/11	Small Business Innovation Research Phase II with NCD Tec (from NCD Technologies)	UW-Madison	71,795	0
N/A	47.20110327.1	Social Context and Functions (from University of North Carolina - Greensboro)	UW-Madison	2,336	0
N/A	47.Y502730	Supercritical Carbon Dioxide Compatible Additives: Design, Synthesis, and Application of an Environmentally Friendly Development Process to Next Generation Lithography (from University of Arizona)	UW-Madison	31,734	0
N/A	47.Subaward No: 1	TUES (from Milwaukee School of Engineering)	UW-Madison	11,784	0
N/A	47.AGR dtd 4/19/10	Using Nanoparticulate Oxide Coatings to Increase Cycle Life of Cathode Materials for Li-Ion Batteries (from Solrayo)	UW-Madison	5,464	0
Subtotal R&D Subgrants				7,042,922	50,034
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				113,220,306	9,962,410
U.S. SMALL BUSINESS ADMINISTRATION:					
59.007		7(j) Technical Assistance (from UW-Milwaukee)	UW-Parkside	806	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	3,409	0
TOTAL R&D FROM U.S. SMALL BUSINESS ADMINISTRATION				4,215	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.IPA, VA IPA	Intergovernmental Personnel Assignment Agreements	UW-Madison	328,075	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				328,075	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	71,655	0
66.039		National Clean Diesel Emissions Reduction Program	UW-Superior	32,240	0
66.469		Great Lakes Program	UW-Madison	163,401	0
66.469		Great Lakes Program	UW-Milwaukee	160,195	0
66.469		Great Lakes Program (from UW-Madison)	UW-Milwaukee	4,303	0
66.469		Great Lakes Program	UW-Green Bay	41,539	0
66.469		Great Lakes Program (from UW-Madison)	UW-Green Bay	15,661	0
66.469		Great Lakes Program	UW-Superior	233,650	22,741
Total Federal Program 66.469				618,749	22,741
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	120,868	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	495,768	136,738
66.509		Science to Achieve Results (STAR) Research Program (from UW-Extension)	UW-Madison	19,700	0
Total Federal Program 66.509				515,468	136,738

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
66.514		Science to Achieve Results (STAR) Fellowship Program	UW-Madison	3,808	0
66.515		Greater Research Opportunities (GRO) Research Program (from UW-Milwaukee)	UW-Madison	24,556	0
66.515		Greater Research Opportunities (GRO) Research Program	UW-Milwaukee	32,174	0
		Total Federal Program 66.515		56,730	0
66.708		Pollution Prevention Grants Program	UW-Madison	(2,325)	0
		Subtotal Direct R&D Grants		1,417,193	159,479
R&D Subgrants:					
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (from Lake Michigan Air Directors Consortium)	UW-Stevens Point	8,824	0
66.469		Great Lakes Program (from Nature Conservancy)	UW-Madison	118,118	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Madison	28,380	0
66.469		Great Lakes Program (from Great Lakes Observing System)	UW-Milwaukee	81,431	0
66.469		Great Lakes Program (from Michigan State University)	UW-Milwaukee	91,700	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	49,490	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	43,113	0
66.469		Great Lakes Program (from Northeast Midwest Institute)	UW-Superior	694,958	0
66.469		Great Lakes Program (from University of Minnesota- Duluth)	UW-Superior	26,584	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	43,488	0
66.500		Environmental Protection-Consolidated Research (from Colorado State University)	UW-Madison	(11,088)	0
66.509		Science To Achieve Results (STAR) Research Program (from University of California - Davis)	UW-Madison	(568)	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Southern California)	UW-Madison	807	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Washington)	UW-Madison	413,610	0
66.511		Office of Research and Development Consolidated Research / Training / Fellowships (from Texas Agricultural and Mechanical University)	UW-Madison	(1,009)	0
66.814		Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements (from University of Illinois - Chicago)	UW-Milwaukee	49,168	5,000
N/A	66.04-326	Midwest Technology Assistance Center for Small Public Water Systems (from University of Illinois - Chicago)	UW-Madison	(3,320)	0
N/A	66.P.O. 025799	Support for Monitoring and Process-Based Studies in Metaallicus (from Tetrattech, Inc.)	UW-Madison	(7,290)	0
		Subtotal R&D Subgrants		1,626,396	5,000
		TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY		3,043,589	164,479
U.S. NUCLEAR REGULATORY COMMISSION:					
77.006		U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	UW-Madison	(74)	0
N/A	77.NRC-04-09-136	Fuel Coolant Interactions and Other Beyond Design Basis	UW-Madison	100,621	0
N/A	77.NRC-38-09-944	Graduate Fellowship Program in Nuclear Engineering	UW-Madison	85,266	0
N/A	77.NRC-04-10-173	Research in Support of Very-High Temperature Reactor (VHTR) Safety Performance	UW-Madison	83,677	0
		TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION		269,490	0
U.S. DEPARTMENT OF ENERGY:					
81.036		Inventions and Innovations	UW-Madison	3,225	0
81.049		Office of Science Financial Assistance Program	UW-Madison	52,999,674	7,983,253
81.049		ARRA-Office of Science Financial Assistance Program	UW-Madison	1,829,855	334,196
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	716,774	7,920
		Total Federal Program 81.049		55,546,303	8,325,369

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
81.057		University Coal Research	UW-Madison	90,698	0
81.086		ARRA-Conservation Research and Development	UW-Madison	58,339	0
81.087		Renewable Energy Research and Development	UW-Madison	353,530	0
81.087		Renewable Energy Research and Development	UW-Milwaukee	244,654	15,986
81.087		ARRA-Renewable Energy Research and Development	UW-Milwaukee	17,208	14,381
Total Federal Program 81.087				<u>615,392</u>	<u>30,367</u>
81.112		Stewardship Science Grant Program	UW-Madison	121,672	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	833,844	0
81.119		State Energy Program Special Projects (from UW-Extension)	UW-Madison	9,916	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	382,549	0
N/A	81.978187	Block copolymer density multip	UW-Madison	(11,007)	0
N/A	81.FERC10-C-	Bulk Electric System	UW-Madison	33,013	0
N/A	81.AGR dtd 01/01/1990	Department of Energy-SSC Muon Subsystem	UW-Madison	(4,608)	0
N/A	81.AGR dtd 03/19/1993	Design Studies for Compact, Low-Mass, High-Rate Transition Radiation Detectors	UW-Madison	(1,343)	0
N/A	81.DE-FG02-02ER63363	Effects of Warming on the Structure and Function of a Boreal Black Spruce Forest	UW-Madison	(15,120)	0
N/A	81.602727	FNAL - Tien-Tien Support	UW-Madison	39,812	0
N/A	81.AGR dtd 06/30/00	Fusion Energy Sciences Graduate Fellowship	UW-Madison	70,313	0
N/A	81.AGR dtd 01/01/2002	High Field Superconductor Development and Understanding Lee, Peter J	UW-Madison	(17,000)	0
N/A	81.6F-01106	Modeling Support of Energy Recovery for a Hydrogen Hybrid Electric Vehicle Application	UW-Madison	200	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,594,423	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	1,112,480	81,272
N/A	81.RD	R&D from Bonneville Power Authority	UW-Madison	43,321	0
N/A	81.RD	R&D from DOE, Savannah River Operations Office	UW-Madison	151,865	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	2,145,727	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	574,074	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	29,133	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	13,180	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	52,764	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	5,774	0
N/A	81.RD	ARRA-R&D from Pacific Northwest National Laboratory	UW-Madison	1,182,517	846,464
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	1,175,436	0
N/A	81.120883	Molecular Theory-Model Project	UW-Parkside	31,101	0
Subtotal Direct R&D Grants				<u>65,867,993</u>	<u>9,283,472</u>
R&D Subgrants:					
81.043		Supplemental State Energy Conservation (from Strategic Polymer Sciences)	UW-Madison	108,732	0
81.049		Office of Science Financial Assistance Program (from Florida State University)	UW-Madison	(1,928)	0
81.049	81.10409-0233; BL-434325	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	71,295	0
81.049	81.5710001896	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	3,045	0
81.049	81.MTU 050516Z19	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	52,946	0
81.049	81.MPC 35UU-01	Office of Science Financial Assistance Program (from Northern Arizona University)	UW-Madison	46,485	0
81.049	81.PROJ0000170	Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	59,649	0
81.049		Office of Science Financial Assistance Program (from Texas Agricultural and Mechanical University)	UW-Madison	73,320	0
81.049	81.21269	Office of Science Financial Assistance Program (from University of Delaware)	UW-Madison	144,244	0
81.049	81.R-10-0031	Office of Science Financial Assistance Program (from University of Houston)	UW-Madison	111,127	0
81.049		Office of Science Financial Assistance Program (from University of Iowa)	UW-Madison	27,394	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
81.049	81.30013464	Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	94,656	0
81.049	81.25-0521.01	Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	71,732	0
81.049	81.234151X	Office of Science Financial Assistance Program (from University of Oregon)	UW-Madison	2,958	0
81.049		Office of Science Financial Assistance Program (from V-Glass)	UW-Madison	36,602	0
81.049		Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Milwaukee	38,082	0
81.049		Office of Science Financial Assistance Program (from Carnegie Mellon University)	UW-Milwaukee	138,489	0
81.079	81.3TB162; 3TC162; 3TK162	Regional Biomass Energy Program (from South Dakota State University)	UW-Madison	390,727	0
81.086		Conservation Research and Development (from General Motors Corporation)	UW-Madison	242,912	0
81.087	81.ORPC -F-005	Renewable Energy Research and Development (from Ocean Renewable Power Company)	UW-Madison	18,959	0
81.087	81.3TH160	Renewable Energy Research and Development (from South Dakota State University)	UW-Madison	(1,778)	0
81.087		Renewable Energy Research and Development (from Temple University)	UW-Madison	7,888	0
81.087		Renewable Energy Research and Development (from Texas Agricultural and Mechanical University)	UW-Madison	112,876	50,837
81.087	81.SUB110173	Renewable Energy Research and Development (from Wichita State University)	UW-Madison	2,919	0
81.087		Renewable Energy Research and Development (from Consortium for Research on Renewable Industrial Materials)	UW-Green Bay	(1,029)	0
81.087		Renewable Energy Research and Development (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	1,526	0
81.087		Renewable Energy Research and Development (from Marquette University)	UW-Stevens Point	374	0
81.089		Fossil Energy Research and Development (from University of Utah)	UW-Milwaukee	15,597	0
81.113		Defense Nuclear Nonproliferation Research (from Morgridge Institute for Research)	UW-Madison	103,367	0
81.122		Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Milwaukee	1,306	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Platteville	1,212	0
81.214		Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis (from Iowa State University)	UW-Platteville	22,360	0
N/A	81.DE-SC0007623	A Scalable Targeted Debugger (from Argo Navis Technologies, LLC)	UW-Madison	40,684	0
N/A	81.00088978	Ab Initio Enhanced Calphad Modeling, Actinide Rich (from Battelle Energy Alliance)	UW-Madison	152,666	13,523
N/A	81.00089090	Advanced Mesh-Enabled Monte Carlo Capability for Multi-Physics Reactor Analysis (from Battelle Energy Alliance)	UW-Madison	132,201	25,000
N/A	81.AGR dtd 9/28/11	Advanced Reactivity Controlled (from Wisconsin Engine Research Consultants)	UW-Madison	51,772	0
N/A	81.00092244	Advanced Test Reactor (ATR) National Scientific User Facility (NSUF) Post Irradiation Examination (PIE) Experiment (from Battelle Energy Alliance)	UW-Madison	2,336	0
N/A	81.00118099	Ag Transport Through Non-IRRAD (from Battelle Energy Alliance)	UW-Madison	84,775	0
N/A	81.88925	Assessment of Embrittlement of Very-High Temperature Reactor (VHTR) Structural Alloys in Impure Helium Environments (from Battelle Energy Alliance)	UW-Madison	203,625	0
N/A	81.79504	Biogeochemical Redox Transformation of Fe at Redox Interfaces (from Battelle Memorial Institute)	UW-Madison	119,706	0
N/A	81.00091644	Center for Materials Science of Nuclear Fuel (from Battelle Energy Alliance)	UW-Madison	285,681	0
N/A	81.00096165	Ceramics Post-Irradiation Examination Advanced Test Reactor (from Battelle Energy Alliance)	UW-Madison	9,186	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (CRESP) Winter 09-10 (from Vanderbilt University)	UW-Madison	555,611	143,969

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	81.3001982173; 81.3002318991	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	170,666	0
N/A	81.AGR dtd 02/25/99	Consulting Agreement (from Siemens Solar Industries)	UW-Madison	(1,200)	0
N/A	81.00102081	Corrosion in Supercritical Carbon Dioxide (from Battelle Energy Alliance)	UW-Madison	162,614	0
N/A	81.3001678748	Critical Experiments to Understand the Radiation Response of Materials for Fast Reactor Cladding and Duct Application (from University of Michigan)	UW-Madison	193,424	9,828
N/A	81.00118534	Critical Heat Flux Phenomena at High P/Low Mass Flux (from Battelle Energy Alliance)	UW-Madison	85,143	23,020
N/A	81.00120690	Development of Adv High Uranium Density Fuels for LWRs (from Battelle Energy Alliance)	UW-Madison	111,616	10,966
N/A	81.00116597	Diffusion of Silver in Silicon (from Battelle Energy Alliance)	UW-Madison	49,849	0
N/A	81.107188	Diffusion of Silver through SiC to Determine Mechanisms of Fuel Performance in Tristructural-Isotropic (TRISO) Fuel (from Battelle Energy Alliance)	UW-Madison	864	0
N/A	81.4140088 5- 23730	Draco Radiation Hydrodynamics Computer Code Development (from University of Rochester)	UW-Madison	87,112	0
N/A	81.IPA	Employee Leasing Agreement (from Battelle Energy Alliance)	UW-Madison	37,736	0
N/A	81.AGR dtd 08/01/2004	ERC in Power Electronic Systems-Subthrust #3 CSI: Integrated Pilot Current Sensor Technology (from Virginia Polytechnic Institute)	UW-Madison	(1,455)	0
N/A	81.00087467	Examination of Materials - Pilot Project (from Battelle Energy Alliance)	UW-Madison	223,488	0
N/A	81.133120	Experimental Investigation of Particulate Matter (from Battelle Memorial Institute)	UW-Madison	26,058	0
N/A	81.00089635	Experimental Studies of Next Generation Nuclear Power (NGNP) Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	261,448	140,111
N/A	81.239291-3668	Freeze-Casting as a Novel Manufacturing Process for Fast Reactor Fuels (from Drexel University)	UW-Madison	34,738	0
N/A	81.970	Freeze-Casting for Fast Reactor Fuels (from Dartmouth College)	UW-Madison	17,574	0
N/A	81.RQ11-319R08	Fuel Properties (from Ford Motor Company)	UW-Madison	71,664	0
N/A	81.139260	Genome-Enabled Studies of Photosynthetic Microorganisms for Bioenergy Applications (from Battelle Memorial Institute)	UW-Madison	138,418	0
N/A	81.00102864	Heat Transfer Salts for Nuclear Reactor Systems (from Battelle Energy Alliance)	UW-Madison	448,455	119,917
N/A	81.11-3272	High-Temp Salt-Cooled Reactor (from Massachusetts Institute of Technology)	UW-Madison	77,401	0
N/A	81.444-17-01A	ARRA-Integrated 2.5 Temperature Programmed Desorption Biomass Fast Pyrolysis Biorefinery (from Iowa State University)	UW-Madison	63,568	0
N/A	81.00090920	Improved Light Water Reactor (LWR) Cladding Performance by Electro-Phoretic Deposition (EPD) Surface Model (from Battelle Energy Alliance)	UW-Madison	105,278	0
N/A	81.00122607	INL Molten Salt (from Battelle Energy Alliance)	UW-Madison	49,707	0
N/A	81.00074713	Ion Beam Analysis (from Battelle Energy Alliance)	UW-Madison	15,230	0
N/A	81.00105072	Irradiation Creep of Graphite (from Battelle Energy Alliance)	UW-Madison	23,073	0
N/A	81.00088234	Liquid Salt Heat Exchanger Technology for Very-High Temperature Reactor (VHTR) - Based Applications (from Battelle Energy Alliance)	UW-Madison	194,102	0
N/A	81.OR-A11-0125- 001.01	Microstructure Evolution in Advanced Structural Materials Under Long-Term and Elevated Temperature Irradiation: A Combined Materials Modeling and Experimental Investigation (from University of Tennessee)	UW-Madison	96,776	0
N/A	81.00088881	Mitigating Fuel Cladding Chemical Interactions (FCCI) (from Battelle Energy Alliance)	UW-Madison	156,156	0
N/A	81.0008935	Modeling Fission Product Sorption in Graphite Structures (from Battelle Energy Alliance)	UW-Madison	223,107	0
N/A	81.00102364	Modeling Solute Thermokinetics in LiCl-KCl Molten Salt for Nuclear Waste Separation (from Battelle Energy Alliance)	UW-Madison	228,943	99,650
N/A	81.S011610-R	Neutronics Analysis & Assessment (from Princeton Plasma Physics Laboratory)	UW-Madison	34,454	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	81.MSN148853	Optimization-Based Production Scheduling for Complex Manufacturing Plants Delivered as a Service using High Performance Computing Architecture & Algorithms (from Optimal Solutions Inc.)	UW-Madison	15,531	0
N/A	81.00102267	Pulsed Magnetic Welding for Advanced Core and Cladding Steels (from Battelle Energy Alliance)	UW-Madison	196,938	149,233
N/A	81.00117942	Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	2,177	559
N/A	81.00121074	S-CO2 Advanced Energy Conversion (from Battelle Energy Alliance)	UW-Madison	38,980	13,728
N/A	81.00102092	Study of Interfacial Interactions Using Thin Film Surface Modification (from Battelle Energy Alliance)	UW-Madison	177,729	25,008
N/A	81.4000052266; 4000086941; 4000090363; 4000102821; 4000105297; 4000088977	Structural Materials Research (from UT-Battelle, LLC)	UW-Madison	533,315	0
N/A	81.00088775	Supercritical CO2 Systems (from Battelle Energy Alliance)	UW-Madison	245,246	0
N/A	81.00088757	Thermal Prop LiCl-KCl Molten Salt for Nuclear Waste (from Battelle Energy Alliance)	UW-Madison	194,940	0
N/A	81.4228-UWM-BINL-0975	Understanding the Irradiation Behavior of Zirconium Carbide (from Pennsylvania State University)	UW-Madison	174,435	0
N/A	81.120341	User Experience, Next Generation Nuclear Fuel Cycle Sim (from Battelle Energy Alliance)	UW-Madison	143,274	49,611
N/A	81.00121935	Zr Oxidation INL (from Battelle Energy Alliance)	UW-Madison	21,732	0
		Subtotal R&D Subgrants		<u>8,766,591</u>	<u>874,960</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY		<u>74,634,584</u>	<u>10,158,432</u>
U.S. DEPARTMENT OF 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	UW-Madison	928,930	0
84.017		International Research and Studies	UW-Madison	362,124	0
		Trio Cluster:			
84.044		TRIO-Talent Search	UW-Whitewater	84,763	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	128,048	0
		Total TRIO Cluster		<u>212,811</u>	<u>0</u>
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	28,898	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	146	0
		Total Federal Program 84.116		<u>29,044</u>	<u>0</u>
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	2,901,161	1,018,075
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	116,078	17,757
		Total Federal Program 84.133		<u>3,017,239</u>	<u>1,035,832</u>
84.195		Bilingual Education-Professional Development	UW-Madison	363,508	0
84.220		Centers for International Business Education	UW-Madison	212,424	13,000
84.305		Education Research, Development and Dissemination	UW-Madison	2,923,334	301,850
84.305		Education Research, Development and Dissemination	UW-Milwaukee	633,475	0
		Total Federal Program 84.305		<u>3,556,809</u>	<u>301,850</u>
84.324		Research in Special Education	UW-Madison	(3,728)	0
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	(16,598)	0
		Total Federal Program 84.324		<u>(20,326)</u>	<u>0</u>
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	69,573	0
84.335		Child Care Access Means Parents in School	UW-Madison	80,085	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	142,580	135,915
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	128,851	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Oshkosh	20,535	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	78,422	0
Total Federal Program 84.367				98,957	0
Subtotal Direct R&D Grants				9,182,609	1,486,597
R&D Subgrants:					
84.027		Special Education-Grants to States (from Madison Metropolitan School District)	UW-Madison	12,420	0
84.133	84.2008-04963-02-00	National Institute on Disability and Rehabilitation Research (from University of Illinois - Chicago)	UW-Madison	50,845	0
84.133		National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	71,294	0
84.133		National Institute on Disability and Rehabilitation Research (from Rehabilitation Institute Research Corporation)	UW-Milwaukee	41,191	0
84.229		Language Resource Centers (from University of Chicago)	UW-Madison	8,339	0
84.283		Comprehensive Centers (from Mid-Continent Research for Education and Learning)	UW-Madison	88,933	0
84.300		Native Hawaiian and Alaska Native Culture and Arts Development (from Vanderbilt University)	UW-Madison	366,921	0
84.305		Education Research, Development and Dissemination (from Harvard University)	UW-Madison	98,626	0
84.305		Education Research, Development and Dissemination (from Northwestern University)	UW-Madison	105,625	0
84.305		Education Research, Development and Dissemination (from University of Texas - Austin)	UW-Madison	190,858	0
84.305		Education Research, Development and Dissemination (from WestEd)	UW-Madison	130,688	0
84.305		Education Research, Development and Dissemination (from Milwaukee School of Engineering)	UW-Milwaukee	1,599	0
84.324		Research in Special Education (from Northeastern University)	UW-Madison	26,556	0
84.324		Research in Special Education (from University of Connecticut)	UW-Madison	36,159	0
84.324		Research in Special Education (from University of Kansas)	UW-Madison	161,413	0
84.324		Research in Special Education (from Vanderbilt University)	UW-Madison	499,015	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	76,172	0
84.336		Teacher Quality Partnership Grants (from Cooperative Educational Service Agency 5)	UW-Madison	29,848	0
84.368		Grants for Enhanced Assessment Instruments (from Council of Chief State School Officers)	UW-Madison	624	0
84.368		Grants for Enhanced Assessment Instruments (from Illinois State Board of Education)	UW-Madison	241,118	103,334
84.368	84.S368A090029	Grants for Enhanced Assessment Instruments (from Virginia Department of Education)	UW-Madison	932,884	783,879
84.396		ARRA-State Fiscal Stabilization Fund - Investing in Innovation Fund (from Boys and Girls Clubs of Greater Milwaukee)	UW-Madison	326,979	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from WESTAT)	UW-Madison	581,829	0
N/A	84.CHK #00535655	Evaluation of the CESA 11 Project (from Cooperative Educational Service Agency 11)	UW-Madison	8,455	0
N/A	84.6374-7-68	Evidence Reviews for Work (from Mathematical Policy Research, Inc.)	UW-Madison	30,762	0
N/A	84.AGR dtd 12/28/2010	External Evaluation of the Beaver Dam Unified School District Project Immersion Into Inquiry (from Beaver Dam Unified School District)	UW-Madison	26,262	0
N/A	84.AGR dtd 6/13/2011	ARRA-Integrated Evaluation of American Recovery Act Funding, Implementation and Outcomes (from Westat)	UW-Madison	10,167	0
N/A	84.MSN150114W 01	Southeast Asian Studies Summer Institute 2011 Foreign Language and Area Studies (from Northern Illinois University)	UW-Madison	4,988	0
N/A	84.Award Dated 5/23/12	Supplement to NYCDE Project (from New York City Department of Education)	UW-Madison	101,589	0
N/A	84.8854-S-005	ARRA-Technical Assistance for Teacher Incentive Grants (from Westat)	UW-Madison	543,253	43,867

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	84.AGR dtd 02/01/10	Healthcare Educational Attainment for Livelihood (H.E.A.L.) (from Gateway Technical College)	UW-Parkside	24,284	0
		Subtotal R&D Subgrants		<u>4,829,696</u>	<u>931,080</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION		<u>14,012,305</u>	<u>2,417,677</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	262,979	0
		TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		<u>262,979</u>	<u>0</u>
UNITED STATES INSTITUTE OF PEACE:					
91.001		Annual Grant Competition	UW-Madison	92,354	0
		TOTAL R&D FROM UNITED STATES INSTITUTE OF PEACE		<u>92,354</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.103		Food and Drug Administration Research	UW-Madison	241,124	53,919
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	527,408	0
93.113		Environmental Health	UW-Madison	3,080,469	0
93.113		Environmental Health	UW-Milwaukee	2,308,294	803,260
93.113		Environmental Health	UW-Whitewater	29,267	0
		Total Federal Program 93.113		<u>5,418,030</u>	<u>803,260</u>
93.121		Oral Diseases and Disorders Research	UW-Madison	63,641	0
93.134		Grants to Increase Organ Donations	UW-Madison	43,666	30,132
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	186,362	58,130
93.172		Human Genome Research	UW-Madison	2,076,429	116,508
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	9,276,079	387,632
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	260,976	0
		Total Federal Program 93.173		<u>9,537,055</u>	<u>387,632</u>
93.179		State Data Collection-Uniform Alcohol and Drug Abuse Data	UW-Madison	70,561	0
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,533,631	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,247,292	26,100
93.233		National Center on Sleep Disorders Research	UW-Madison	1,918,790	0
93.239		Policy Research and Evaluation Grants	UW-Madison	556,780	0
93.242		Mental Health Research Grants	UW-Madison	8,865,539	240,503
93.242		Mental Health Research Grants	UW-Milwaukee	1,759,115	414,806
		Total Federal Program 93.242		<u>10,624,654</u>	<u>655,309</u>
93.249		Public Health Training Centers Grant Program	UW-Madison	506,213	19,477
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians	UW-Madison	111,777	0
93.273		Alcohol Research Programs	UW-Madison	2,670,855	337,911
93.273		Alcohol Research Programs	UW-Milwaukee	28,856	0
		Total Federal Program 93.273		<u>2,699,711</u>	<u>337,911</u>
93.277		Career Development Awards	UW-Madison	168,371	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	1,679,838	267,642
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	792,785	0
		Total Federal Program 93.279		<u>2,472,623</u>	<u>267,642</u>
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	396,524	0
93.281		Mental Health Research Career/Scientist Development Awards	UW-Milwaukee	133,125	0
		Total Federal Program 93.281		<u>529,649</u>	<u>0</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	52,505	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	93,285	0
		Total Federal Program 93.282		<u>145,790</u>	<u>0</u>
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	539,416	9,735
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from UW-Milwaukee)	UW-Madison	11,246	0
		Total Federal Program 93.283		<u>550,662</u>	<u>9,735</u>
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	1,749,684	37,633
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	(146)	0
		Total Federal Program 93.286		<u>1,749,538</u>	<u>37,633</u>
93.307		Minority Health and Health Disparities Research	UW-Madison	1,853,884	100,115
93.307		Minority Health and Health Disparities Research (from UW-Madison)	UW-Milwaukee	163,819	0
		Total Federal Program 93.307		<u>2,017,703</u>	<u>100,115</u>
93.310		Trans-NIH Research Support	UW-Madison	1,508,868	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	344,709	0
93.351		Research Infrastructure Programs	UW-Madison	3,499,305	0
93.358		Advanced Nursing Education Traineeships	UW-Madison	30,573	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Madison	326,987	0
93.361		Nursing Research	UW-Madison	348,755	0
93.361		Nursing Research	UW-Milwaukee	636,881	56,846
		Total Federal Program 93.361		<u>985,636</u>	<u>56,846</u>
93.389		National Center for Research Resources	UW-Madison	22,073,939	1,693,093
93.389		National Center for Research Resources	UW-Milwaukee	(43)	0
		Total Federal Program 93.389		<u>22,073,896</u>	<u>1,693,093</u>
93.390		Academic Research Enhancement Award	UW-La Crosse	59,989	0
93.392		Cancer Construction	UW-Madison	382,593	0
93.393		Cancer Cause and Prevention Research	UW-Madison	11,163,902	159,351
93.394		Cancer Detection and Diagnosis Research	UW-Madison	2,755,839	357,256
93.394		Cancer Detection and Diagnosis Research	UW-Milwaukee	112,879	0
		Total Federal Program 93.394		<u>2,868,718</u>	<u>357,256</u>
93.395		Cancer Treatment Research	UW-Madison	6,024,564	179,190
93.395		Cancer Treatment Research	UW-Milwaukee	419,230	0
93.395		Cancer Treatment Research (from UW-Madison)	UW-Milwaukee	21,518	0
		Total Federal Program 93.395		<u>6,465,312</u>	<u>179,190</u>
93.396		Cancer Biology Research	UW-Madison	3,907,458	535,387
93.396		Cancer Biology Research	UW-Whitewater	87,482	0
		Total Federal Program 93.396		<u>3,994,940</u>	<u>535,387</u>
93.397		Cancer Centers Support Grants	UW-Madison	4,868,458	30,811
93.397		Cancer Centers Support Grants (from UW-Milwaukee)	UW-Madison	10,857	0
		Total Federal Program 93.397		<u>4,879,315</u>	<u>30,811</u>
93.398		Cancer Research Manpower	UW-Madison	996,874	0
93.399		Cancer Control	UW-Madison	5,048,372	1,416,875
93.403		ARRA-Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	UW-Madison	273,070	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	15,801,316	2,441,877
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Milwaukee	535,978	36,841
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Eau Claire	55,616	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Stout	28,469	0
		Total Federal Program 93.701		<u>16,421,379</u>	<u>2,478,718</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.708		ARRA-Head Start	UW-Oshkosh	46,935	0
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from UW-Stout)	UW-Madison	45,873	0
93.837		Cardiovascular Diseases Research	UW-Madison	12,554,665	423,487
93.837		Cardiovascular Diseases Research	UW-Milwaukee	199,797	5,854
		Total Federal Program 93.837		12,754,462	429,341
93.838		Lung Diseases Research	UW-Madison	8,063,369	563,319
93.839		Blood Diseases and Resources Research	UW-Madison	623,595	0
93.839		Blood Diseases and Resources Research	UW-La Crosse	9,673	0
		Total Federal Program 93.839		633,268	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	4,324,975	118,577
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	12,400,796	440,347
93.848		Digestive Diseases and Nutrition Research	UW-Madison	(14,841)	0
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	67,542	(6,329)
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	12,750,011	1,199,797
93.853		ARRA-Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	290,979	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	209,765	64,343
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from UW-Madison)	UW-Milwaukee	5,042	0
		Total Federal Program 93.853		13,255,797	1,264,140
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	16,157,516	1,221,027
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	670,605	53,612
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	62,978	0
		Total Federal Program 93.855		16,891,099	1,274,639
93.859		Biomedical Research and Research Training	UW-Madison	26,575,067	904,024
93.859		Biomedical Research and Research Training	UW-Milwaukee	720,279	6,118
93.859		Biomedical Research and Research Training	UW-Eau Claire	32,904	0
93.859		Biomedical Research and Research Training	UW-La Crosse	98,209	0
93.859		Biomedical Research and Research Training	UW-Parkside	72,368	0
		Total Federal Program 93.859		27,498,827	910,142
93.864		Population Research	UW-Milwaukee	271,517	133,253
93.865		Child Health and Human Development Extramural Research	UW-Madison	8,255,753	363,950
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	319,681	8,556
93.865		Child Health and Human Development Extramural Research	UW-Stevens Point	56,925	0
		Total Federal Program 93.865		8,632,359	372,506
93.866		Aging Research	UW-Madison	19,825,187	1,911,655
93.866		Aging Research	UW-Milwaukee	196,574	0
		Total Federal Program 93.866		20,021,761	1,911,655
93.867		Vision Research	UW-Madison	7,803,089	429,830
93.879		Medical Library Assistance	UW-Madison	1,278,977	4,990
93.879		Medical Library Assistance	UW-Milwaukee	345,088	0
		Total Federal Program 93.879		1,624,065	4,990
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	26,219	0
93.887		Health Care and Other Facilities	UW-Eau Claire	1,445	0
93.989		International Research and Research Training	UW-Madison	504,174	121,369
93.999		Test for Suppression Effects of Advanced Energy	UW-Madison	187,958	0
N/A	93.AGR dtd 09/30/2002	Area Poverty Research Center	UW-Madison	(579)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	93.AGR dtd 09/01/2002	Asthma Clinical Research Network (ACRN) Core	UW-Madison	(221)	0
N/A	93.AGR dtd 12/15/2001	B12 Biosynthesis & Anaerobic Metabolism in Salmonella	UW-Madison	(5,765)	0
N/A	93.N01-WH-4-2132	Clinical Center for the Clinical Trial and Observational Study of the Women's Health Initiative	UW-Madison	(738)	0
N/A	93.AGR dtd 04/01/1999	Conjunctival Mast Cells in Allergic Eye Disease Barney, Neal P, Graziano, Frank M	UW-Madison	(791)	0
N/A	93.AGR dtd 04/01/2001	Control of Actomysin by Microtubules	UW-Madison	(73,974)	0
N/A	93.AGR dtd 04/01/2000	Cytoskeletal Interactions of Dystrophin	UW-Madison	(24,620)	0
N/A	93.03T03004206D	Development and Evaluation of an E-Health Database	UW-Madison	(90)	0
N/A	93.HHSN26320080 0026C	Development and Maintenance of an Aged Non-Human Primate Tissue Bank	UW-Madison	75,461	0
N/A	93.HHSN26620040 0088C	Development of the Immune Monitoring Reagents and MHC Typing Technologies for Non-Human Primates	UW-Madison	35,785	35,800
N/A	93.AGR dtd 12/01/1998	Dynamic Analyses of Single Motherhood	UW-Madison	(380)	0
N/A	93.AGR dtd 05/01/2001	Eastern Cooperative Oncology Group - Wisconsin Studies	UW-Madison	(28)	0
N/A	93.AGR dtd 09/01/2000	Electrode Design for Cardiac Tachyarrhythmia RF Ablation	UW-Madison	(244)	0
N/A	93.HHSN26020060 0003C	Fundus Photograph Reading Center to Support a Multi-Center, Randomized Trial of Lutein, Zeaxanthin, and Omega-3 LCPUFAS in Age-Related Macular Edema	UW-Madison	711,175	0
N/A	93.AGR dtd 06/15/2000	Health Conditions of Elderly Puerto Ricans	UW-Madison	(2,806)	0
N/A	93.AGR dtd 07/15/2002	High-Resolution Dynamic Contrast-Enhanced MR Angiography	UW-Madison	(690)	0
N/A	93.HHSN27220090 0052C	Inner City Asthma Consortium	UW-Madison	11,467,208	9,560,588
N/A	93.AGR dtd 02/01/2001	MHC Typing of Macaques Used in Aids Research	UW-Madison	(2,766)	0
N/A	93.HHSN26320080 0025C	Management of the Primate Aging Database	UW-Madison	81,386	0
N/A	93.AGR dtd 07/01/2000	Nanoscale Topographic Control of Cell Behavior (K08 Proposal for George A. Abrams)	UW-Madison	(19)	0
N/A	93.HHSN27520110 0014C; HHSN2752005033 96C	National Children's Study	UW-Madison	3,444,146	1,941,672
N/A	93.AGR dtd 01/01/2004	National Institute of Child Health and Human Development Study of Early Child Care -- Phase II	UW-Madison	(530)	0
N/A	93.HHSN27220110 0013C	Non-human Primate Major Histocompatibility Complex Gene Discovery and Typing Technology Development	UW-Madison	1,146,017	375,659
N/A	93.N01-CN-35153- 6	Phase I and Phase 2 Clinical Trials of Cancer Chemo Preventative Agents	UW-Madison	919,459	91,497
N/A	93.AGR dtd 07/01/2003	Population Research Center Print Library	UW-Madison	(531)	0
N/A	93.HHSN26820100 0010C	Production Assistance for Cellular Therapies Program	UW-Madison	2,192,945	15,998
N/A	93.AGR dtd 09/30/2000	Research, Analysis, Demonstration, and Survey Taskorder Contract - Medicare Research and Demonstrations	UW-Madison	(74)	0
N/A	93.AGR dtd 03/01/2002	Research Program on the Basis of Neural Hearing Core A	UW-Madison	(3,635)	0
N/A	93.AGR dtd 12/01/2003	University of Wisconsin-Madison General Clinical Research Center GCRC Core	UW-Madison	(50)	0
N/A	93.DAMD17-03-1- 0050	Xenoantigens as Tumor Antigens for the Development of Prostate Cancer Vaccines	UW-Madison	(10,876)	0
N/A	93.AGR dtd 06/01/2002	X-Ray Studies of Sugar-Modifying Enzymes	UW-Madison	(28)	0
Subtotal Direct R&D Grants				281,306,734	29,800,023
R&D Subgrants:					
93.110		Maternal and Child Health Federal Consolidated Programs (from Brandeis University)	UW-Madison	10,315	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Texas Health Science Center)	UW-Madison	101,987	0
93.113		Environmental Health (from Baylor College of Medicine)	UW-Madison	71,910	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.113		Environmental Health (from University of California - Irvine)	UW-Madison	6,565	0
93.113		Environmental Health (from University of California - San Diego)	UW-Madison	975	0
93.113		Environmental Health (from University of South Alabama)	UW-Madison	37,327	0
93.113		Environmental Health (from University of Washington)	UW-Madison	165,595	0
93.143		National Institute of Environmental Health Sciences Superfund Hazardous Substances-Basic Research and Education (from Oregon State University)	UW-Madison	42,845	0
93.172		Human Genome Research (from Medical College of Wisconsin)	UW-Madison	949,495	0
93.172		Human Genome Research (from University of California - Davis)	UW-Madison	50,849	0
93.173	93.09-0281	Research Related to Deafness and Communication Disorders (from Brigham Young University)	UW-Madison	91,464	0
93.173		Research Related to Deafness and Communication Disorders (from Medical College of Wisconsin)	UW-Madison	18,658	0
93.173		Research Related to Deafness and Communication Disorders (from Spectrocon International, Inc.)	UW-Madison	(2,448)	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from University of Illinois - Urbana-Champaign)	UW-Madison	(7,406)	0
93.173	93.1000542167	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	128,451	0
93.173		Research Related to Deafness and Communication Disorders (from University of Pittsburgh)	UW-Madison	47,678	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas - Dallas)	UW-Madison	32,024	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Case Western Reserve University)	UW-Madison	67,578	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Fund)	UW-Madison	34,527	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Minneapolis Medical Research Foundation)	UW-Madison	1,294	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Society of Hospital Medicine)	UW-Madison	45,575	0
93.233		National Center on Sleep Disorders Research (from University of Chicago)	UW-Madison	25,633	0
93.242		Mental Health Research Grants (from Boston University)	UW-Madison	(1,373)	0
93.242	93.SA378-0824-6157	Mental Health Research Grants (from Illinois Institute of Technology)	UW-Madison	7,874	0
93.242	93.3999	Mental Health Research Grants (from University of Chicago)	UW-Madison	104,444	0
93.242		Mental Health Research Grants (from University of Connecticut)	UW-Madison	56,133	0
93.242	93.A000285205	Mental Health Research Grants (from University of Minnesota)	UW-Madison	(1,277)	0
93.242		Mental Health Research Grants (from University of North Carolina - Chapel Hill)	UW-Madison	98,143	0
93.242	93.10002325-02	Mental Health Research Grants (from University of Utah)	UW-Madison	71,406	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	26,592	0
93.242		Mental Health Research Grants (from Physiogenix)	UW-Milwaukee	29,480	0
93.242		Mental Health Research Grants (from University of California)	UW-Milwaukee	16,597	0
93.242		Mental Health Research Grants (from University of Texas Health Science Center - San Antonio)	UW-Milwaukee	3,691	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Fayette Companies)	UW-Madison	2,372	0
93.262		Occupational Safety and Health Program (from Virginia Polytechnic Institute)	UW-Madison	(8,932)	0
93.262		Occupational Safety and Health Program (from University of California - San Francisco)	UW-Milwaukee	56,826	0
93.262		Occupational Safety and Health Program (from University of Illinois - Chicago)	UW-Milwaukee	19,480	0
93.262		Occupational Safety and Health Program (from University of Pittsburgh)	UW-Milwaukee	56,648	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.262		Occupational Safety and Health Program (from University of Utah)	UW-Milwaukee	79,393	0
93.262		Occupational Safety and Health Program (from Regents of the University of Minnesota)	UW-Stout	13,713	0
93.273		Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	(7,881)	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	19,839	0
93.279		Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	99,177	0
93.279		Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	34,650	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	32,268	0
93.279		Drug Abuse and Addiction Research Programs (from University of Missouri-Columbia)	UW-Madison	(2,714)	0
93.279		Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	28,807	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	195,100	0
93.279		Drug Abuse and Addiction Research Programs (from University of Michigan)	UW-Milwaukee	29,640	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	278,468	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	217,615	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Health Research, Inc.)	UW-Madison	100,830	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (Rensselaer Polytechnic Institute)	UW-Madison	(14,035)	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Houston)	UW-Madison	87,285	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	186,320	0
93.307		Minority Health and Health Disparities Research (from University of the Virgin Islands)	UW-Milwaukee	67,121	0
93.310		TRANS-NIH Research Support (from University of California - Santa Barbara)	UW-Madison	236,898	0
93.361	93.148952	Nursing Research (from Duke University)	UW-Madison	(1,142)	0
93.389		National Center for Research Resources (from University of Miami)	UW-Madison	9,120	0
93.389		National Center for Research Resources (from Marquette University)	UW-Milwaukee	2,119	0
93.389		National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	328,326	18,500
93.389		National Center for Research Resources (from University of California-San Diego)	UW-Milwaukee	48,127	0
93.393		Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	1,236	0
93.393		Cancer Cause and Prevention Research (from Duke University)	UW-Madison	11,296	0
93.393		Cancer Cause and Prevention Research (from Fox Chase Cancer Research Center)	UW-Madison	141,967	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	12,766	0
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	221,436	53,234
93.393		Cancer Cause and Prevention Research (from Mayo Clinic)	UW-Madison	113,572	0
93.393		Cancer Cause and Prevention Research (from Ohio State University)	UW-Madison	131,067	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	68,643	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	11,790	0
93.393		Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	507,930	0
93.393		Cancer Cause and Prevention Research (from Vanderbilt University)	UW-Madison	(20)	0
93.394		Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	51,788	0
93.394		Cancer Detection and Diagnosis Research (from Medical University of Illinois - Urbana-Champaign)	UW-Madison	304,891	0
93.394		Cancer Detection and Diagnosis Research (from Medical University of South Carolina)	UW-Madison	22,860	0
93.395		Cancer Treatment Research (from Boston Medical Center)	UW-Madison	12,030	0
93.395		Cancer Treatment Research (from Duke University)	UW-Madison	5,541	0
93.395		Cancer Treatment Research (from Frontier Science and Technology Research)	UW-Madison	29,666	0
93.395		Cancer Treatment Research (from Gynecologic Oncology Group)	UW-Madison	262,604	141,181
93.395		Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	28,299	0
93.395		Cancer Treatment Research (from Ohio State University)	UW-Madison	40,138	0
93.395		Cancer Treatment Research (from University of Kentucky)	UW-Madison	45,719	0
93.395		Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	108,572	0
93.395		Cancer Treatment Research (from University of Maryland - Baltimore County)	UW-Madison	101,657	0
93.395		Cancer Treatment Research (from University of Massachusetts)	UW-Madison	129,569	0
93.396		Cancer Biology Research (from University of Rochester)	UW-Madison	41,871	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	77,213	0
93.396		Cancer Biology Research (from Purdue University)	UW-Eau Claire	903	0
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Madison	46,884	0
93.397		Cancer Centers Support Grants (from Rapid City Regional Hospital)	UW-Madison	53,868	0
93.397		Cancer Centers Support Grants (from University of Vermont)	UW-Madison	45,222	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	41,527	0
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Milwaukee	34,553	0
93.399		Cancer Control (from National Surgical Adjuvant Breast and Bowel Project)	UW-Madison	45,144	0
93.399		Cancer Control (from Northwestern University)	UW-Madison	233	0
93.399		Cancer Control (from Rapid City Regional Hospital)	UW-Madison	3,876	0
93.399		Cancer Control (from Southwest Oncology Group)	UW-Madison	167	0
93.414		ARRA-State Primary Care Offices (from Johns Hopkins University)	UW-Madison	6,400	0
93.520		Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work (from Wood County Health Department)	UW-Madison	15,011	0
93.701	93.09-0020	ARRA-Trans-NIH Recovery Act Research Support (from Children's Mercy Hospitals and Clinics)	UW-Madison	4,401	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Duke University)	UW-Madison	152,408	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Frontier Science and Technology Research)	UW-Madison	6,243	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Georgia Health Sciences University)	UW-Madison	(3,458)	0
93.701	93.IUPUI48229	ARRA-Trans-NIH Recovery Act Research Support (from Indiana University)	UW-Madison	(10,389)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from John Wayne Cancer Institute)	UW-Madison	426	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Medical College of Wisconsin)	UW-Madison	1,241	0
93.701	93.0256-6451-4609	ARRA-Trans-NIH Recovery Act Research Support (from Mount Sinai School of Medicine)	UW-Madison	4,915	0
93.701	93.19378	ARRA-Trans-NIH Recovery Act Research Support (from National Childhood Cancer Foundation)	UW-Madison	(128)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Pennsylvania State University)	UW-Madison	42,456	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.701	93.2R01EY013610-04A1	ARRA-Trans-NIH Recovery Act Research Support (from Texas Tech University)	UW-Madison	5,022	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Triple Ring Technologies)	UW-Madison	43,412	0
93.701	93.Y553625	ARRA-Trans-NIH Recovery Act Research Support (from University of Arizona)	UW-Madison	36,360	0
93.701	93.09-002537-01	ARRA-Trans-NIH Recovery Act Research Support (from University of California - Davis)	UW-Madison	500,487	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California - San Diego)	UW-Madison	11,454	0
93.701	93.2009-06752.01	ARRA-Trans-NIH Recovery Act Research Support (from University of Illinois - Urbana-Champaign)	UW-Madison	157,286	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Missouri - Columbia)	UW-Madison	227,930	15,132
93.701	93.5-30751	ARRA-Trans-NIH Recovery Act Research Support (from University of North Carolina)	UW-Madison	123,181	0
93.701	93.0002547	ARRA-Trans-NIH Recovery Act Research Support (from University of Pittsburgh)	UW-Madison	234,239	0
93.701	93.10-003	ARRA-Trans-NIH Recovery Act Research Support (from University of Texas Medical Branch)	UW-Madison	17,258	0
93.701	93.PD300523-SC101136	ARRA-Trans-NIH Recovery Act Research Support (from Virginia Commonwealth University)	UW-Madison	34,102	0
93.701	93.WFUH	ARRA-Trans-NIH Recovery Act Research Support (from Wake Forest University)	UW-Madison	9,309	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Cleveland Clinic)	UW-Milwaukee	15,000	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Harvard Medical School)	UW-Milwaukee	23,085	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Marquette University)	UW-Milwaukee	50,745	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Medical College of Wisconsin)	UW-Milwaukee	33,681	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California - Los Angeles)	UW-Milwaukee	30,687	0
93.712		ARRA-Immunization (from Brigham and Women's Hospital)	UW-Madison	35,759	0
93.712		ARRA-Immunization (from University of Chicago)	UW-Madison	17,820	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Hektoen Institute)	UW-Madison	44,377	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Stanford University)	UW-Madison	274,980	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from University of Oklahoma Health Sciences)	UW-Madison	173,460	0
93.727		ARRA-Health Information Technology - Beacon Communities (from Geisinger Health Systems)	UW-Madison	361,598	0
93.728		ARRA-Strategic Health IT Advanced Research Projects (SHARP) (from Harvard University)	UW-Madison	52,074	0
93.822		Health Careers Opportunity Program (from University of Texas Health Sciences)	UW-Madison	95,801	0
93.837		Cardiovascular Diseases Research (from Burnham Institute)	UW-Madison	53,432	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	771,721	0
93.837		Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	8,328	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	135,534	0
93.837		Cardiovascular Diseases Research (from University of California)	UW-Madison	78,907	0
93.837		Cardiovascular Diseases Research (from University of Hawaii)	UW-Madison	6,237	0
93.837		Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	48,637	0
93.837		Cardiovascular Diseases Research (from University of Minnesota)	UW-Madison	98,609	0
93.837		Cardiovascular Diseases Research (from University of Rochester)	UW-Madison	110,592	0
93.837		Cardiovascular Diseases Research (from University of Washington)	UW-Madison	48,641	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.837		Cardiovascular Diseases Research (from Vanderbilt University)	UW-Madison	27,521	0
93.838	93.101062; 105886	Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	187,871	0
93.838		Lung Diseases Research (from Northwestern University)	UW-Madison	24,977	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	130,805	0
93.838		Lung Diseases Research (from Stanford University)	UW-Madison	97,849	0
93.838		Lung Diseases Research (from University of California - San Diego)	UW-Madison	22,016	0
93.838	93.WU-08-233	Lung Diseases Research (from Washington University)	UW-Madison	34,097	0
93.839		Blood Diseases and Resources Research (from Blood Center of Wisconsin)	UW-Madison	70,256	0
93.839		Blood Diseases and Resources Research (from Duke University)	UW-Madison	(1,042)	0
93.839		Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	10,896	0
93.839		Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	(229)	0
93.839		Blood Diseases and Resources Research (from New England and Research Institutes)	UW-Madison	2,854	0
93.839		Blood Diseases and Resources Research (from Syslogic)	UW-Madison	30,149	0
93.839		Blood Diseases and Resources Research (from University of Colorado at Denver Health)	UW-Madison	174,537	0
93.839		Blood Diseases and Resources Research (from University of Michigan)	UW-Madison	5,027	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Toledo)	UW-Madison	28,924	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital of Pittsburgh)	UW-Madison	83,146	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Emory University)	UW-Madison	806	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	290,511	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University Chicago)	UW-Madison	48,026	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Mayo Clinic)	UW-Madison	34,394	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	13,619	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Proportional Technologies, Inc.)	UW-Madison	(4,631)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California - San Diego)	UW-Madison	191,663	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Minnesota)	UW-Madison	(16,394)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburg)	UW-Madison	76,736	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University)	UW-Madison	52,472	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wayne State University)	UW-Madison	2,637	0
93.849		Kidney Diseases, Urology and Hematology Research (from Mayo Foundation)	UW-Madison	(1,910)	0
93.849		Kidney Diseases, Urology and Hematology Research (from Research Foundation of SUNY)	UW-Madison	(6,015)	0
93.849		Kidney Diseases, Urology and Hematology Research (from Rhode Island Hospital)	UW-Madison	1,290	0
93.849		Kidney Diseases, Urology and Hematology Research (from Wayne State University)	UW-Madison	(1,975)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Cedars-Sinai Medical Center)	UW-Madison	327,626	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Columbia University)	UW-Madison	967	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic)	UW-Madison	69	0
93.853	93.18406370-3222-B	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	38,280	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.853	93.265889	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Alabama - Birmingham)	UW-Madison	11,048	0
93.853	93.4168	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of North Carolina - Chapel Hill)	UW-Madison	(44,675)	0
93.853	93.WU-02-118	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	(6,752)	0
93.853	93.A07593 (M-10-10575); A07223 (M06A00402)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	6,354	0
93.855	93.1U19A1070202-01; U19A1070202	Allergy, Immunology and Transplantation Research (from Brown University)	UW-Madison	(727)	0
93.855	93.1090210-226374	Allergy, Immunology and Transplantation Research (from Carnegie Mellon University)	UW-Madison	111,192	0
93.855	93.3031468	Allergy, Immunology and Transplantation Research (from Center for HIV/AIDS Vaccine Immunology)	UW-Madison	11,363	0
93.855		Allergy, Immunology and Transplantation Research (from Emory University)	UW-Madison	57,516	0
93.855	93.IN-4685530	Allergy, Immunology and Transplantation Research (from Indiana University)	UW-Madison	1,068,489	0
93.855	93.PO 2000483328, R0IAI067371	Allergy, Immunology and Transplantation Research (from Johns Hopkins University)	UW-Madison	2,260	0
93.855		Allergy, Immunology and Transplantation Research (from Mayo Clinic)	UW-Madison	79,951	0
93.855		Allergy, Immunology and Transplantation Research (from Medical College of Wisconsin)	UW-Madison	57,898	0
93.855	93.0255-1212/13-4609	Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	75,522	0
93.855	93.06-0400	Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	347,769	0
93.855	93.60014083	Allergy, Immunology and Transplantation Research (from Northwestern University)	UW-Madison	20,633	0
93.855	93.AVGT10096	Allergy, Immunology and Transplantation Research (from Oregon Health and Science University)	UW-Madison	435,949	0
93.855	93.5-22942/76; U01AI074564	Allergy, Immunology and Transplantation Research (from Scripps Research Institute)	UW-Madison	167,427	0
93.855		Allergy, Immunology and Transplantation Research (from Social and Scientific Systems, Inc.)	UW-Madison	56,096	0
93.855		Allergy, Immunology and Transplantation Research (from TFX Biosciences)	UW-Madison	(33,298)	0
93.855	93.2009-2161	Allergy, Immunology and Transplantation Research (from University of California - Irvine)	UW-Madison	116,267	0
93.855	93.26020/5-30866	Allergy, Immunology and Transplantation Research (from University of Chicago)	UW-Madison	431,655	0
93.855		Allergy, Immunology and Transplantation Research (from University of Colorado - Denver)	UW-Madison	5,301	0
93.855		Allergy, Immunology and Transplantation Research (from University of Minnesota)	UW-Madison	53,587	0
93.855	93.548694; 550995	Allergy, Immunology and Transplantation Research (from University of Pennsylvania)	UW-Madison	33,724	0
93.855		Allergy, Immunology and Transplantation Research (from University of Texas Medical Branch)	UW-Madison	108,416	0
93.856		Microbiology and Infectious Diseases Research (from Mayo Foundation)	UW-Madison	(127)	0
93.856	93.HHSN26620070 0010C	Microbiology and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	(2,896)	0
93.856		Microbiology and Infectious Diseases Research (from University of California - Irvine)	UW-Madison	(13,896)	0
93.856		Microbiology and Infectious Diseases Research (from University of California - San Francisco)	UW-Madison	(5,175)	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	175,719	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	3,293	0
93.859		Biomedical Research and Research Training (from Duke University)	UW-Madison	41,437	0
93.859	93.RA042-G1	Biomedical Research and Research Training (from Georgia Institute of Technology)	UW-Madison	71,538	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	46,461	0
93.859		Biomedical Research and Research Training (from Lucigen)	UW-Madison	5,372	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Madison	102,520	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	1,005,710	52,967
93.859	93.236753, T0707130039; 229104, T0704190024	Biomedical Research and Research Training (from University of Alabama - Birmingham)	UW-Madison	46,625	0
93.859	93.1440GKB872	Biomedical Research and Research Training (from University of California - Los Angeles)	UW-Madison	33,367	0
93.859	93.3826SC; 4983SC	Biomedical Research and Research Training (from University of California - San Francisco)	UW-Madison	33,278	0
93.859	93.2005-06342- 010A4546	Biomedical Research and Research Training (from University of Chicago)	UW-Madison	49,830	0
93.859	93.FY2009-061	Biomedical Research and Research Training (from University of Kansas)	UW-Madison	390,443	0
93.859	93.10013981	Biomedical Research and Research Training (from University of Utah)	UW-Madison	223,910	0
93.859	93.WSU09051	Biomedical Research and Research Training (from Wayne State University)	UW-Madison	27,207	0
93.859		Biomedical Research and Research Training (from Yale University)	UW-Madison	17,185	0
93.859		Biomedical Research and Research Training (from Indiana University)	UW-Milwaukee	130,137	0
93.864		Population Research (from Case Western Reserve University)	UW-Madison	4,323	0
93.864		Population Research (from Northwestern University)	UW-Madison	280,501	0
93.865	93.107823	Child Health and Human Development Extramural Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	23,708	0
93.865	93.R21 HD060309	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	(260)	0
93.865		Child Health and Human Development Extramural Research (from Michigan Public Health Institute)	UW-Madison	13,947	0
93.865		Child Health and Human Development Extramural Research (from Michigan Technological University)	UW-Madison	17,104	0
93.865		Child Health and Human Development Extramural Research (from Monell Chemical Senses Center)	UW-Madison	2,423	0
93.865	93.60014003	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	248,510	0
93.865	93.09-059	Child Health and Human Development Extramural Research (from University of Alabama)	UW-Madison	23,262	0
93.865		Child Health and Human Development Extramural Research (from University of California - Irvine)	UW-Madison	14,703	0
93.865	93.43205-B	Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	66,409	0
93.865	93.30008286	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	184,035	0
93.865	93.5-51101	Child Health and Human Development Extramural Research (from University of North Carolina - Chapel Hill)	UW-Madison	353,594	0
93.865		Child Health and Human Development Extramural Research (from University of Texas - Austin)	UW-Madison	23,744	0
93.865	93.104536- G0028487	Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	44,008	0
93.865		Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	27,832	0
93.865		Child Health and Human Development Extramural Research (from Trustees of Boston University)	UW-Milwaukee	8,921	0
93.866		Aging Research (from Dartmouth College)	UW-Madison	(2,453)	0
93.866	93.5022746	Aging Research (from Harvard University)	UW-Madison	48,254	0
93.866		Aging Research (from Hektoen Institute)	UW-Madison	141,725	0
93.866		Aging Research (from University of Alberta)	UW-Madison	298,513	0
93.866	93.1558 G MA405	Aging Research (from University of California - Los Angeles)	UW-Madison	69,008	0
93.866		Aging Research (from University of California - San Diego)	UW-Madison	97,923	0
93.866		Aging Research (from University of Maryland)	UW-Madison	132,035	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
93.866		Aging Research (from University of Texas Medical Branch)	UW-Madison	25,639	0
93.866	93.65595	Aging Research (from University of Washington)	UW-Madison	5,963	0
93.866		Aging Research (from Harvard Medical School)	UW-Milwaukee	147,210	0
93.866		Aging Research (from Johns Hopkins University)	UW-Milwaukee	46,350	0
93.867		Vision Research (from JAEB Center for Health Research)	UW-Madison	116,253	0
93.867		Vision Research (from Johns Hopkins University)	UW-Madison	305,961	0
93.867		Vision Research (from University of California - Davis)	UW-Madison	47,717	0
93.867		Vision Research (from University of North Carolina)	UW-Madison	114,716	0
93.867	93.CATT	Vision Research (from University of Pennsylvania)	UW-Madison	62,064	0
93.867	93.H48175;	Vision Research (from University of Southern California)	UW-Madison	192,526	0
93.867		Vision Research (from Washington University)	UW-Madison	106,453	0
93.926		Healthy Start Initiative (from Great Lakes Inter-tribal Council, Inc.)	UW-Madison	79,446	0
93.969	93.AGR dtd 11-8-07	PPHF-2012 Geriatric Education Centers (from Marquette University)	UW-Madison	84,603	0
93.969		PPHF-2012 Geriatric Education Centers (from University of Minnesota)	UW-Eau Claire	9,998	0
N/A	93.AGR dtd 1/30/08	A Microfluidic System for High-Throughput Virus Culture and Characterization (from Bellbrook Labs, LLC)	UW-Madison	(3,114)	0
N/A	93.ABTC9606	A Phase 2 Pharmacodynamic Trial of Ro4929097 for Patients with Recurrent/Progressive Glioblastoma (from Johns Hopkins University)	UW-Madison	53	0
N/A	93.4514	ARRA-A Phase 3, Multi-Center, Randomized, Double-Blind, Placebo-Controlled Study to Assess Efficacy, Immunogenicity and Safety of NicVAX as an Aid to Smoking Cessation (from Nabi Biopharmaceuticals)	UW-Madison	(7,206)	0
N/A	93.0402	A Phase III Randomized, Multi-Center Trial Comparing Sirolimus/Tacrolimus with Tacrolimus/Methotrexate As Gvhd Prophylaxis After Hla-Matched, Related Peripheral Blood Stem Cell Transplantation (from National Marrow Donor Program)	UW-Madison	3,756	0
N/A	93.576677	A Systems Biology Approach to Infectious Disease (from University of Washington)	UW-Madison	707,434	0
N/A	93.WFUHS 33000	Accordion Eye Study (from Wake Forest University)	UW-Madison	27,434	0
N/A	93.N01-HC-95178	Action to Control Cardiovascular Risk in Diabetes: Accord Study (from Wake Forest University)	UW-Madison	420,548	0
N/A	93.SA378-0824-6157 Mod 1 & 2	Adherence and Empowerment: Service Participation and Meaningful Outcomes (from Illinois Institute of Technology)	UW-Madison	32,133	0
N/A	93.40144	Adherence Intervention for Incarcerated Persons Living with HIV (from Group Health Cooperative HMO)	UW-Madison	(2,107)	0
N/A	93.9920110048	ARRA-Advancing Clinical Decision Support (from Rand Corporation)	UW-Madison	16,022	0
N/A	93.HHS-N-260-2005-00007-C	Age-Related Eye Disease Study (from Emmes Corporation)	UW-Madison	127,427	0
N/A	93.SITE CODE 126	American Oncology of Surgeons Oncology Group (from Duke University)	UW-Madison	35,712	0
N/A	93.VIDA DCC	Asthmanet - Vida, Dcc (from Pennsylvania State University)	UW-Madison	13,871	0
N/A	93.03-17949	Atrial Fibrillatoin Follow-Up Investigation of Rhythm Management (from Axio Research)	UW-Madison	104	0
N/A	93.5-66791	Biology of Long Term Mechanical Circulatory Support Hlq77096: SCCOR Bleeding (from Columbia University)	UW-Madison	8,265	0
N/A	93.8855.03-S01	Biomarker Validation Study with AARP (from Westat)	UW-Madison	160,661	0
N/A	93.AGR dtd 06/20/06	Bmtctn0401 Phase 111 Rituxan/Beam with Autologous Hsct for Persistent Or Relapsed Chemotherapy Sensitive Diffuse Large B-Cell Non-Hodgkin's Lymphoma (from National Marrow Donor Program)	UW-Madison	6,133	0
N/A	93.94091NBS23	Cabig Ctms Work Space - Reporting/Sharing (from Booz Allen Hamilton Inc.)	UW-Madison	(2,883)	0
N/A	93.HHSN26620070 0010C	Centers for Research On Influenza Pathogenesis (from Mount Sinai School of Medicine)	UW-Madison	473,010	0
N/A	93.AGR dtd 5/1/08; AGR dtd 10/19/09; AGR dtd 3/16/11	Characterization of Niks Express Cell Lines (from Stratatech)	UW-Madison	353,551	0
N/A	93.960299 - RSUB	Children's Oncology Group (from Children's Hospital of Philadelphia)	UW-Madison	2,074	0
N/A	93.021141; MSN153116	Children's Oncology Group (from National Childhood Cancer Foundation)	UW-Madison	35,436	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospitals and Clinics)	UW-Madison	1,416	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	93.BMT CTN 0702	Clinical Rider for Ctn0702: Trial of Single Auto Transplant W/W/O Consolidation Therapy Vs Tandem Auto Transplant with Lenalidomide Maintenance for Patient with Multiple Myeloma (from National Marrow Donor Program)	UW-Madison	25,021	0
N/A	93.0502 CALGB 100103	Clinical Study Protocol Rider #0502 (from National Marrow Donor Program)	UW-Madison	2,004	0
N/A	93.ARRA 10ST1084	ARRA-Clinical Trials: Facilitating Access to Early Phase Drug Development Trials for the NCI'S Community Cancer Center Program Pilot Sites (from Science Applications International Corp)	UW-Madison	155,287	0
N/A	93.CASG 209	Clinical Trials for Antiviral Therapies: Bk Virus Casg 209 (from University of Alabama - Birmingham)	UW-Madison	(28,811)	0
N/A	93.AGR dtd 06/15/1991	Collaborative Hospital Transfusion Study (from Center for Blood Research, Inc.)	UW-Madison	(52)	0
N/A	93.AGR dtd 11/2/06	Collaborative Islet Transplant Registry (from Emmes Corporation)	UW-Madison	374	0
N/A	93.AGR dtd 7/7/11	Community Capacity and Youth in Transition Project (from The Management Group)	UW-Madison	29,231	0
N/A	93.AGR dtd 02/15/2001	Comprehensive Cancer Center (from Mayo Clinic)	UW-Madison	557	0
N/A	93.AGR dtd 8/16/11	Creating Healthy Workplaces (from Minneapolis Medical Research Foundation)	UW-Madison	27,294	0
N/A	93.MSN151147	Diabetic Retinopathy Clinical Research Trials Protocol M (from Jaeb Center for Health Research)	UW-Madison	13,531	0
N/A	93.ECOG-05-02	E4402: Randomized Phase III Trial Comparing Two Different Rituximab Dosing Regimens for Patients with Low Tumor Burden Indolent Non-Hodgkin's Lymphoma (from Frontier Science and Technology Research)	UW-Madison	501	0
N/A	93.ACRIN STUDY 6664	Economic Substudy of the National Ct Colonography Trial (from American College of Radiology)	UW-Madison	(1,698)	0
N/A	93.AGR dtd 7/25/11	Effect of the Use of Universal Glove and Gowning On Healthcare Associated Infection Rates and Antibiotic Resistant Bacteria (from Yale New Haven Health System)	UW-Madison	53,346	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications - Data Coordinating Center (from George Washington University)	UW-Madison	99,111	0
N/A	93.5-56016 (previously 5-35036)	Episense Audiometry Reading Center (from University of North Carolina - Chapel Hill)	UW-Madison	77,133	0
N/A	93.AGR dtd 6/17/11	Evaluation Services for the Annual Biomedical Research Conference for Minority Students (from American Society for Microbiology)	UW-Madison	21,574	0
N/A	93.AGR dtd 8/1/11; MSN132574	G-Protein Coupled Receptor Subaward - Markley & Phillips (from Lucigen)	UW-Madison	75,880	0
N/A	93.MSN123454	Genetic Control of Candida Albicans Biofilm Formation (from Carnegie Mellon University)	UW-Madison	(2,004)	0
N/A	93.639202	Genome Dynamics: Evolution, Organization and Function (from Jackson Laboratory)	UW-Madison	4,381	0
N/A	93.117161	HF-Action for Heart Failure and A Controlled Trial Investigating Outcomes of Exercise Training (from Duke University)	UW-Madison	4,939	0
N/A	93.Site 0011 RING STUDY	High Dose Transfusions for the Treatment of Infection in Neutropenia (the Ring Study) (from New England Research Institutes)	UW-Madison	11,134	0
N/A	93.AGR dtd 7/8/11; 8/3/10	Honoring our Children and Families (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	20,722	0
N/A	93.AGR dtd 07/01/2004	Hormones and Stress in Adolescents (from University of Pittsburgh)	UW-Madison	(2,053)	0
N/A	93.0258-3573-4609	Identification of Mutator Mutations in the Influenza Virus Pb1 Polymerase Protein (from Mount Sinai School of Medicine)	UW-Madison	160,302	0
N/A	93.AGR dtd 07/01/2004	Illinois Family Study: Child Well-Being (from Northwestern University)	UW-Madison	(25)	0
N/A	93.3171SC; 3376SC; 3674SC	Immune Tolerance Network (from University of California - San Francisco)	UW-Madison	4,788	0
N/A	93.HHSN26820100 0050c (17a)	Impact of Dose Saving Protocol (from Radiological Society of North America Re)	UW-Madison	28,088	0
N/A	93.K-30204-115 504200	Inborn Errors of Metabolism Collaborative: Defining the Natural History of Inborn Errors of Metabolism (from Michigan Public Health Institute)	UW-Madison	36,136	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	93.IN-4685530-UW	Indiana PPG Core C - Pathology Core (from Indiana University)	UW-Madison	139,856	0
N/A	93.AGR dtd 02/08/06	Influenza Pandemic Preparedness in Asia (from Saint Jude Children's Hospital)	UW-Madison	423	0
N/A	93.22102	Integrated Islet Distribution Program (from City of Hope National Medical Center)	UW-Madison	207,431	0
N/A	93.5-23039; 5-23093	Investigations Targeting Symptomatic Relief to Botulinum Neurotoxin A Intoxication (from Scripps Research Institute)	UW-Madison	72,110	0
N/A	93.1028-305	Local Learning Collaborative Program (from Synergy Enterprises)	UW-Madison	19,715	0
N/A	93.E6801 & 494322	Midwest Aids Training & Education Center (from University of Illinois - Chicago)	UW-Madison	(132)	0
N/A	93.AGR dtd 9/30/09	Mobile Fetal Magnetocardiography (from Shared Medical Technology)	UW-Madison	7,615	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (from University of Washington)	UW-Madison	176,700	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	10	0
N/A	93.U01AI074564, 5-24339	Novel Chemical Immunological Approaches to Influenza Therapy (from Scripps Research Institute)	UW-Madison	362,002	0
N/A	93.0255-1352-4609	Observational Study of Alloimmunity in Cardiac Transplant Recipients (from Mount Sinai School of Medicine)	UW-Madison	(4,958)	0
N/A	93.AGR dtd 7/19/11	Older Adult Fall Prevention Program (from Greater Wisconsin Agency On Aging Resources)	UW-Madison	18,032	0
N/A	93.AGR dtd 9/2/10	Peonies (from Metastar)	UW-Madison	165	0
N/A	93.WS281593-40	Phase I Pharmacodynamic Trial of Sequential Sunitinib with Bevacizumab in Patients with Renal Cell Carcinoma and Other Advanced Solid Malignancies (from Pfizer, Inc.)	UW-Madison	2,586	0
N/A	93.MCR-0021-P2C; MCR-0079-P2C	Phase II Consortium: Early Therapeutics Development with Phase II Emphasis (from Mayo Clinic)	UW-Madison	96,501	0
N/A	93.ACRIN 6688	Phase II Trial of Flt in Invasive Breast Cancer (from American College of Radiology)	UW-Madison	22,656	0
N/A	93.AGR dtd 2/15/11	Plant-Made Nanobodies for Botulism Treatment (from Planet Biotechnology)	UW-Madison	62,298	0
N/A	93.1028-304	Primary Care Integration (from Synergy Enterprises)	UW-Madison	50,598	0
N/A	93.AGR dtd 3/21/12	Project Can (Continuous Access Network) (from Arapahoe House)	UW-Madison	3,937	0
N/A	93.RTOG 0801	Radiation Therapy Oncology Group (from Radiation Therapy Oncology Group)	UW-Madison	53,391	0
N/A	93.400388	Regional Actions of General Anesthetics in Inhibitory Hippocampal Networks (from McLean Hospital Corporation)	UW-Madison	108,897	0
N/A	93.HHSA29020100 0006I	Research Consortia for Comparative Effectiveness Studies in Cancer, Cardiovascular Disease, Diabetes/Esrd, and Mental Health (from Brigham and Women's Hospital)	UW-Madison	15,416	0
N/A	93.102970	Scleroderma: Cyclophosphamide or Transplantation Trial (from Duke University)	UW-Madison	6,000	0
N/A	93.AGR dtd 2/24/12	Small Business Innovation Research Bonts Vaccine Efficacy (from Iterative Therapeutics Inc.)	UW-Madison	43,741	0
N/A	93.AGR dtd 08/01/05	Small Business Innovation Research Clinical Evaluation of Stratagraft Skin Tissue (from Stratatech)	UW-Madison	10,290	0
N/A	93.AGR dtd 7/16/08	Small Business Innovation Research - Hartig (from Spectrocon International, LLC)	UW-Madison	12,658	0
N/A	93.AGR dtd 07/16/07	Small Business Innovation Research Internet Delivery of Animated Rehabilitation Exercises (from Visual Health Information)	UW-Madison	(4,994)	0
N/A	93.AGR dtd 4/8/11	Small Business Innovation Research - Keller (from Lucigen)	UW-Madison	24,395	0
N/A	93.2R44HL106994-02A1	Small Business Innovation Research - Wakai (from Tristan Technologies)	UW-Madison	48,439	0
N/A	93.5-20422	Small Molecule Therapeutics for Botulinum Neurotoxin A (from Scripps Research Institute)	UW-Madison	18	0
N/A	93.AGR dtd 08/12/04	Split Projects for Pedig Trial (from Jaeb Center for Health Research)	UW-Madison	8,981	0
N/A	93.AGR dtd 09/28/10 &	Stemina Research Agreement (from Stemina Biomarker Discovery)	UW-Madison	194,831	0
N/A	93.AGR dtd 11/30/09	Strategic Prevention Framework State Incentive Grant (Spf-Sig Indianhead) Evaluation (from Indianhead Community Action Agency)	UW-Madison	198,235	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
N/A	93.RX 4265-072-UOW-M; RX 4265-081-UOW-M	Stroke Disparities Program (from Georgetown University)	UW-Madison	56,990	0
N/A	93.5-24268	Structure Driven Analysis of Ebola Virus Receptor Binding Site (from Scripps Research Institute)	UW-Madison	116,689	0
N/A	93.144NN31	Subunit Vaccines for Botulism (from Medical College of Wisconsin)	UW-Madison	403	0
N/A	93.AGR dtd 12/16/10	Supplement to Beeson Career Development Award in Aging Research (from American Federation for Aging Research)	UW-Madison	41,435	0
N/A	93.0000297529	Targeted Genomic Analysis of Coagulation Pathways in Acute Lung Injury (from University of California - San Francisco)	UW-Madison	3,421	0
N/A	93.1028-399; HHSS2832007000 711	Technical & Assistance Support Services for Quality Improvement and Financing Programs (from Synergy Enterprises)	UW-Madison	743	0
N/A	93.636F4655394	The Coronary Screening for Kidney Transplantation (Cost) Study Feasibility Survey (from University of Minnesota)	UW-Madison	(19)	0
N/A	93.5-21467; 5-23961; 5-24292	The Role of ADCC in Antibody Protection Against Mucosal HIV Challenge (from Scripps Research Institute)	UW-Madison	448,788	0
N/A	93.AGR dtd 7/8/10	The Role of Glutaminase 2, A Novel P53 Target Gene in Metabolism, in Liver Cancer (from University of Medicine & Dentistry of New Jersey)	UW-Madison	(5,367)	0
N/A	93.01696 TOPCAT	Treatment of Preserved Cardiac Function Heart Failure with an Aldosterone Antagonist (from New England Research Institutes)	UW-Madison	16,265	0
N/A	93.12-D19	Treatment Options for Type 2 Diabetes in Adolescents and Youth (from George Washington University)	UW-Madison	3,013	0
N/A	93.9007722-WISC	Utility of the Ahrq Workflow Assessment Toolkit (from Oregon Health and Science University)	UW-Madison	12,547	0
N/A	93.208000	Vectorbase (from University of Notre Dame)	UW-Madison	346,064	0
N/A	93.AGR dtd 3/28/07	Wisconsin Association of Homes and Services for the Aging/Wisconsin Health Care Association Quality Improvement Project (from Wisconsin Association of Homes and Services for the Aging)	UW-Madison	(177)	0
N/A	93.CEGS YR4	Wisconsin Center of Excellence in Genomics Science (from Medical College of Wisconsin)	UW-Madison	7,177	0
N/A	93.AGR dtd 8/19/11	Wisconsin Clinical Resource Center (from Wisconsin Association of Homes and Services for the Aging)	UW-Madison	167,450	0
N/A	93.9007718-WISC	Workflow Assessment for Health It Toolkit Evaluation (from Oregon Health and Science University)	UW-Madison	15,682	0
N/A	93.AGR dtd 4/11/11	NIH Toolbox for Neurological and Behavioral Function (from Rehabilitation Institute of Chicago)	UW-Milwaukee	20,948	0
N/A	93.208141-039	A Double-Blind, Randomized, Controlled Phase III Study (from St. Louis University)	UW-La Crosse	28	0
N/A	93.12SR013	CDC Hippert (from County of La Crosse)	UW-La Crosse	2,924	0
		Subtotal R&D Subgrants		28,912,452	281,014
		TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		310,219,186	30,081,037
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.005		Learn and Serve America-Higher Education (from UW-Extension)	UW-Parkside	15,174	0
94.005		Learn and Serve America-Higher Education (from UW-Extension)	UW-Superior	21,311	7,712
		Total Federal Program 94.005		36,485	7,712
		R&D Subgrants:			
94.005		Learn and Serve America-Higher Education (from University of Minnesota - Duluth)	UW-Superior	5,000	0
N/A	94.01-106390	Measuring and Explaining Civic Inequality Using Current Population Survey (CPS) Data (from Harvard University)	UW-Madison	21,793	0
		Subtotal R&D Subgrants		26,793	0
		TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		63,278	7,712

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT PROGRAMS (R&D) CLUSTER</i>					
SOCIAL SECURITY ADMINISTRATION					
96.007		Social Security-Research and Demonstration	UW-Madison	1,592,015	533,273
		R&D Subgrants:			
96.007		Social Security-Research and Demonstration (from University of Michigan)	UW-Madison	1,867	0
		Subtotal R&D Subgrants		<u>1,867</u>	<u>0</u>
		TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION		<u>1,593,882</u>	<u>533,273</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:					
		R&D Subgrants:			
97.056		Port Security Grant Program (from Minnesota Department of Public Safety)	UW-Superior	55,602	0
97.061		Centers for Homeland Security (from Texas A&M University Research Foundation)	UW-Madison	27,067	0
97.061		Centers for Homeland Security (from University of Maryland)	UW-Madison	10,890	0
97.061		Centers for Homeland Security (from University of Minnesota)	UW-Madison	195,683	0
97.061		Centers for Homeland Security (from University of Southern California)	UW-Madison	159,491	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY		<u>448,733</u>	<u>0</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	3,580,823	3,207,925
98.007		Food for Peace Development Assistance Program (DAP)	UW-Madison	83,598	51,638
98.012		USAID Development Partnerships for University Cooperation and Development	UW-Madison	133,757	127,680
N/A	98.386-A-00-08- 00097-00	India Partnership for Innovation and Knowledge in Agriculture (PIKA)	UW-Madison	(2,574)	0
		Subtotal Direct R&D Grants		<u>3,795,604</u>	<u>3,387,243</u>
		R&D Subgrants:			
98.001		USAID Foreign Assistance for Programs Overseas (from Texas Agricultural and Mechanical University)	UW-Madison	45,241	0
N/A	98.EPP-A-00-06- 0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	172,380	0
N/A	98.09-002945-34	Semillas de Esperanza (from University of California - Davis)	UW-Madison	132,205	30,337
N/A	98.09-002945-08	Sustainable Production in Central America (from University of California - Davis)	UW-Madison	224	0
		Subtotal R&D Subgrants		<u>350,050</u>	<u>30,337</u>
		TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		<u>4,145,654</u>	<u>3,417,580</u>
TOTAL RESEARCH AND DEVELOPMENT PROGRAMS CLUSTER				\$ 611,657,510	\$ 66,411,522

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 1,901,648	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,599,526	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,494	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	445,509	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	387,770	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	417,646	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	463,349	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	364,344	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	332,159	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	622,499	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	503,755	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	182,500	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	575,919	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	471,879	0
Total Federal Program 84.007				9,021,997	0
84.033		Federal Work-Study Program	UW-Madison	2,798,243	0
84.033		Federal Work-Study Program	UW-Milwaukee	841,646	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,068,602	0
84.033		Federal Work-Study Program	UW-Green Bay	277,884	0
84.033		Federal Work-Study Program	UW-La Crosse	405,614	0
84.033		Federal Work-Study Program	UW-Oshkosh	602,542	0
84.033		Federal Work-Study Program	UW-Parkside	114,981	0
84.033		Federal Work-Study Program	UW-Platteville	521,256	0
84.033		Federal Work-Study Program	UW-River Falls	463,848	0
84.033		Federal Work-Study Program	UW-Stevens Point	811,830	0
84.033		Federal Work-Study Program	UW-Stout	765,459	0
84.033		Federal Work-Study Program	UW-Superior	211,589	0
84.033		Federal Work-Study Program	UW-Whitewater	453,415	0
84.033		Federal Work-Study Program	UW Colleges	370,371	0
Total Federal Program 84.033				9,707,280	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	63,125,688	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	17,520,271	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	15,349,855	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	4,190,431	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	5,876,498	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	6,567,255	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	2,575,809	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	7,038,475	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	5,953,954	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	16,638,467	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	11,436,074	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,690,564	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	10,387,216	0
Total Federal Program 84.038				168,350,557	0
84.063		Federal Pell Grant Program	UW-Madison	18,741,767	0
84.063		Federal Pell Grant Program	UW-Milwaukee	35,198,414	0
84.063		Federal Pell Grant Program	UW-Eau Claire	10,963,631	0
84.063		Federal Pell Grant Program	UW-Green Bay	8,395,924	0
84.063		Federal Pell Grant Program	UW-La Crosse	7,833,915	0
84.063		Federal Pell Grant Program	UW-Oshkosh	13,316,070	0
84.063		Federal Pell Grant Program	UW-Parkside	8,336,570	0
84.063		Federal Pell Grant Program	UW-Platteville	9,189,241	0
84.063		Federal Pell Grant Program	UW-River Falls	8,032,115	0
84.063		Federal Pell Grant Program	UW-Stevens Point	12,433,689	0
84.063		Federal Pell Grant Program	UW-Stout	9,502,266	0
84.063		Federal Pell Grant Program	UW-Superior	4,625,728	0
84.063		Federal Pell Grant Program	UW-Whitewater	12,005,162	0
84.063		Federal Pell Grant Program	UW Colleges	19,673,286	0
Total Federal Program 84.063				178,247,778	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Madison	182,090,820	0
84.268		Federal Direct Student Loans	UW-Milwaukee	163,181,858	0
84.268		Federal Direct Student Loans	UW-Eau Claire	43,748,990	0
84.268		Federal Direct Student Loans	UW-Green Bay	28,538,603	0
84.268		Federal Direct Student Loans	UW-La Crosse	47,133,125	0
84.268		Federal Direct Student Loans	UW-Oshkosh	57,184,551	0
84.268		Federal Direct Student Loans	UW-Parkside	22,385,626	0
84.268		Federal Direct Student Loans	UW-Platteville	35,967,008	0
84.268		Federal Direct Student Loans	UW-River Falls	32,199,536	0
84.268		Federal Direct Student Loans	UW-Stevens Point	46,350,510	0
84.268		Federal Direct Student Loans	UW-Stout	45,366,486	0
84.268		Federal Direct Student Loans	UW-Superior	14,682,408	0
84.268		Federal Direct Student Loans	UW-Whitewater	63,531,217	0
84.268		Federal Direct Student Loans	UW Colleges	33,574,661	0
Total Federal Program 84.268				815,935,399	0
84.375		Academic Competitiveness Grants	UW-Madison	(1,252)	0
84.375		Academic Competitiveness Grants	UW-Milwaukee	1,742	0
Total Federal Program 84.375				490	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Eau Claire	1,500	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stout	1,444	0
Total Federal Program 84.376				2,944	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	61,000	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	32,000	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	34,000	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	8,000	0
Total Federal Program 84.379				135,000	0
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance	UW-Madison	4,691	0
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	234,581	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	204,123	0
N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	27,795	0
N/A	84.SFA	Administrative Cost Allowance	UW-La Crosse	107,343	0
N/A	84.SFA	Administrative Cost Allowance	UW-Oshkosh	123,362	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	43,710	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	127,934	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	75,360	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	188,994	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	141,867	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	47,435	0
N/A	84.SFA	Administrative Cost Allowance	UW-Whitewater	185,055	0
N/A	84.SFA	Administrative Cost Allowance	UW Colleges	68,204	0
Total Administrative Cost Allowance				1,580,454	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				1,182,981,899	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	287,535	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,512,230	0
Total Federal Program 93.264				1,799,765	0
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UW-Madison	4,626,631	0
93.364		Nursing Student Loans	UW-Madison	1,553,812	0
93.364		Nursing Student Loans	UW-Milwaukee	1,618,683	0
93.364		Nursing Student Loans	UW-Oshkosh	2,617,422	0
Total Federal Program 93.364				5,789,917	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Madison	93,377	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Milwaukee	237,087	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	10,686	0
Total Federal Program 93.925				341,150	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				12,557,463	0
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				\$ 1,195,539,362	\$ 0
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 12,919,760,346	\$ 2,045,465,427

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2012. For purposes of the schedule, federal programs have been classified into three types: 1) individual federal programs and other clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the research and development programs (R&D) cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the student financial assistance (SFA) cluster.

Direct federal awards and subgrants are presented for each federal agency by the Catalog of Federal Domestic Assistance (CFDA) number when available in the grant agreements or determinable based on a grant's source and purpose. For grants that did not clearly state a CFDA number, the schedule includes the grant, or a total for several grants, with a CFDA number of N/A for not available. An "other identifying number," when available, is required to be shown if the CFDA number is not available.

Because the schedule presents only a selected portion of the activities of the State, it is not intended to and does not present the financial position or results of operations of the State.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the Wisconsin state agencies' and UW System's accounting and inventory records and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open until July 31 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the federal government or other subgrantor organizations.

OMB Circular A-133 requires the Schedule of Expenditures of Federal Awards, to the extent practical, to include the amount provided to subrecipients under each federal program. To the extent practical, the amount provided to subrecipients was determined for the federal programs at the state agencies and UW System.

To eliminate double-counting of "subgrants" between state agencies, the schedule includes expenditures reported by the state agency that received the funds directly from the federal government and does not include expenditures recorded by the "subrecipient agency." However, for subgrants between UW campuses, the schedule includes expenditures reported by the UW campus that received the subgranted funds and does not include expenditures reported by the subgranting campus.

C. State Agencies Included

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program that was audited during the FY 2011-12 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Board of Commissioners of Public Lands (Public Lands)
3. Board on Aging and Long-Term Care (BOALTC)
4. Child Abuse and Neglect Prevention Board (CANPB)
- 5. Department of Administration (DOA)**
6. Department of Agriculture, Trade and Consumer Protection (DATCP)
- 7. Department of Children and Families (DCF)**
8. Department of Corrections (DOC)

- 9. Department of Health Services (DHS)**
- 10. Department of Justice (DOJ)
- 11. Department of Military Affairs (DMA)
- 12. Department of Natural Resources (DNR)
- 13. Department of Public Instruction (DPI)**
- 14. Department of Safety and Professional Services (DSPS)
- 15. Department of Tourism (Tourism)
- 16. Department of Transportation (DOT)**
- 17. Department of Veterans Affairs (DVA)
- 18. Department of Workforce Development (DWD)**
- 19. Educational Communications Board (ECB)
- 20. Government Accountability Board (GAB)
- 21. Higher Educational Aids Board (HEAB)
- 22. Office of the Commissioner of Insurance (OCI)
- 23. Public Service Commission (PSC)
- 24. University of Wisconsin (UW) System**
- 25. Wisconsin Historical Society (WHS)
- 26. Wisconsin Technical College System (WTCS)**

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System, and we audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant.

Federal awards administered by the Wisconsin Housing and Economic Development Authority, the Wisconsin Court System, and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this audit. These entities indicated that single audits are performed by other auditors if required.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table on the following page, in FY 2011-12 the State of Wisconsin administered federal financial assistance of \$12,919,760,346 consisting of \$11,465,248,288 in cash assistance, \$1,238,060,150 in noncash assistance, and \$216,451,908 in outstanding loan balances. As defined by OMB Circular A-133, all federal programs with expenditures exceeding the threshold of \$30.0 million are labeled type A programs. Each type A program that is considered to be low-risk is audited as a major program at least once every three years. The type A programs that are considered to be high-risk are audited as major programs each year. The federal programs below \$30.0 million are labeled as type B programs. For each low-risk type A program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to either one-half of the total number of type B programs assessed as being high-risk or the number of type A programs assessed as being low-risk.

Federal Financial Assistance
FY 2011-12

CFDA Number	Federal Program	Amount
Cash Assistance		\$11,465,248,288
Noncash Assistance:		
10.551	Supplemental Nutrition Assistance Program (SNAP) (Notes 3 and 19)	1,160,306,342
10.555/ 10.559/ 10.569/ 10.582	Food Commodities (Note 4)	29,027,816
39.003	Donation of Federal Surplus Personal Property (Note 10)	1,698,675
93.268	Immunization Grants	47,027,317
Total Noncash Assistance		1,238,060,150
Loan Balances as of June 30, 2012:		
20.205	Highway Planning and Construction (Note 9)	1,569,106
81.041	ARRA-State Energy Program Revolving Loan Balance (Note 12)	35,384,345
84.038	Federal Perkins Loan Program—Federal Capital Contributions (Note 15)	167,000,820
93.108	Health Education Assistance Loans	301,144
93.264	Nurse Faculty Loan Program (Note 15)	1,803,515
93.342	Health Professions Student Loans (Note 15)	4,616,908
93.364	Nursing Student Loans (Note 15)	5,776,070
Total Loan Balances		216,451,908
Total Federal Financial Assistance		\$12,919,760,346

The State of Wisconsin administered 30 major federal programs that were tested for compliance with federal requirements for FY 2011-12. The total federal assistance under these major federal programs, including noncash assistance and loan balances, constituted 88.8 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2011-12, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2011-12

Applicable CFDA Numbers	Federal Program	Federal Expenditures	Primary State Recipient
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster	\$1,220,741,197	DHS
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	89,702,025	DHS
11.557	Broadband Technology Opportunities Program (BTOP)	18,725,986	UW System
14.228/14.255	Community Development Block Grants—State-Administered CDBG Cluster	71,308,651	DOA
17.225	Unemployment Insurance	1,845,298,916	DWD
20.205/20.219	Highway Planning and Construction Cluster	780,280,060	DOT
20.513/20.516/ 20.521	Transit Services Programs Cluster	6,442,256	DOT
20.600/20.601/ 20.602/20.610/ 20.611/ 20.612/ 20.613	Highway Safety Cluster	11,566,630	DOT
81.041	State Energy Program	57,904,163	DOA
81.042	Weatherization Assistance for Low-Income Persons	22,150,585	DOA
81.086	Conservation Research and Development	7,326,881	DOA/UW System
84.002	Adult Education-Basic Grants to States	6,672,837	WTCS
84.010/84.389	Title I, Part A Cluster	228,365,598	DPI
84.027/84.173/ 84.391/84.392	Special Education Cluster (IDEA)	243,551,627	DPI
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)	20,421,010	WTCS
84.282	Charter Schools	13,473,361	DPI
84.367	Improving Teacher Quality State Grants	38,317,681	DPI/UW System
93.044/93.045/ 93.053	Aging Cluster	20,829,634	DHS
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance	5,364,328	DHS
93.558/93.714	Temporary Assistance for Needy Families (TANF) Cluster	307,413,535	DCF
93.563	Child Support Enforcement	66,170,697	DCF
93.568	Low-Income Home Energy Assistance (LIHEAP)	108,425,247	DOA
93.575/93.596	Child Care and Development Fund (CCDF) Cluster	134,141,993	DCF
93.658	Foster Care—Title IV-E	53,658,922	DCF
93.659	Adoption Assistance	49,803,364	DCF
93.667	Social Services Block Grant	48,420,830	DHS
93.767	Children’s Health Insurance Program	97,404,295	DHS
93.775/93.777/ 93.778	Medicaid Cluster	4,091,636,863	DHS
Various	Research and Development Programs Cluster	611,657,510	UW System
Various	Student Financial Assistance Cluster	1,195,539,362	UW System
		\$11,472,716,044	

3. FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2012, there are actual or potential federal sanction and disallowances for the Supplemental Nutrition Assistance Program (SNAP) Cluster (CFDA #10.551/10.561), Highway Planning and Construction (CFDA #20.205) program, Adoption Assistance (CFDA #93.569) program, the MA (CFDA #93.778) Program, and the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228) program.

A. Supplemental Nutrition Assistance Program—Contract Extension

During FY 2008-09, the U.S. Department of Agriculture (USDA) determined that the costs of services provided by Deloitte Consulting under a contract extension were ineligible for SNAP federal financial participation under 7 CFR 277.14 and 277.18. The contract extension was considered a sole-source procurement for which specific USDA approval was required. As a result, DHS has been required to pay sanctions totaling \$2,750,362 over a six-year period, beginning in FY 2010-11. During FY 2011-12, DHS made payments totaling \$421,953. As of June 30, 2012, the balance to be paid to USDA was \$1,642,524.

B. Sanction for Minimum Penalties for Repeat Offenders for Driving While Intoxicated

Wisconsin was sanctioned by the U.S. Department of Transportation related to FFY 2010-11 and FFY 2011-12 for failing to meet the provisions of 23 U.S.C. 164, which require that the State enact and enforce repeat intoxicated driver laws. As allowed by 23 U.S.C. 126, DOT moved funding originally designated for nonsafety-related projects within the Highway Planning and Construction program to other, safety-related projects within that program, to fulfill the sanction requirements. DOT moved \$17.6 million in FY 2010-11 and \$16.3 million in FY 2011-12, which represents the amounts sanctioned. Amounts expended for these safety-related projects as a result of the sanctions are reported under the Minimum Penalties for Repeat Offenders for Driving While Intoxicated (CFDA #20.608) grant in the Schedule of Expenditures of Federal Awards.

C. Adoption Assistance—Potential Federal Sanction

During FY 2011-12, DCF worked with the U.S. Department of Health and Human Services to address an unresolved issue reported in Finding WI-05-2 in the FY 2004-05 single audit (report 06-4) related to Adoption Assistance eligibility determinations completed before 2001. DCF developed and received approval for a plan to resolve this issue. DCF is currently reviewing 980 Adoption Assistance cases and plans to return federal funds during FY 2012-13 for any unallowable costs identified.

D. Sanction for the Health Check/Other Services MA Program

In early March 2013, the U.S. Department of Health and Human Services Office of Inspector General informed DHS of a disallowance to be assessed related to Health Check/Other Services, a program for which DHS claims Medicaid for treatment costs for prior authorized eligible children in Wisconsin residential care centers. The Office of Inspector General indicates that DHS used a cost allocation methodology that did not comply with federal requirements, and recommends DHS return \$22,838,628 to the federal government for the time period October 1, 2004, through September 30, 2006. DHS does not agree with the recommendation and plans to respond when the official audit report is received.

E. Potential Disallowance for Unallowable Costs in the MA Program

In early March 2013, the U.S. Department of Health and Human Services Office of Inspector General informed DHS of a disallowance to be assessed related to unallowable payments to hospitals for high-dollar inpatient services from January 1, 2006, through December 31, 2009, for which DHS claimed federal reimbursement under the MA Program. The Office of Inspector General indicates that the federal share of these unallowable costs is \$1,106,872 and recommends DHS return that amount to the federal government. DHS is in the process of reviewing this recommendation.

F. Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)—Potential Disallowance

During FY 2011-12, the U.S. Department of Housing and Urban Development (HUD) Milwaukee Field Office remotely monitored three non-performing CDBG economic development projects subgranted to local entities by the former Department of Commerce, the State agency responsible for administering CDBG prior to FY 2011-12. On November 19, 2012, HUD issued a finding of noncompliance to DOA, the State agency responsible for administering CDBG beginning with FY 2011-12, and required corrective action related to one of the three projects. Although the HUD Milwaukee Field Office has not issued findings of noncompliance for the remaining two projects, it has communicated to DOA that the HUD Milwaukee Field Office did not find evidence that one project was feasible and that the other project met or was designed to meet a national objective. The total potential disallowance is \$15,264,353, of which \$15,224,719 was expended prior to FY 2011-12. However, the ultimate disposition of this potential noncompliance cannot be reasonably determined at this time. DOA is continuing to work with HUD to resolve the matter.

4. FOOD COMMODITIES

Food commodities distributed during the fiscal year are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. The value of food commodities distributed during the fiscal year and the amount of food commodities on hand at June 30, 2012, are shown in the following table for each program distributing food commodities.

Food Commodity Assistance

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2012
10.555	National School Lunch Program	\$23,073,358	\$ 49,606
10.559	Summer Food Service Program for Children	102,250	0
10.569	Emergency Food Assistance Program	4,752,208	341,006
10.582	Fresh Fruit and Vegetable Program	1,100,000	0
Total		\$29,027,816	\$390,612

5. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES

During FY 2011-12, DHS received \$22,323,890 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled DHS to extend program benefits to 32,111 more people than could have been served during FY 2011-12 in the absence of the rebate contracts.

6. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

The Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228) provides funds to local units of government to establish revolving funds for loans to businesses. Loan repayments from businesses in excess of certain program income limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$1,363,566 that was supported by funds returned to the State.

7. UNEMPLOYMENT INSURANCE

FY 2011-12 expenditures on the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$988,635,912 in benefits funded by the Wisconsin Unemployment Reserve Fund, or by cash advances from the U.S. Department of the Treasury; \$773,797,934 in federally funded benefits; \$94,267 in refunds of overpayments related to federally funded temporary extended benefits; and \$82,959,337 in federally funded administrative costs.

8. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures on the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$113.7 million in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

9. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2012, total \$1,569,106 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA has contracted with the Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. Reported federal expenditures of \$1,698,675 in the Schedule of Expenditures of Federal Awards for this program represents the fair market value of property distributed by the Foundation during FY 2011-12. During FY 2011-12, property with a fair market value of \$1,334,709 was received by the Foundation and, as of June 30, 2012, property with a fair market value of \$2,868,144 was on hand. The fair market value of the property is calculated at 23.68 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

11. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS

The Environmental Improvement Fund is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the Environmental Improvement Fund is the Clean Water Fund Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458), and the Safe Drinking Water Loan Program, funded primarily by the federal government under the Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468).

Federal reporting requirements for the Clean Water Fund Direct Loan Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in the following documents and formats:

- the Environmental Improvement Fund's audited financial statements, prepared by DOA in accordance with accounting principles generally accepted in the United States, including supplementary information specific to the Clean Water Fund Direct Loan Program;
- the Clean Water Fund Program and Safe Drinking Water Loan Program Intended Use Plans, prepared by DNR;
- the Clean Water Fund Program and Safe Drinking Water Loan Program Annual Reports, prepared by DNR;
- Annual National Information Management System online submittals by DNR for the Clean Water Fund Program and Safe Drinking Water Loan Program;
- monthly Federal Funding Accountability and Transparency Act (FFATA) reporting by DNR; and
- quarterly data entry into the Clean Water Benefits Reporting Database and the Drinking Water Project Benefits Reporting Database by DNR.

Copies of these documents are available from:

Wisconsin Department of Natural Resources
Bureau of Community Financial Assistance
P.O. Box 7921
Madison, Wisconsin 53707

12. STATE ENERGY PROGRAM REVOLVING LOAN FUND

The portion of the State Energy Program (CFDA #81.041) funded by ARRA established a revolving loan fund to provide loans to business organizations. Because the federal government is at risk for these loans until the loans are repaid, OMB Circular A-133 requires the value of federal awards expended to include these outstanding loan balances. The following table shows the loan activity and balances related to FY 2011-12.

State Energy Program Revolving Loan Fund

CFDA Number	Federal Program	Loan Balance June 30, 2011	Loans Disbursed	Loan Repayments	Loan Balance June 30, 2012
81.041	State Energy Program Revolving Loan Fund	\$23,417,078	\$13,997,294	\$2,030,027	\$35,384,345

13. SOCIAL SERVICES BLOCK GRANT

Social Services Block Grant (CFDA #93.667) expenditures claimed for federal reimbursement are not based directly on DHS’s accounting records for the grant. The grant expenditure claims are based on the social services expenditures reported by the county social service agencies throughout the state and summarized by DHS’s Community Aids Reporting System.

Expenditures reported in the Schedule of Expenditures of Federal Awards for the Social Services Block Grant include \$17,282,564 transferred from the federal award for Temporary Assistance for Needy Families (TANF) (CFDA #93.558).

14. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts, which may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

15. STUDENT LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN SYSTEM

The Federal Perkins Loan Program (CFDA #84.038)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable at June 30, 2012, as well as a portion of the administrative costs incurred during the fiscal year.

The Nurse Faculty Loan Program (CFDA #93.264)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable at June 30, 2012.

The Health Professions Student Loans (CFDA #93.342)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable at June 30, 2012, as well as administrative costs incurred during the fiscal year.

The Nursing Student Loans (CFDA #93.364)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable at June 30, 2012, as well as administrative costs incurred during the fiscal year.

16. OTHER STUDENT LOAN PROGRAMS

UW System participates in Federal Direct Student Loans (CFDA #84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans to graduate or professional students or to parents of dependent students. Federal Direct Student Loans is a component of the Student Financial Assistance Cluster. Loan funds are provided by the U.S. Department of Education, and UW campuses are responsible for disbursing the loans. The Federal Direct Student Loans amounts advanced to students during FY 2011-12 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection, and, therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

17. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Federal Perkins Loan Program (CFDA #84.038), and the Federal Pell Grant Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each campus for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

18. PROGRAM INCOME

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies and

UW System and excluded from the Schedule of Expenditures of Federal Awards. However, the Schedule of Expenditures of Federal Awards includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

19. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) FUNDING UNDER THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

The reported expenditures for benefits under SNAP (CFDA #10.551) are supported by both regularly appropriated funds and incremental funding made available under Section 101 of ARRA. The portion of total expenditures for SNAP benefits that is supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' incomes, deductions, and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, DHS cannot validly disaggregate the regular and ARRA components of the reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for approximately 10.95 percent of USDA's total expenditures for SNAP benefits for FFY 2011-12.

20. HIGH-SPEED RAIL

In December 2010, the U.S. Department of Transportation ended the State's participation in the Milwaukee to Madison project, which is part of the High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants grant program (CFDA #20.319). The U.S. Department of Transportation revised the grant agreement language for the project to indicate that it would consider reimbursing the State for some of the expenditures that had already been incurred. The FY 2010-11 Schedule of Expenditures of Federal Awards reported \$14.0 million in expenditures to reflect the federal reimbursement amount that was anticipated to be received. During FY 2011-12, the U.S. Department of Transportation determined that expenses totaling \$14,794,955 were reimbursable for this project. The State received \$14,623,551 during FY 2011-12. The remaining \$171,404 was received in FY 2012-13 and the project was financially closed by the U.S. Department of Transportation. The FY 2011-12 Schedule of Expenditures of Federal Awards includes the remaining \$794,955 in expenditures for the Milwaukee to Madison project and \$948,762 in expenditures for two other projects that are part of the High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants grant program.

Appendix 1

State Agency Contact Information

Listed below are the Wisconsin state agencies other than the University of Wisconsin that are included in the scope of the FY 2011-12 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. The agencies listed below may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. University of Wisconsin campus contact information is presented as Appendix 2.

Administration, Department of

Mr. Michael Huebsch, Secretary
Audit Contact: Ms. Colleen Holtan, DOA/DOAS Financial Manager
Bureau of Financial Management
101 East Wilson Street, 9th Floor
P.O. Box 7869
Madison, Wisconsin 53707-7869
(608) 266-0534
fax: (608) 264-9500
e-mail: *colleen.holtan@wisconsin.gov*

Aging and Long Term Care, Board on

Ms. Heather Bruemmer, Executive Director
1402 Pankratz Street, Suite 111
Madison, Wisconsin 53704-4001
(608) 246-7014
fax: (608) 246-7001
e-mail: *heather.bruemmer@wisconsin.gov*

Agriculture, Trade and Consumer Protection, Department of

Mr. Ben Brancel, Secretary
Audit Contact: Mr. Jason Gherke, Director
Bureau of Finance
2811 Agriculture Drive
P.O. Box 8911
Madison, Wisconsin 53708-8911
(608) 224-4748
fax: (608) 224-4737
e-mail: *jason.gherke@wisconsin.gov*

Child Abuse and Neglect Prevention Board

Ms. Jennifer Jones, Interim Executive Director
Audit Contact: Ms. Staci Browne, Accountant
Bureau of Finance, Department of Children and Families
201 East Washington Avenue, Room A200
P.O. Box 8916
Madison, Wisconsin 53708-8916
(608) 266-1776
fax: (608) 267-3240
e-mail: *staci.browne@wisconsin.gov*

Children and Families, Department of

Ms. Eloise Anderson, Secretary
Audit Contact: Ms. Rachelle Armstrong, Section Chief
Bureau of Finance
201 East Washington Avenue, Room A200
P.O. Box 8916
Madison, Wisconsin 53708-8916
(608) 266-0799
fax: (608) 267-3240
e-mail: *rachelle.armstrong@wisconsin.gov*

Commissioner of Insurance, Office of the

Mr. Theodore Nickel, Commissioner of Insurance
Audit Contact: Mr. Rick Anderson, Accountant Senior
Management Analysis and Planning
125 South Webster Street
P.O. Box 7873
Madison, Wisconsin 53707-7873
(608) 264-6226
fax: (608) 266-9935
e-mail: *rick.anderson@wisconsin.gov*

Commissioners of Public Lands, Board of

Ms. Tia Nelson, Executive Secretary
Audit Contact: Ms. Denise Nechvatal, Accountant
101 East Wilson Street, 2nd Floor
P.O. Box 8943
Madison, Wisconsin 53703-8943
(608) 266-3788
fax: (608) 267-2787
e-mail: *denise.nechvatal@wisconsin.gov*

Corrections, Department of

Mr. Edward F. Wall, Secretary
Audit Contact: Mr. Jerry F. Salvo, Director
Bureau of Finance and Administrative Services
3099 East Washington Avenue
P.O. Box 7925
Madison, Wisconsin 53707-7925
(608) 240-5412
fax: (608) 240-3342
e-mail: jerry.salvo@wisconsin.gov

Educational Communications Board

Mr. Gene Purcell, Executive Director
Audit Contact: Ms. Aimee Wierzba, Director of Financial Services
Finance and Administrative Services Division
3319 West Beltline Highway
P.O. Box 4296
Madison, Wisconsin 53713-4296
(608) 264-9668
fax: (608) 264-9622
e-mail: aimee.wierzba@ecb.org

Government Accountability Board

Mr. Kevin J. Kennedy, Director and General Counsel
Audit Contact: Mr. Michael Lauth, Accountant
212 East Washington Avenue, 3rd Floor
P.O. Box 7984
Madison, Wisconsin 53707-7984
(608) 266-2010
fax: (608) 267-0500
e-mail: mike.lauth@wisconsin.gov

Health Services, Department of

Ms. Kitty Rhoades, Secretary
Audit Contact: Mr. Dale Crapp, Audit Liason
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 266-9365
fax: (608) 264-9874
e-mail: dale.crapp@dhs.wisconsin.gov

Higher Educational Aids Board

Mr. John Reinemann, Executive Secretary
Audit Contact: Ms. Sherrie Nelson, Administrative Policy Advisor
Office of Administrative Services/Fiscal Affairs
131 West Wilson Street, Suite 902
P.O. Box 7885
Madison, Wisconsin 53707-7885
(608) 267-2944
fax: (608) 267-2808
e-mail: *sherrie.nelson@wisconsin.gov*

Justice, Department of

Mr. J.B. Van Hollen, Attorney General
Audit Contact: Mr. John Martin, Financial Officer
Bureau of Budget and Finance
17 West Main Street
P.O. Box 7857
Madison, Wisconsin 53707-7857
(608) 266-2609
fax: (608) 266-1656
e-mail: *martinjm@doj.state.wi.us*

Military Affairs, Department of

Major General Donald Dunbar, Adjutant General
Audit Contact: Mr. Brett Coomber, Budget and Policy Manager
The Adjutant General's Office
2400 Wright Street
P.O. Box 14587
Madison, Wisconsin 53708-0587
(608) 242-3155
fax: (608) 242-3154
e-mail: *brett.coomber@dma.state.wi.us*

Natural Resources, Department of

Ms. Cathy Stepp, Secretary
Audit Contact: Ms. Michele Young, Director
Bureau of Finance
101 South Webster Street
P.O. Box 7921
Madison, Wisconsin 53707-7921
(608) 266-7566
fax: (608) 264-6277
e-mail: *michele.young@wisconsin.gov*

People with Developmental Disabilities, Board for

Ms. Beth Swedeen, Executive Director
101 East Wilson Street, 2nd Floor
Madison, Wisconsin 53703
(608) 266-1166
fax: (608) 267-3906
e-mail: *beth.swedeen@wisconsin.gov*

Public Instruction, Department of

Dr. Tony Evers, State Superintendent
Audit Contact: Ms. Suzanne Linton, Director
Management Services
125 South Webster Street
P.O. Box 7841
Madison, Wisconsin 53707-7841
(608) 266-3320
fax: (608) 266-3644
e-mail: *suzanne.linton@dpi.wi.gov*

Public Service Commission

Mr. Phil Montgomery, Chairperson
Audit Contact: Ms. Christy Zehner, Chief Accountant
Division of Administrative Services
610 North Whitney Way, 2nd Floor
P.O. Box 7854
Madison, Wisconsin 53707-7854
(608) 267-7709
fax: (608) 266-3957
e-mail: *christy.zehner@wisconsin.gov*

Safety and Professional Services, Department of

Mr. Dave Ross, Secretary
Audit Contact: Ms. Rhonda M. Stevens, Financial Program Supervisor
Management Services
1400 East Washington Avenue, Room 112
P.O. Box 8935
Madison, Wisconsin 53708-8935
(608) 266-3998
fax: (608) 261-0346
e-mail: *rhonda.stevens@wisconsin.gov*

Tourism, Department of

Ms. Stephanie Klett, Secretary
Audit Contact: Mr. Glenn Aumann, Accountant
Secretary's Office
P.O. Box 8690
Madison, Wisconsin 53708-8690
(608) 266-7933
fax: (608) 266-3403
e-mail: gaumann@travelwisconsin.com

Transportation, Department of

Mr. Mark Gottlieb, Secretary
Audit Contact: Mr. Paul Hammer, Director
Office of Policy, Budget and Finance
4802 Sheboygan Avenue
P.O. Box 7910
Madison, Wisconsin 53707-7910
(608) 267-9618
fax: (608) 261-8626
e-mail: paul.hammer@dot.wisconsin.gov

Veterans Affairs, Department of

Mr. John A. Scocos, Secretary
Audit Contact: Ms. Hope Koprowski, Director
Bureau of Fiscal Services
201 West Washington Avenue
P.O. Box 7843
Madison, Wisconsin 53707-7843
(608) 267-1789
fax: (608) 261-0178
e-mail: hope.koprowski@dva.state.wi.us

Wisconsin Historical Society

Mr. Ellsworth H. Brown, Director
Audit Contacts: Mr. Greg Parkinson, Administrator
Mr. Paul Hamilton, Staff Accountant
Division of Administrative Services
816 State Street, Room 324
Madison, Wisconsin 53706
(608) 264-6581
(608) 264-6426
fax: (608) 264-6433
e-mail: greg.parkinson@wisconsinhistory.org
paul.hamilton@wisconsinhistory.org

Wisconsin Technical College System

Ms. Morna Foy, President

Audit Contact: Mr. Norman Kenney, Associate Vice President

Office of Management Services

4622 University Avenue

P.O. Box 7874

Madison, Wisconsin 53707-7874

(608) 266-1766

fax: (608) 266-1690

e-mail: *norman.kenney@wtcssystem.edu*

Workforce Development, Department of

Mr. Reginald Newson, Secretary

Audit Contact: Ms. Tamara Moe, Controller

Bureau of Financial Management

201 East Washington Avenue, Room G400

P.O. Box 7946

Madison, Wisconsin 53707-7946

(608) 261-4582

fax: (608) 267-7952

e-mail: *tami.moe@dwd.wisconsin.gov*

Appendix 2

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2011-12 single audit, along with campus contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These campuses may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

UW Colleges:

Dr. Raymond W. Cross, Chancellor
Audit Contact: Mr. Greg Johnson, Internal Auditor
University of Wisconsin Colleges
432 North Lake Street, Room 437
Madison, Wisconsin 53706-1498
(608) 265-5765
fax: (608) 890-1195
e-mail: *gregory.johnson@uwc.edu*

UW-Eau Claire:

Dr. Gilles Bousquet, Interim Chancellor
Audit Contact: Ms. Valerie Wing, Internal Auditor
University of Wisconsin-Eau Claire
Old Library 2146
Eau Claire, Wisconsin 54701
(715) 836-5407
e-mail: *wingvc@uwec.edu*

UW-Extension:

Dr. Raymond W. Cross, Chancellor
Audit Contact: Ms. Margaret Erickson, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706-1498
(608) 263-6470
fax: (608) 262-0163
e-mail: *margaret.erickson@uwex.edu*

UW-Green Bay:

Dr. Thomas K. Harden, Chancellor
Audit Contact: Ms. Kelly Selner, Internal Auditor
University of Wisconsin-Green Bay
CL 815G
2420 Nicolet Drive
Green Bay, Wisconsin 54311-7001
(920) 465-2172
fax: (920) 465-5110
e-mail: selnerk@uwgb.edu

UW-La Crosse:

Dr. Joe Gow, Chancellor
Audit Contact: Ms. Sandy Chapman, Internal Auditor
University of Wisconsin-La Crosse
202 Graff Main Hall
La Crosse, Wisconsin 54601
(608) 785-6493
fax: (608) 785-8035
e-mail: schapman@uwlax.edu

UW-Madison:

Dr. David Ward, Interim Chancellor
Audit Contact for student financial assistance: Ms. Susan Fischer, Director
Office of Student Financial Aid
University of Wisconsin-Madison
333 East Campus Mall, #9701
Madison, Wisconsin 53715-1382
(608) 263-3202
fax: (608) 262-9068
e-mail: susan.fischer@finaid.wisc.edu

Audit Contact for other federal compliance: Mr. Robert Andresen, Associate Director
Office for Research and Sponsored Programs
University of Wisconsin-Madison
21 North Park Street, Room 6434
Madison, Wisconsin 53715
(608) 262-2896
fax: (608) 262-5111
e-mail: randresen@rsp.wisc.edu

UW-Milwaukee:

Dr. Michael R. Lovell, Chancellor
Audit Contact: Mr. Paul Rediske, Director of Internal Audit
University of Wisconsin-Milwaukee
P.O. Box 413
Milwaukee, Wisconsin 53201
(414) 229-5586
fax: (414) 229-6539
e-mail: *pwr@uwm.edu*

UW-Oshkosh:

Dr. Richard H. Wells, Chancellor
Audit Contact: Ms. Raazia Riffat, Internal Auditor
University of Wisconsin-Oshkosh
800 Algoma Boulevard
Oshkosh, Wisconsin 54901-8609
(920) 424-0410
fax: (920) 424-2240
e-mail: *riffatr@uwosh.edu*

UW-Parkside:

Dr. Deborah Ford, Chancellor
Audit Contact: Mr. Scott Menke, Controller
University of Wisconsin-Parkside
900 Wood Road, P.O. Box 2000
Kenosha, Wisconsin 53141-2000
(262) 595-3223
fax: (262) 595-2630
e-mail: *scott.menke@uwp.edu*

UW-Platteville:

Dennis J. Shields, Chancellor
Audit Contact: Mr. Patrick Fitzsimons, Internal Auditor
University of Wisconsin-Platteville
2403 Ullsvik Hall
1 University Plaza
Platteville, Wisconsin 53818
(608) 342-1286
fax: (608) 342-1232
e-mail: *fitzsimp@uwplatt.edu*

UW-River Falls:

Dr. Dean Van Galen, Chancellor
Audit Contact: Mr. Richard Stinson, Internal Auditor
University of Wisconsin-River Falls
20 North Hall
410 South Third Street
River Falls, Wisconsin 54022-5001
(715) 425-3094
fax: (715) 425-3939
e-mail: *richard.stinson@uwrf.edu*

UW-Stevens Point:

Dr. Bernie L. Patterson, Chancellor
Audit Contact: Ms. Christine Cherney, Internal Auditor-Senior
University of Wisconsin-Stevens Point
2100 Main Street
Stevens Point, Wisconsin 54481
(715) 346-4693
fax: (715) 346-4011
e-mail: *ccherney@uwsp.edu*

UW-Stout:

Dr. Charles W. Sorensen, Chancellor
Audit Contact: Mr. Dave Cutsforth, Internal Auditor
University of Wisconsin-Stout
15D Administration
712 South Broadway Avenue
Menomonie, Wisconsin 54751
(715) 232-2641
fax: (715) 232-1527
e-mail: *cutsforthd@uwstout.edu*

UW-Superior:

Dr. Renee Wachter, Chancellor
Audit Contact: Mr. Mark Thorsvik, Internal Auditor
University of Wisconsin-Superior
P.O. Box 2000
Superior, Wisconsin 54880
(715) 394-8015
fax: (715) 394-8107
e-mail: *mthorsvi@uwsuper.edu*

UW System Administration:

Dr. Kevin P. Reilly, President
Audit Contact: Ms. Deborah Durcan, Vice President for Finance
University of Wisconsin System Administration
1624 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-1311
fax: (608) 262-3985
e-mail: *ddurcan@uwsa.edu*

UW-Whitewater:

Dr. Richard Telfer, Chancellor
Audit Contact: Ms. Ann Iverson, Internal Auditor
University of Wisconsin-Whitewater
800 West Main Street, Hyer 334
Whitewater, Wisconsin 53190-1790
(262) 472-5671
fax: (262) 472-5668
e-mail: *iversona@uww.edu*

Wisconsin Humanities Council:

Ms. Dena Wortzel, Executive Director
Audit Contact: Mr. Michael Kean, Associate Director
Wisconsin Humanities Council
222 South Bedford Street, Suite F
Madison, Wisconsin 53703
(608) 262-0706
fax: (608) 263-7970
e-mail: *mkean@wisc.edu*

Ms. Margaret Erickson, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706
(608) 263-6470
fax: (608) 262-0163
e-mail: *margaret.erickson@uwex.edu*