

**Report 12-6
March 2012**

State of Wisconsin FY 2010-11 Single Audit

STATE OF WISCONSIN



Legislative Audit Bureau ■

State of Wisconsin FY 2010-11 Single Audit

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CONTENTS

Letter of Transmittal	1
Introduction	3
Auditor's Report	9
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	13
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	17
Department of Health Services	23
Department of Workforce Development	35
University of Wisconsin System	45
Department of Transportation	103
Department of Public Instruction	117
Department of Children and Families	137
Department of Administration	161

Department of Commerce **165**

**State of Wisconsin Schedule of Findings and Questioned Costs
for the Year Ended June 30, 2011** **179**

State of Wisconsin Summary Schedule of Prior Audit Findings **195**

**State of Wisconsin Schedule of Expenditures of Federal Awards
for the Year Ended June 30, 2011** **199**

**Notes to the State of Wisconsin Schedule of Expenditures
of Federal Awards** **275**

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 30, 2012

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 meeting our audit responsibilities under s. 13.94, Wis. Stats.

In fiscal year 2010-11, state agencies administered nearly \$15.0 billion in federal financial assistance. Included in this amount is approximately \$2.8 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 31 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 Schedule of Expenditures of Federal Awards. We also conducted follow-up to prior audit findings. Overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in our FY 2009-10 single audit report. However, we 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 narratives.

Respectfully submitted,

Joe Chrisman
State Auditor

JC/BN/ss

Introduction ■

The State of Wisconsin administered nearly \$15.0 billion in federal financial assistance during fiscal year (FY) 2010-11, including \$13.6 billion in cash assistance, \$1.2 billion in noncash assistance, and \$184.0 million in outstanding loan balances. Included in the amount administered is assistance received under the 2009 American Recovery and Reinvestment Act (ARRA) of approximately \$2.8 billion.

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 2010-11 at the request of the various state agencies that received federal financial assistance and to meet 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:

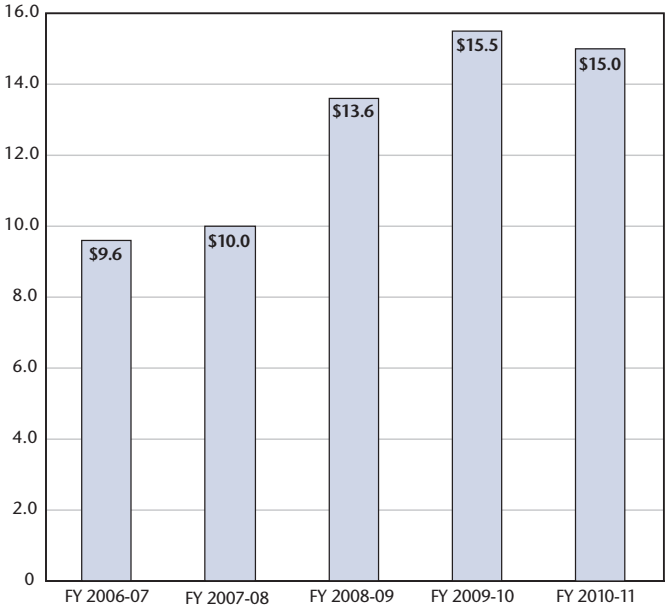
- render an opinion on the State's financial statements;
- issue a report on the State's internal control and compliance related to financial reporting; and
- issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its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

Our opinion on the State’s FY 2010-11 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2011 and is available from the State Controller’s Office. 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 under OMB Circular A-133.

As shown in Figure 1, federal financial assistance declined slightly to nearly \$15.0 billion in FY 2010-11 following several years of increasing federal financial assistance. Changes in federal financial assistance in recent years are largely attributable to available ARRA funding. Initial ARRA-funded expenditures of \$1.5 billion occurred in FY 2008-09. ARRA-funded expenditures, other than those that the federal government does not separately identify, increased to \$3.5 billion during FY 2009-10 and declined to approximately \$2.8 billion during FY 2010-11.

Figure 1

Total Federal Financial Assistance
FY 2006-07 through FY 2010-11
(in billions)



ARRA funding was intended to stimulate the economy and create or retain jobs, as well as support families and workers. During FY 2010-11, the largest separately identifiable expenditures of ARRA funds were in three program areas or clusters,

which are defined as closely related programs that are grouped together for federal reporting purposes as required under OMB Circular A-133. As shown in Table 1:

- \$1.3 billion was expended to fund enhanced and extended unemployment insurance benefits;
- \$671.6 million was expended to help support the Medical Assistance (MA) program, which is included in the Medicaid Cluster; and
- \$234.8 million was expended for construction and maintenance of highways and bridges.

Table 1

ARRA Expenditures
FY 2010-11

Federal Program ¹	Expenditures
Unemployment Insurance	\$1,302,990,116
Medicaid Cluster	671,634,446
Highway Planning and Construction Cluster	234,806,117
Special Education Cluster	98,681,149
Title I, Part A Cluster	79,627,627
Weatherization Assistance for Low-Income Persons	65,592,055
Other Federal Programs	299,614,588
Total	\$2,752,946,098

¹ Excludes programs for which the federal government does not separately identify expenditures funded under ARRA. The largest of those programs is the Supplemental Nutrition Assistance Program (SNAP).

As shown in Table 2, ten programs accounted for 84.9 percent of the State of Wisconsin's nearly \$15.0 billion in federal financial assistance during FY 2010-11.

Table 2

**State of Wisconsin Expenditures
of Federal Funds¹
FY 2010-11**

Federal Program	Primary Grant Recipient	FY 2010-11 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	DHS	\$ 5,037,760,946	33.7%
Unemployment Insurance ²	DWD	2,598,866,523	17.4
Student Financial Assistance Cluster	UW System	1,204,244,318	8.0
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	1,169,842,085	7.8
Highway Planning and Construction Cluster	DOT	948,723,164	6.3
Research and Development Programs Cluster	UW System	619,084,567	4.1
Temporary Assistance for Needy Families (TANF) Cluster	DCF	356,442,373	2.4
Special Education Cluster	DPI	294,842,457	2.0
Title I, Part A Cluster	DPI	270,355,609	1.8
Child Nutrition Cluster	DPI	207,856,421	1.4
Subtotal		12,708,018,463	84.9
Other Federal Programs		2,257,227,679	15.1
Total		\$14,965,246,142	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 of Wisconsin in FY 2010-11. In addition, DHS disbursed almost \$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 2010-11. The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.2 billion under the Student Financial Assistance Cluster, the third-largest federal program administered by the State during FY 2010-11. UW System also disbursed \$619.1 million under a variety of research and development grants.

Other state agencies administered large federal grant programs, including:

- the Department of Transportation (DOT), which expended \$948.7 million for the Highway Planning and Construction Cluster;
- the Department of Children and Families (DCF), which expended \$356.4 million under the Temporary Assistance for Needy Families (TANF) Cluster; and
- the Department of Public Instruction (DPI), which expended \$773.1 million to provide 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 2010-11, the State of Wisconsin administered approximately 830 individual grant programs and 980 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 of Wisconsin, 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 related to ARRA will continue through at least the FY 2011-12 audit period. For FY 2010-11, our compliance review focused on the 23 type A programs and 8 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by nine different state agencies, including UW System, and accounted for 91.0 percent of total federal financial assistance administered by the State of Wisconsin. We also followed up on findings included in our FY 2009-10 single audit report (report 11-4).

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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, 2011, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 21, 2011. The basic financial statements and related auditor's report have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2010-11. 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 report 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

In planning and performing our audit, we considered the State's internal control over financial reporting (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 one deficiency in internal control that we consider to be a material weakness, 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 deficiency described in Section II of the Schedule of Findings and Questioned Costs as Finding WI-11-59 to be a material weakness.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as findings WI-11-60 through WI-11-63 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 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 and should not be used by anyone other than these specified parties.

December 21, 2011

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, 2011. 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 Wisconsin Court System, the University of Wisconsin Hospitals and Clinics Authority, and the Celebrate Children's Foundation. These entities expended \$181.2 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, 2011. Our federal compliance audit, as described in the following paragraph, did not include the operations of

these entities. These entities engaged other auditors, if required, to perform an audit in accordance with OMB Circular A-133.

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-11-32 through WI-11-34 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, reporting, and equipment management that are applicable to the Transit Services Programs Cluster (CFDA #20.513/20.516/20.521). In addition, as described in Finding WI-11-43 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 activities that are applicable to Adoption Assistance (CFDA #93.659). 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, 2011. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-11-1 through WI-11-4, WI-11-6 through WI-11-10, WI-11-14, WI-11-15, WI-11-25, WI-11-27, WI-11-35 through WI-11-40, WI-11-42 through WI-11-45, and WI-11-49 through WI-11-58.

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-11-32, WI-11-36, and WI-11-43 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 Section III of the Schedule of Findings and Questioned Costs as findings WI-11-2 through WI-11-4, WI-11-6 through WI-11-10, WI-11-14, WI-11-15, WI-11-33 through WI-11-35, WI-11-37 through WI-11-40, and WI-11-44 through WI-11-58 to be significant deficiencies.

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, 2011, and have issued our report


thereon dated December 21, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Wisconsin's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, as well as certain additional procedures performed through March 19, 2012, and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

We noted certain additional matters, which have been included in the agency report narratives as findings WI-11-5, WI-11-11 through WI-11-13, WI-11-16 through WI-11-24, WI-11-26, WI-11-28, WI-11-29, WI-11-31, and WI-11-41.

Wisconsin state agencies' responses and corrective action plans to the findings identified in our audit are described in the accompanying agency report narratives. 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.

December 21, 2011
March 19, 2012

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

Statewide Issues ■

As part of the FY 2010-11 audit, we followed up on issues identified in prior audits that affected more than one state agency and multiple federal grant programs. We again found the Wisconsin Department of Administration accumulated an excess balance in a cost pool within the Technology Services Fund and continues to lapse amounts to the General Fund from the internal service funds, resulting in additional amounts returned to the federal government.

Finding WI-11-1: Excess Balances and Lapses from Internal Service Funds

The State provides various services to state agencies centrally through several internal service funds, accounts, and, in some cases, individually billable cost pools, administered by DOA. These services relate to centralized computer processing, telecommunications and networking, fleet, financial services, facilities operations and maintenance, 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, in some cases, 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 prior audits, we have 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 Fund. Rather than using the State's share of the excess balance for other purposes and returning the federal share to the federal government, our prior reports discussed the importance for the State to either reduce user rates or provide user rebates in order to reduce accumulated balances. Because this approach allows agencies to retain and use the related federal funds directly on federal grant programs, it also maximizes federal funds available to the State. Over the past few years, DOA has adjusted some user rates and provided rebates to state agencies. For example, DOA reduced mainframe primary storage cost rates by 20 percent for FY 2009-10 and provided state agencies with a \$7.9 million rebate in May 2010.

During our FY 2010-11 audit, we reviewed DOA's calculation of the excess working capital reserve balances for the internal service funds as of June 30, 2010, and found the balances were within the maximums allowed for most funds, accounts, and individually billable cost pools. Although DOA took steps to reduce the working capital reserve balance in the mainframe services cost pool during FY 2009-10, an excess balance of \$14.8 million accumulated as of June 30, 2010. On September 2, 2011, DOA remitted \$6.8 million to the federal government, representing the federal share of the excess balance as well as \$15,200 in interest. Had DOA provided further rebates or reductions in user rates, the working capital reserve balance could have been reduced below the maximum allowed and instead the \$6.8 million that was returned to the federal government could have been retained and used by state agencies directly on federal grant programs.

For FY 2010-11, DOA further reduced mainframe primary storage cost rates by 30 percent and, in April 2011, provided users with a \$5.1 million rebate for mainframe services. However, DOA has not finalized its calculations of the working capital reserve balances as of June 30, 2011. During the FY 2011-12 single audit, we will review whether DOA was successful in reducing the balance of the mainframe services cost pool below the maximum allowed or whether the federal share of any unallowed excess balance will need to be returned to the federal government.

In addition to excess balances, in prior years we have also reported concerns 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 2010-11 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 2009 Wisconsin Acts 2 and 28. As shown in Table 3, in June 2011, DOA lapsed a total of \$850,000 from various internal service funds and accounts that were generated, in part, from charges to the federal government.

As a result of these lapses, on February 6, 2012, the State returned \$264,327 to the federal government representing its share of the lapses as well as \$215 in interest.

Table 3

Lapses from Internal Service Funds to General Fund
June 2011

Fund/Account	Amount Lapsed
Technology Services Fund/Voice Services Cost Pool	\$250,000
Financial Services Fund	500,000
Central Procurement	100,000
Total	<u>\$850,000</u>

Recommendation

To maximize federal funds retained by the State, we recommend the Wisconsin Department of Administration take steps to better monitor 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.

During our audit, we also identified some centralized services for which the individual cost pools had deficit balances as of June 30, 2010. Deficit balances occur when the costs of providing the service are greater than the amounts received from state agencies through user fees. For example, we found that since FY 2004-05, the distributed server operations cost pool within the Technology Services Fund has accumulated a deficit, which was \$80.3 million as of June 30, 2010. DOA attributes this deficit to significantly higher costs to consolidate computer servers than originally estimated. In order to reduce this deficit and to cover ongoing costs, DOA established a new user rate structure in FY 2010-11.

We are concerned because rates charged to state agencies to recover deficit balances that accumulated during prior years may not be 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. That is, states may not charge the federal government for deficit balances that have accumulated over a number of years. We encourage DOA to work with the federal government to determine the extent to which federal grant programs may be charged to reduce existing deficit balances in internal service fund cost pools.

Finding WI-11-1: Excess Balances and Lapses from Internal Service Funds

Multiple Programs

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA agrees with the recommendation. DOA has adjusted user rates and provided rebates in an effort to reduce the working capital reserve balance and minimize unallowed excess balances that must be returned to the federal government. DOA recognizes the continued 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.

The auditors also noted 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. Over the past several years, the state Legislature and the Governor have imposed significant lapses on state agencies in an effort to balance the state budget. DOA is required to comply with this legislative direction and lapse from internal service funds to the General Fund. However, DOA recognizes that when lapses are made from appropriations with federal participation, the federal government must be repaid for its share of lapsed balances.

As a result of discussions with the U.S. Department of Health and Human Services' Division of Cost Allocation (DCA), DOA has implemented a policy that, once the federal share of lapses has been determined, a transmittal letter showing the calculation of the federal share and imputed interest will be sent to DCA. The transmittal letter will be accompanied by a check for the entire amount due in order to avoid additional interest or penalties that could result from delaying the payment of amounts owed to the federal government. Consistent with this policy, DOA transmitted \$264,327 to DCA on February 6, 2012, to reimburse the federal government for its share of \$850,000 in lapses from various internal service funds for FY 2010-11 as well as imputed interest for the period July 1, 2011, through February 6, 2012.

Finally, in response to the concern raised regarding the recovery of accumulated deficit balances, prior to making adjustments to user rates to recover deficit balances, DOA would first review the matter with DCA staff familiar with Wisconsin's cost allocation plan for appropriateness.

Wisconsin Department of Administration
Summary of Findings and Questioned Costs
 FY 2010-11

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-11-1		Multiple Programs	Excess Balances and Lapses from Internal Service Funds*	\$ 0

* Repeat finding from audit report 11-4.

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

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Department of Health Services ■

The Wisconsin Department of Health Services 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. DHS disbursed \$10.0 billion during FY 2010-11; direct federal grants financed \$6.7 billion of that amount, including more than \$687.8 million funded under ARRA. As a result of ARRA, the federal government increased the amount it reimbursed the State for expenditures under the Medical Assistance (MA) Program grant (CFDA #93.778). For the quarter ended December 31, 2010, the federal MA participation rate for Wisconsin was 70.63 percent, which included a 6.20 percent increase given to all states as well as an unemployment adjustment, specific to Wisconsin, of 4.22 percent. The federal MA participation rate increases were phased out during the last two quarters of FY 2010-11 and ended on June 30, 2011. Overall, the State received an additional \$659.5 million during FY 2010-11 in federal reimbursement for MA expenditures.

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 subrecipient audit monitoring.

We also followed up on the progress DHS made in addressing prior audit findings WI-10-2 through WI-10-5 and WI-10-31. Continued effort is needed to ensure that documentation related to verifying eligibility requirements is kept electronically and that follow-up is completed for discrepancies identified through computer

data matches. In addition, DHS should continue to implement its plan to perform a regular data match between FoodShare recipients and inmates.

Medical Assistance Program

DHS administers MA and the Children's Health Insurance Program (CHIP) (CFDA #93.767), which provide health care assistance to eligible individuals. DHS disbursed \$5.0 billion in federal funds during FY 2010-11 under MA, as well as an additional \$108.9 million under CHIP. For purposes of administering these health care assistance programs, 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. In addition, DHS's Enrollment Services Center is responsible for performing the eligibility determinations for the BadgerCare Plus Core program.

Overall, DHS has appropriate procedures to administer these federal grant programs. Continued effort is also needed to ensure that documentation of citizenship and income status 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-11-2: 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 does allow 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 2009-10 audit, we identified 6 cases of the 60 we reviewed for which caseworkers did not follow DHS's policy to verify citizenship status of one or more individuals in the household. We recommended that DHS ensure caseworkers

verify, obtain, and maintain documentation of the citizenship status for participants in federally funded health care assistance programs (Finding WI 10-3). However, we did not disagree with the eligibility determinations or question any costs for these cases because a social security number verified with the U.S. Social Security Administration (SSA) was included in the case file for each individual in the household for whom MA or CHIP assistance was provided, and citizenship was verified by SSA before issuing a social security number. In its corrective action plan, DHS indicated that in November 2010 it implemented the automation of citizenship verification with SSA that automatically populates the verification codes in CARES. For those cases for which the automated process cannot be used, DHS sent a reminder instructing caseworkers to ensure the correct verification code is used and to add case comments into CARES to indicate how citizenship was verified.

As part of our FY 2010-11 audit, we selected 60 case files, including 5 that were the responsibility of the Enrollment Services Center, 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 May 1, 2010, and April 30, 2011. Generally, we found caseworkers complied with documentation standards and that the eligibility determinations were appropriate. However, we found six cases that did not contain the necessary documentation in the electronic case files to support the eligibility determination. For example, we found:

- two cases for which no documentation was included in the electronic case file to support the citizenship status of at least one member of the household;
- one case for which the electronic case file contained neither documentation of citizenship status nor documentation to support the participant's income;
- one case for which the electronic case file did not include a signed application form for the eligibility period tested;
- one case for which there was no documentation to support the participant's income; and
- one case for which the electronic case file contained neither documentation of the participant's assets nor a signed application form for the eligibility period tested.

We note that, for these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. In addition, for the two cases for which the electronic case files contained no verification of citizenship status for at least one member of the household, we found that a social security number verified with SSA was included in the case files for each member of the household. Because SSA must verify citizenship before issuing a social security number, we do not disagree with the eligibility determination for these cases. However, for the remaining four cases, two of which were for MA participants determined eligible by the

Enrollment Services Center, we cannot conclude that these cases were, in fact, eligible for federal reimbursement because the electronic case files did not include all required eligibility determination documentation. 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 MA Program for the four cases we question and return the federal share to the federal government.

Finding WI-11-2: Eligibility Documentation

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Numbers</u>	<u>Award Years</u>
050905WI5021	2009
051005WI5021	2010
051105WI5021	2011

Questioned Costs: None

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050905WI5028	2009
051005WI5028	2010
051105WI5028	2011

ARRA-Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050905WIARRA	2009
051005WIARRA	2010
051105WIARRA	2011
051105WIEXTN	2011

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS agrees with the recommendation. DHS staff researched the four cases in question and determined that no overpayments occurred related to the finding. For two of the four cases, a paper copy of the required eligibility documentation was available and has now been scanned into the electronic case file. For the remaining two cases, the state wage match data exchange was used to verify income. This information is available using the CARES system. In the

first case, the participant was not employed; in the second case, the income amount was verified using the state wage match. As this information is available through an online CARES inquiry, the information is not scanned into the electronic case file but should be included in the case comments. DHS discussed these two remaining cases with the agency that determines eligibility and was assured that caseworkers understand the requirement to include case comments.

Finding WI-11-3: Computer Data Matches

In administering MA, federal regulations require states to use the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information provided by individuals applying for assistance, which 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.

In our FY 2009-10 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 require further review by caseworkers. However, we found that caseworkers continued to be untimely in following up on the SWICA and UC data matches. In addition, we found that although DHS had requested and received information needed to complete the data match with the IRS, DHS staff were still in the process of developing specific criteria needed to complete the match. 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-10-5).

DHS has taken some corrective actions. For example, DHS has clarified guidance on data exchanges in the manual used by caseworkers. In addition, DHS has worked to automate the data exchange process through enhancements to CARES. Finally, DHS implemented a systematic disposition process to more accurately identify the potential for a data match exception that could affect eligibility determination.

Despite these efforts, caseworkers continue to be untimely in following up on SWICA and UC data matches. For example, during our FY 2010-11 audit, we tested the follow-up efforts for 20 SWICA data match variances ranging from \$800 to \$6,000. In our testing, we reviewed a CARES disposition screen to determine whether there was evidence that caseworkers followed up on the exceptions and, if so, whether income information was correctly updated in CARES. For 19 of the 20 cases, we did not find any indication that follow-up actions had taken place. We note that 14 of the 19 cases were from Milwaukee County. We provided the 19 cases to DHS for its review. As of February 27, 2012, DHS had determined that 6 of the 19 cases should have been determined ineligible during the time period of the match and was in the process of establishing the amounts of any overpayments. DHS continues to investigate the remaining 13 cases.

We also tested the follow-up efforts for 20 UC data match variances. In our testing, we reviewed CARES to determine whether there was evidence that caseworkers followed up on the exceptions and whether income information in CARES was updated for unemployment insurance benefits received. For 3 of the 20 cases, we did not find any indication in CARES that follow-up efforts had taken place. We are also concerned that the follow-up performed by the caseworkers may not always be appropriate. For example, although CARES was updated for 17 of the exceptions we reviewed, caseworkers did not retroactively update CARES for 5 cases to indicate when UC payments were first received.

Finally, in following up on this prior audit finding, DHS provided us with no documentation that it made progress on completing data matches with the IRS.

Because caseworkers are not consistently following up on the identified data match exceptions, and because DHS apparently has not completed the required IRS data match, it is unknown whether the most accurate information available was used to make eligibility determinations, and it is possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

Recommendation

We again recommend that the Wisconsin Department of Health Services ensure caseworkers follow up in a timely manner on 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.

Finding WI-11-3: Computer Data Matches***Medical Assistance Program*** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050905WI5028	2009
051005WI5028	2010
051105WI5028	2011

ARRA-Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050905WIARRA	2009
051005WIARRA	2010
051105WIARRA	2011
051105WIEXTN	2011

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS agrees with the recommendation to ensure caseworkers follow up in a timely manner on data matches between CARES and other databases as well as the continuation of its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service. DHS continues to take steps to ensure the accuracy and timeliness of eligibility determinations. One of the steps DHS is currently in the process of implementing is a real-time data exchange for the verification of citizenship. The real-time data exchange will allow caseworkers to utilize SSA citizenship data at the time the case processing is being done, requiring immediate action by the caseworker to address citizenship data discrepancies.

Finding WI-11-4: Subrecipient Audit Monitoring

DHS administers multiple federal programs and subgrants federal funds to counties, tribes, and various other entities. According to OMB Circular A-133 and *State Single Audit Guidelines* published by the Department of Administration, DHS' responsibilities for local governments and other entities that received subgranted funds from DHS include obtaining audit reports from subrecipients required to have a single audit performed, undertaking desk reviews of audit reports received, issuing management decisions on audit findings within six months of receipt of the audit report, and requiring subrecipients to take corrective action in a timely manner on deficiencies identified in the audits.

However, during our FY 2010-11 audit, we found that DHS has not completed these required reviews in a timely manner. For example, we reviewed the 144 audit reports for which DHS should have finished its review during our audit period and found DHS had not met the six-month guideline for 30 reports, or 21 percent of the

144 audit reports. Of these 30 reports, DHS had finalized its review of 24 reports, as of January 2012; review of the remaining 6 reports had not been finalized.

DHS explained that the required reviews were not completed in a timely manner due to staff turnover and increased workloads. The subrecipient monitoring function was recently moved to the Office of Inspector General within DHS. DHS staff indicated that as the Office of Inspector General evolves, there may be an assessment of workloads and resources resulting in a more timely review of subrecipient audits.

Recommendation

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

Finding WI-11-4: Subrecipient Audit Monitoring

Multiple Programs

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the findings and recommendation. DHS has completed reviews for all but six of the audit reports, and most of those reviews were completed in the six-month time frame. The delay in completion of the other reviews is due to staff turnover and the workload increase. DHS must balance the need for timeliness of reviews against other critical functions related to subrecipient audits. These include providing technical assistance and training to auditees and independent auditors, consulting with DHS staff on compliance and audit issues, preparing annual updates to the audit guidance that independent auditors use in auditing DHS programs, ensuring timely collection of audit reports, and confirming independent auditors' qualifications to perform audits. DHS plans to assess overall subrecipient audit workload and resources as the newly created Office of Inspector General evolves.

Finding WI-11-5: FoodShare Benefits Provided to Inmates

DHS administers the Supplemental Nutrition Assistance Program (SNAP), which funds Wisconsin's FoodShare program. To be eligible for SNAP benefits, individuals and households must meet financial and nonfinancial requirements established by the federal government. FoodShare eligibility is determined by state and county caseworkers and the amount of benefits received depends on household income, the number of eligible individuals in the household, and other factors. Individuals who are incarcerated are not eligible to receive SNAP benefits either as an individual or as a member of a household.

During our FY 2009-10 audit, we performed a data match between inmate information supplied by the Department of Corrections and SNAP benefit recipients. We identified 33 incarcerated individuals who were likely either to have improperly received SNAP benefits as an individual or to have increased the benefits available to the households that improperly reported them as members. Of those 33 cases, we selected 10 of the case files for further review.

In seven of the ten cases reviewed, incarcerated individuals received a total of \$20,011 in SNAP benefits as "single person households." Although the seven individuals awarded SNAP benefits as single person households were incarcerated and unable to use their benefits directly, DHS records indicated that unknown persons used \$18,238 in benefits credited to six of the seven electronic benefit debit cards for the purchase of food, including \$9,248 during FY 2009-10.

For the remaining three cases, incarcerated individuals were improperly reported as members of households that received an estimated \$12,590 in additional benefits for which they were not eligible.

In total, we questioned \$21,838 in unallowable benefits: \$9,248 for benefits used during FY 2009-10 by single person households and \$12,590 for benefits used by multiple-person households. As a result, we issued a finding (WI-10-2) and made a recommendation for improvement.

We followed up on this finding during our FY 2010-11 audit. DHS informed us that of the \$21,838 in questioned costs identified in our FY 2009-10 audit, \$1,183 has been recovered thus far. We also found that DHS has only partially implemented its corrective action plan. DHS developed a plan to initially perform monthly matches between FoodShare recipients and incarceration data. DHS also planned to have caseworkers regularly perform matches, beginning in November 2011.

However, DHS had performed only one monthly data match and had not yet implemented regular matches by caseworkers. In April 2011, DHS matched its records for 2,074 individuals receiving FoodShare benefits with incarceration data provided by SSA. DHS identified 235 cases in which incarcerated individuals potentially received inappropriate SNAP benefits. The 235 cases were provided to state and county caseworkers for further review. Caseworkers subsequently determined that SNAP benefits were improperly provided to 27 of these cases, for which they established overpayments totaling \$18,115.

Although DHS has taken initial steps, it has not fully implemented its planned corrective actions to regularly match all FoodShare participants with SSA records. As a result, DHS has not reduced the risk that inappropriate SNAP benefits have been made to individuals who are incarcerated.

At the direction of the Joint Legislative Audit Committee, the Legislative Audit Bureau is currently engaged in a comprehensive audit of the FoodShare program that will be released later this year. The audit will include an assessment of program integrity issues, including the extent to which ineligible individuals, such as inmates, continue to receive FoodShare benefits.

Recommendation

We recommend the Wisconsin Department of Health Services fully implement its corrective action plan and regularly identify SNAP participants who are not eligible for benefits because of incarceration, and seek collection of any identified overpayments.

Finding WI-11-5: FoodShare Benefits Provided to Inmates

Supplemental Nutrition Assistance Program (CFDA #10.551)

No award number available.

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the recommendation. DHS has an existing data sharing agreement with SSA to identify FoodShare recipients who have been incarcerated. The current corrective action plan includes continued development by DHS of a process to perform regular data matches of SSA incarcerated individual data to FoodShare recipient data. The projected completion date of the data match process is October 31, 2012.

**Wisconsin Department of Health Services
Summary of Findings and Questioned Costs
FY 2010-11**

U.S. Department of Agriculture

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-5 ¹	10.551	Supplemental Nutrition Assistance Program	FoodShare Benefits Provided to Inmates*	\$ 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-11-2	93.767	Children’s Health Insurance Program	Eligibility Documentation*	\$ 0
WI-11-2	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-11-3	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-11-4		Multiple Programs	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 audit report 11-4.

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



Department of Workforce Development ■

The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, DWD disbursed \$365.0 million during FY 2010-11; direct federal grants financed \$168.9 million of that amount, including \$19.2 million funded under ARRA. In addition, during FY 2010-11 the Wisconsin Unemployment Reserve Fund financed \$1.2 billion in regular unemployment insurance benefits and \$1.3 billion in federally funded benefits under ARRA.

As part of our standard audit procedures, we reviewed DWD's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for two type A programs received directly from the federal government. We identified concerns related to eligibility determinations and reporting for the Unemployment Insurance (UI) program (CFDA #17.225).

We also followed up on DWD's progress in addressing findings WI-10-6 through WI-10-9 of our FY 2009-10 single audit report. DWD has implemented appropriate corrective action to address our concerns related to findings WI-10-06, WI-10-07, and WI-10-9. However, continued effort is needed to address concerns related to eligibility for certain extended benefits.

Finding WI-11-6: Extended Benefits and High Extended Benefits Eligibility

During FY 2010-11, DWD spent \$2.5 billion under the UI program to provide benefits to unemployed workers. Included are \$147.7 million in Extended Benefits

(EB) and High Extended Benefits (HEB) that are federally funded and are available to individuals who have exhausted regular unemployment insurance benefits and other benefits, such as emergency unemployment compensation. The EB program provides up to 13 additional weeks of benefits during periods a state is experiencing high unemployment. Wisconsin has been in such a period since February 28, 2009. In addition, the HEB program succeeds EB and provides up to seven additional weeks of benefits during periods of extremely high unemployment. Wisconsin entered such a period starting June 13, 2009, and ending October 16, 2010.

In order to qualify for unemployment insurance benefits, claimants must be unemployed or working reduced hours, be available to work, be searching for work, and be meeting other requirements. Provided he or she continues to meet eligibility requirements and after exhausting one type of benefit, the claimant may receive the next type of benefit until all types of benefits are exhausted or the claimant finds employment. While claimants are generally required to search for work while claiming unemployment benefits, they typically are not required to submit documentation of a work search to DWD prior to receiving unemployment benefits.

However, EB and HEB requirements related to work searches are more strict than those for other types of unemployment benefits and claimants typically are required to search for work while receiving EB and HEB payments, even if this requirement was waived for other types of benefits. Under s. 108.141(3g)(c), Wis. Stats., a claimant must make a systematic and sustained effort to obtain work and provide tangible, supporting evidence of doing so to DWD's UI Division for each week the claimant files an EB or HEB claim.

Guidance from the U.S. Department of Labor permits states to make EB and HEB payments based on claimants' certifications that they have both conducted work searches and will provide supporting evidence to the state. If a state opts to base payments on claimants' certifications, the U.S. Department of Labor requires that, at a minimum, the state must periodically test reasonable samples of the tangible evidence submitted to ensure that it has, in fact, received the documentation and that it is complete. In the event a claimant does not provide the necessary certification, payment is to be withheld until the claimant either provides the necessary certification or provides supporting evidence of a work search.

The UI benefits system is an online, interactive system programmed to require EB and HEB claimants to certify they met the work search requirements prior to generating benefit payments. The system also allows the claimant to electronically provide supporting evidence of the work search. However, as reported in our FY 2009-10 single audit, we noted several instances in which, for unknown reasons, the UI benefits system failed to require EB or HEB claimants to certify they met work search requirements before generating benefit payments. In its response and corrective action plan for our recommendation (Finding WI-10-8), DWD stated it would no longer accept just a certification but would move to a higher standard and require actual receipt of a claimant's tangible, supporting evidence of a work search prior to issuance of the EB or HEB payments.

During our FY 2010-11 audit, we again tested for EB and HEB eligibility. We note that the last payments for HEB were for the week ending October 16, 2010. In addition, payments for EB temporarily ended in April 2011 because certain legislation that would continue to allow unemployed individuals in Wisconsin to be eligible for EB was not enacted until August 2011. Therefore, no EB payments were made during our audit period for weeks ending April 23, 2011, through the end of FY 2010-11. Finally, we note that because our prior audit recommendation was made near the end of FY 2010-11, it would not be unexpected to see similar exceptions during our FY 2010-11 audit testing as those identified in our FY 2009-10 audit.

We initially selected unemployment benefit payments for 72 claimants and tested for compliance with eligibility requirements. We then reviewed any EB and HEB weekly payments for these 72 claimants and found 1 claimant for whom the UI benefits system neither required the claimant to certify fulfillment of work search requirements nor required the claimant to provide evidence that these requirements were met for 12 weeks during our audit period. Therefore, we question \$4,656 the State charged the Unemployment Insurance program for the 12 weekly EB claims paid to this claimant, including \$300 in Federal Additional Compensation (FAC) payments.

In addition, we followed up and found that DWD has not implemented its corrective action plan to move to a higher standard and require actual receipt of a claimant's tangible, supporting evidence of work searches prior to issuance of EB payments. Rather, DWD reassessed and continued its prior policy, which we note is in compliance with federal guidelines. Prior to issuing EB payments under this policy, DWD requires claimants to certify that they have both conducted work searches and will provide supporting evidence of doing so. In addition, DWD staff indicated that programming changes were made on March 3, 2011, to ensure that claimants must, in all cases, certify that they fulfilled work search requirements. We will test the effectiveness of these corrective actions during our FY 2011-12 single audit.

Recommendation

We recommend the Wisconsin Department of Workforce Development's Division of Unemployment Insurance ensure that claimants certify that they have both conducted a work search and will submit tangible, supporting evidence of doing so.

Finding WI-11-6: Extended Benefits and High Extended Benefits Eligibility

ARRA-Unemployment Insurance (CFDA #17.225)

No award number available. Questioned UI benefits are for FY 2010-11.

Questioned Costs: \$4,656

DWD Response and Corrective Action Plan: The UI Division acknowledges the findings and has taken steps to correct the system errors. For the case in question, the EB claimant's approved training program waiver had ended and the system should have required certification of the submission of tangible evidence. This was a computer problem that has been corrected.

Finding WI-11-7: Trade Adjustment Benefit Programs

The majority of the benefits disbursed by the UI program are for regular unemployment benefits and extended benefits. However, if workers become unemployed because their jobs were moved overseas, workers may be awarded Trade Readjustment Allowance (TRA) benefits or Alternative Trade Adjustment Assistance/Reemployment Trade Adjustment Assistance (ATAA/RTAA) benefits, which are federally funded benefits under the UI program. During FY 2010-11, DWD disbursed \$12.3 million in TRA benefits and \$1.9 million in ATAA/RTAA benefits.

Unlike other UI benefits, which are determined automatically based on information entered into the UI benefits system, DWD staff must manually determine TRA and ATAA/RTAA benefits. For example, the weekly TRA benefit rate is equal to the regular unemployment insurance benefit rate that was applicable at the time of the claimant's first qualifying separation from employment. DWD staff manually review a claimant's file to determine the weekly benefit payment for the first qualifying separation, and then enter the maximum benefit amount and number of eligible weeks into the UI benefits system. The benefits system then generates weekly payments, similar to unemployment benefit payments, and stops weekly payments when the claimants exhaust their eligibility.

ATAA/RTAA benefits are wage subsidies based on the difference between the eligible worker's wage rate at a prior employer and the wage rate at a new employer. DWD staff manually review worker pay stubs for each week to calculate and approve ATAA/RTAA benefit payments. Benefits are exhausted when the amount paid to the worker reaches \$10,000 for ATAA and \$12,000 for RTAA, or when payments are made for 104 weeks, whichever comes first.

DWD has written procedures for determining claimant eligibility for these programs and calculating the weekly benefit amount and number of eligible weeks. However, we found that DWD staff have not consistently followed the written procedures.

We selected 50 claimants who received TRA benefit payments during FY 2010-11 and 50 workers who received ATAA/RTAA wage subsidy payments during FY 2010-11. We found that DWD appropriately determined eligibility and benefit amounts for 93 of these 100 individuals. However, for three TRA claimants, DWD based the weekly benefit amount on the regular unemployment benefit rate for a period other than the one for the first qualifying separation from an employer. In addition, for four ATAA/RTAA workers, DWD staff approved payments for weeks exceeding the 104-week maximum. We question \$1,402 in TRA benefits and \$403 in ATAA/RTAA benefits that DWD inappropriately paid to these individuals.

DWD staff agree that these payments were inappropriate and most likely occurred due to human error.

☑ Recommendation

We recommend the Wisconsin Department of Workforce Development ensure staff follow the Department's written procedures and accurately determine benefits for the Trade Readjustment Allowance, Alternate Trade Adjustment Assistance, and Reemployment Trade Adjustment Assistance programs.

Finding WI-11-7: Trade Adjustment Benefit Programs***Unemployment Insurance*** (CFDA #17.225)

<u>Award Numbers</u>	<u>Award Years</u>
UI-19618-10-55-A-55	2010
UI-21135-11-55-A-55	2011

Questioned Costs: \$1,805

DWD Response and Corrective Action Plan: DWD agrees with the finding on TRA and ATAA/RTAA eligibility. Staff have been reminded of the procedures for determining benefit payments for TRA and ATAA/RTAA. In addition, measures have been taken to ensure no overpayments are made in the future by revising work sheets used to document payment amounts to include a field to record the last eligible week payable. The revised form was distributed to staff on March 2, 2012, along with instructions and a reminder about the limitations on payments.

Finding WI-11-8: Trade Act Participant Report Financial Reporting

The Trade and Globalization Adjustment Assistance Act (TGAAA), part of ARRA, created significant new reporting requirements for certain grant programs, including the UI program. Previously, the UI program was required to submit the ETA 563, *Trade Adjustment Assistance Quarterly Activities Report*. However, beginning in federal fiscal year 2009-10, the TGAAA required that information previously included on the ETA 563 report be combined with trade adjustment allowance participant information on the Trade Act Participant Report (TAPR).

The TAPR is a quarterly report that provides information on TRA and ATAA/RTAA program activity to measure program performance and to allocate program and administrative funds to the TRA and ATAA/RTAA programs. However, the U.S. Department of Labor has postponed the requirements for certain fields including ATAA/RTAA fields, due to the computer programming required by states to obtain the information. Therefore, at this time, DWD is only required to report TRA participant information on the TAPR.

The Department of Labor’s TAPR Handbook specifies the data elements related to each TRA participant that need to be reported. These data elements include, for example, the date the first benefit payment was made to each participant, the number of weeks and amount paid in the quarter, and the cumulative number of weeks and cumulative total amount paid.

To prepare the TAPR, DWD’s Division of Employment and Training runs a computer report based on information from various DWD systems, including the UI benefits system. However, we are concerned because it appears that DWD has not taken steps to ensure the newly required information is accurately compiled and included in the TAPR.

During our current audit, we reviewed the TAPR for the quarter ended March 31, 2011, and compared information reported for TRA participants to information included in the UI benefits system for accuracy. Of the nine participants we selected, we could trace all of the reported information to the UI benefits system for only three participants. We were able to trace some reported information for the remaining six participants, but other reported information differed from that included in the UI benefits system. For example, cumulative TRA payments to these six participants were overstated by \$5,106 on the TAPR.

DWD staff were unaware that information reported in the TAPR was inconsistent with information included in the UI benefits system. Staff could not identify a specific cause for the inaccurate reporting, but indicated there are likely errors in the computer program used to compile this information. Staff also acknowledged that there is no review of the information included to ensure accurate reporting for the TAPR.

Recommendation

We recommend the Wisconsin Department of Workforce Development ensure it accurately reports information on the Trade Act Participant Report.

Finding WI-11-8: Trade Act Participant Report Financial Reporting

Unemployment Insurance (CFDA #17.225)

<u>Award Numbers</u>	<u>Award Years</u>
UI-19618-10-55-A-55	2010
UI-21135-11-55-A-55	2011

Questioned Costs: None

DWD Response and Corrective Action Plan: DWD agrees with the finding. DWD staff review a sample of the information on the TAPR submission to ensure accurate reporting and will add the TRA payment fields to that sample. A review of the programming used to compile the TAPR revealed an error in the logic used to determine the end date for data

input, which resulted in differences between TRA payments reported on the TAPR and the UI benefits system. A project request to correct programming logic will be made during the week of March 5, 2012, to ensure accurate reporting of TAPR data on the next quarterly submission, which is due May 15, 2012. After the programming logic is corrected, a review will be conducted to ensure the problem was eliminated.

Federal Additional Compensation Overpayments

As part of ARRA, Wisconsin entered into an agreement with the federal government that provided a 100 percent federally funded \$25 weekly supplement to unemployment payments. The FAC supplement was payable to most individuals who received unemployment compensation benefits for weeks beginning February 22, 2009, and ending December 11, 2010.

The UI Division has established routine procedures to identify and seek repayment of unemployment benefits to which claimants were not entitled. Claimants are required to repay any identified overpayments to the Unemployment Reserve Fund. The UI Division then returns the funds to its original funding source.

In some cases, the overpayment amount will include the \$25 FAC supplement, for which the original funding source is the federal government. However, as reported in our FY 2009-10 single audit (Finding WI-10-6), the UI Division did not have the staffing or resources necessary to complete computer programming changes that would allow the UI benefits system to automatically identify and establish overpayments related to the FAC supplement. Therefore, the UI Division was not able to routinely notify claimants of any overpayments of the FAC supplement and their subsequent repayment obligations. We questioned \$9.9 million in FAC overpayments made from the inception of the FAC program through December 31, 2010.

During our FY 2010-11 audit, we followed up and found DWD implemented appropriate corrective actions. The UI Division completed computer programming to establish FAC overpayments in two phases. Phase one programming changes, which were implemented starting May 10, 2011, allow the UI Division to routinely identify any overpayments of FAC supplements at the time it identifies overpayments of any unemployment benefits to which claimants were not entitled. Phase two programming changes, which were implemented between August 22, 2011, and September 13, 2011, established FAC overpayments related to overpayment determinations made prior to May 10, 2011. As of October 9, 2011, DWD had established \$12.1 million in FAC overpayments and collected and returned \$1.4 million to the federal government.

Benefit Fraud Detection

As noted, DWD's UI Division disbursed \$2.5 billion in benefits to unemployed workers during FY 2010-11. The majority of the benefit payments, which are initially determined based on information reported by the unemployed workers, are awarded in the appropriate amounts to eligible individuals. However, unemployed individuals may on occasion conceal or misrepresent information used in making benefit eligibility determinations, resulting in the issuance of inappropriate unemployment benefit payments.

States are expected to have policies and procedures in place to detect and recoup inappropriate benefit payments, which are also referred to as overpayments. The Program Integrity Unit in the UI Division is responsible for detecting overpayments. Its efforts are focused on areas that the UI Division believes will result in the most substantial overpayment detections, but are more limited in other areas, including detecting unemployment fraud by incarcerated individuals, who are not eligible to claim benefits during periods they are unavailable for work.

During our FY 2009-10 audit, we determined that the UI Division had stopped completing a match between data on incarcerated individuals and unemployment benefit payments. Therefore, we compared unemployment benefit payments for the month of May 2010 to information provided to us by the Department of Corrections for individuals incarcerated in state prisons as of May 31, 2010. We identified 59 individuals with exact matches for names and social security numbers, provided that information to Program Integrity Unit investigators, and made recommendations for improvement (Finding WI-10-7).

During our FY 2010-11 audit, we followed up and found DWD implemented appropriate corrective actions. The Program Integrity Unit investigators found that the 59 individuals we identified during our FY 2009-10 audit were not available for work during the period for which they received \$329,174 in unemployment benefits. Investigators also found these claimants had intentionally concealed information about their eligibility for benefits. DWD established overpayments totaling \$329,174 and will attempt to collect the overpayments through its routine overpayment collection process. In addition, because these claimants were found to have concealed a material fact relating to their eligibility, DWD also assessed forfeitures totaling \$414,572 of future unemployment benefits over the next six years.

The UI Division also updated its procedures related to the crossmatch and, starting in March 2011, resumed matching data on incarcerated individuals from the U.S. Social Security Administration with unemployment benefit payments on a monthly basis. The monthly report typically generates around 100 matches that the Program Integrity Unit investigates. We reviewed five claimants from the March 2011 report and found the Program Integrity Unit was appropriately following up on the matches and establishing overpayments and penalties.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2010-11**

U.S. Department of Labor

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-6	17.225	ARRA-Unemployment Insurance	Extended Benefits and High Extended Benefits Eligibility*	\$ 4,656
WI-11-7	17.225	Unemployment Insurance	Trade Adjustment Benefit Programs	1,805
WI-11-8	17.225	Unemployment Insurance	Trade Act Participant Report Financial Reporting	0

* Repeat finding from audit report 11-4.

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

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University of Wisconsin System ■

The University of Wisconsin System, which provides postsecondary academic education for approximately 182,000 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 and plans for the future of public higher education in Wisconsin. 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 wide-ranging public service programs to Wisconsin residents. UW System Administration is 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.

UW System had operating costs that totaled approximately \$4.6 billion and disbursed \$1.9 billion in federal financial assistance during FY 2010-11. The funds included \$619.1 million in awards under the Research and Development Programs Cluster, of which \$56.3 million was funded by ARRA, and \$1.2 billion 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 the audit period. Our compliance review for FY 2010-11 focused on the Research and Development Programs Cluster and on the Student Financial Assistance Cluster, both type A programs.

In addition, we included the Wisconsin Humanities Council in our FY 2010-11 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 tied to 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 2009-10 single audit report. The following narrative reports our findings by UW campus. Any campuses not listed did not have findings to report.

University of Wisconsin System Administration

UW System Administration had operating costs totaling \$52.7 million in FY 2010-11, and federal grant expenditures for that period totaled \$873,000. 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 2009-10 single audit report. We found that UW System Administration needs to continue its efforts to resolve concerns related to its compilation and review of the UW System grant schedules.

Finding WI-11-9: 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 for OMB Circular A-133 single audits 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 a CFDA number 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 each component of UW System, including UW System Administration, the 13 campuses, UW Colleges, and UW-Extension. Staff at the campuses, UW Colleges, and UW-Extension 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 that is reported to the federal government.

To prepare the individual UW 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 some of the other campuses; and various reports submitted by other campuses. Financial reporting staff review the expenditure spreadsheets for missing information, such as CFDA or other identifying numbers, and reconcile the expenditures to the accounting records. Once this process is completed, the expenditure spreadsheets are sent to the campuses for verification that the information is correct.

After receiving any changes from the campus staff, financial reporting staff 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 draft grant schedules are then sent to the campuses for a final review.

We first reported concerns regarding UW System Administration's preparation of the grant schedules during our FY 2008-09 audit. During our FY 2009-10 audit, we noted improvement in the preparation of the FY 2009-10 schedules, but continued to identify material errors. We recommended that UW System Administration further improve upon guidance and instructions developed for the campuses and for financial reporting staff, including guidance on the requirements of the Schedule of Expenditures of Federal Awards as provided by OMB Circular A-133 and the identification of problem areas to focus review (Finding WI-10-10). UW System Administration agreed with our recommendation and implemented corrective actions, including developing a detailed guide for campus staff that contains a checklist and examples of common errors and how to correct them. Training with this guide was provided to campus staff in October 2011.

During our current audit, we noted additional improvement in the preparation of the FY 2010-11 schedules, but continued to identify material errors. We reviewed the grant schedules for each campus, UW System Administration, UW Colleges, and UW-Extension and identified errors in the expenditures reported, as well as missing or inaccurate grant information. For example, we noted that expenditures for Federal Family Education Loans (FFEL) were omitted from the UW-Milwaukee grant schedule in error, resulting in an understatement of \$4.9 million. We found that while there was no new FFEL awarded in FY 2010-11, UW-Milwaukee had expenditures in FY 2010-11 that related to prior year awards.

In comparison to FY 2009-10, we found that fewer campuses had classification errors on the grant schedules. We identified classification errors on 9 of the 16 grant schedules we reviewed for FY 2010-11, compared to 15 schedules with errors during FY 2009-10. However, we continued to identify material classification

errors. For example, on UW-Whitewater's grant schedule, expenditures for Federal Direct Student Loans of \$59.9 million were inappropriately classified as expenditures under the National Science and Mathematics Access to Retain Talent (SMART) Grants, and \$243,490 of expenditures under the National SMART Grants were inappropriately classified as expenditures under Federal Direct Student Loans.

Finally, we noted a variety of errors in the grant information on the draft schedules, including grants with missing or incorrect CFDA numbers; other identifying numbers not listed when CFDA numbers were not available; grant names not listed correctly; subgrants not listed with the subgrantor or not listed with the correct subgrantor; and grants that were not classified correctly as research and development, student financial assistance, or other grant programs. In addition, although the underlying accounting records separately identified ARRA awards for most campuses, the grant schedules did not always separately identify the ARRA awards, as required by federal regulations.

It appears the review of the expenditure spreadsheets and draft grant schedules at the campus level has not been completely effective in ensuring the accuracy of the information. In addition, there was turnover in the staff who are responsible for preparing the individual grant schedules in UW System Administration financial reporting. Given that UW System Administration financial reporting must rely on the campuses to ensure the schedules are materially correct, it is important that it continues to provide guidance and instruction to the campus staff that includes an emphasis on the OMB Circular A-133 requirements and their responsibilities for the accuracy and completeness of their grant schedule information.

Recommendation

We recommend University of Wisconsin System Administration continue to provide guidance and instructions to the campuses, 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: Preparation of UW System Grant Schedules

Multiple Programs

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2010-11

Questioned Costs: None

UW System Administration Response and Corrective Action Plan: While significant improvements have been made in UW System procedures for preparing the grant schedule, UW System Administration management concurs with the recommendation. UW System Administration anticipates taking three steps to improve the accuracy of the grant schedule. First, UW System Administration will explore how to obtain more reliable ARRA designations from UW institutions and include such designations in the expenditure data used to compile the grant schedules. Second, UW System

Administration will investigate possible ways to automate the reporting and populate the schedule directly from the expenditure data. This would avoid keying errors, incorrect names, and missing ARRA designations. Lastly, UW System Administration will consider implementing a more targeted institutional review process. For example, instead of one review by grant accounting staff within each UW institution, the portion of the grant schedule related to the Student Financial Assistance Cluster may be reviewed by the financial aid director or staff for reasonableness and accuracy. These steps will be taken prior to compilation of the FY 2011-12 grant schedule.

University of Wisconsin-Madison

UW-Madison, which provides instruction to 42,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$2.5 billion in FY 2010-11. Federal grant expenditures for that period totaled \$899.1 million, including \$575.7 million for the Research and Development Programs Cluster and \$283.7 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls for student loans for the Student Financial Assistance Cluster and found UW-Madison's internal controls to be adequate to ensure compliance with student loan administration. We also gained an understanding of and tested UW-Madison's internal controls used in administering the Research and Development Programs Cluster, tested compliance with specific grant requirements for the research and development grants, 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. However, we noted concerns with internal controls or compliance in the following areas: the National Institutes of Health (NIH) salary cap limitation, unallowable costs charged to certain research and development grants, noncompliance with specific grant requirements for a program, controls over the key personnel compliance requirement, controls over equipment management, and noncompliance with federal rules related to the disposal of federally titled equipment.

Finding WI-11-10: National Institutes of Health Salary Cap Limitation

As a condition of receiving federal financial assistance, Public Law 112-10, the *Department of Defense and Full-year Continuing Appropriation Act of 2011*, restricts the amount of direct salary that can be charged to an NIH grant for an individual to \$199,700. Federal regulations require that this amount be adjusted for the percent of effort the employee worked on the NIH-sponsored grants. For example, if an employee only worked 50 percent of his or her time on NIH grants, the salary cap would be lowered to \$99,850, which is 50 percent of the maximum cap. If an employee's salary exceeds the salary cap, the excess salary must be charged to nonfederal accounts.

The salary cap calculation is complex and includes various factors, such as payroll costs, number of NIH projects the employee works on, the length of an employee's appointment, and the employee's work effort. The campus departments are responsible for monitoring salary levels for staff receiving NIH funding to ensure the NIH salary cap is not exceeded. Research and Sponsored Programs is responsible for providing information about the NIH salary cap to the campus departments. However, while the campus departments monitor salaries charged to NIH grants on a monthly basis, campus department staff did not understand that the salary cap limit is required to be adjusted to reflect the actual work effort the employee charged to the NIH grants.

We initially identified 39 employees who appeared likely to have exceeded the salary cap. We selected three of these employees for detailed testing. In all three instances, the employee worked less than 100 percent on NIH grants, but UW-Madison did not adjust the salary cap limit for the employee's actual work effort. As a result, we found that all three employees exceeded the NIH salary cap by a total of \$15,999. In addition, according to NIH regulations, fringe benefits and overhead costs are calculated using the salary amount. Using the federally approved fringe benefit rate of 39.5 percent of salaries and the overhead rate of 48.5 percent of total salaries and fringe benefits, we calculated that UW-Madison also inappropriately charged fringe benefit costs of \$6,320 and overhead costs of \$10,825 to the NIH grants for these three employees.

We question \$33,144 related to the salaries, fringe benefits, and overhead costs that were inappropriately charged to the NIH grants. Research and Sponsored Programs determined \$1,405 of the questioned costs relates to the Diabetes, Digestive, and Kidney Diseases Extramural Research (CFDA #93.847) grant and \$6,233 relates to the Aging Research (CFDA #93.866) grant. The remaining amount of questioned costs relates to five other grants. At the time of our fieldwork in February 2012, the actual amounts were not readily available. Therefore, the questioned costs for these five grants are estimated. Based on our testing, it is likely that other employees' salaries also exceeded the NIH salary cap.

Recommendation

We recommend the University of Wisconsin-Madison ensure salary costs do not exceed the National Institutes of Health salary cap limit in accordance with federal regulations, and work with the federal government to determine whether the salary cap limit should be recalculated for all employees funded with National Institutes of Health grant funds during FY 2010-11.

Finding WI-11-10: National Institutes of Health Salary Cap Limitation

Alcohol Research Programs (CFDA #93.273)

<u>Award Number</u>	<u>Award Year</u>
R01 NAA017192	FY 2010-11

Estimated Questioned Costs: \$7,243

Drug Abuse and Addiction Research Programs (CFDA #93.279)

<u>Award Number</u>	<u>Award Year</u>
R01 DA020832	FY 2010-11

Estimated Questioned Costs: \$8,825***Nursing Research*** (CFDA #93.361)

<u>Award Number</u>	<u>Award Year</u>
R01 NR010241	FY 2010-11

Estimated Questioned Costs: \$4,910***Cancer Control*** (CFDA #93.399)

<u>Award Number</u>	<u>Award Year</u>
P50 CA095817	FY 2010-11

Estimated Questioned Costs: \$4,243***ARRA-Trans-NIH Recovery Act Research Support*** (CFDA #93.701)

<u>Award Number</u>	<u>Award Year</u>
1RC4DA029975-01	FY 2010-11

Estimated Questioned Costs: \$285***Diabetes, Digestive, and Kidney Diseases Extramural Research***
(CFDA #93.847)

<u>Award Number</u>	<u>Award Year</u>
R21 DK084426	FY 2010-11

Questioned Costs: \$1,405***Aging Research*** (CFDA #93.866)

<u>Award Number</u>	<u>Award Year</u>
R37 AG025216	FY 2010-11

Questioned Costs: \$6,233

UW-Madison Response and Corrective Action Plan: Research and Sponsored Programs will continue its practice of providing information about the NIH salary cap to campus departments. This information includes an online work sheet to determine the appropriate salary amount based on the employee's level of work effort on a project.

In addition, UW-Madison will review the calculations of the estimated questioned costs to determine if the cap was exceeded and make any appropriate adjustments. UW-Madison will also review salaries for those individuals with gross pay over the NIH salary cap to verify that the limit was correctly calculated.

Finding WI-11-11: Unallowable Costs

As a condition of receiving federal financial assistance, the principal investigator and other department staff are responsible for ensuring costs charged to a federal grant are reasonable to meet the purpose of the grant, and are allowable in accordance with the grant agreement and OMB Circular A-21, *Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions*. This circular highlights specific allowable and unallowable costs for federal grants.

During our FY 2010-11 audit, we selected 33 federal research and development grants for detailed compliance testing, including testing of the allowable costs/cost principles compliance requirement. Two of the grants selected, Drug Abuse and Addiction Research Programs (CFDA #93.279) and Cancer Control (CFDA #93.399), were administered by the Center for Health Enhancement Systems Studies (CHESS), which is part of the Industrial Engineering Department in the College of Engineering. CHESS expended \$1.5 million under the Drug Abuse and Addiction Research Programs grant and \$2.9 million under the Cancer Control grant during FY 2010-11. Overall, we found that CHESS appropriately administered these two grants. However, we identified \$4,377 in unallowable costs that were charged to the grants in FY 2010-11.

For the Drug Abuse and Addiction Research Programs grant, we tested 35 expenditure transactions and found 2 transactions totaling \$165 related to a conference whose purpose was not related to the grant program, and thus these transactions were unallowable charges for this grant. After we raised questions regarding these transactions, CHESS staff identified five additional transactions totaling \$363 that were charged to this grant in error. For the Cancer Control grant, we tested 35 expenditure transactions and found four unallowable charges, including travel costs of \$1,966, publishing costs of \$129, and a conference registration of \$1,298. After we raised questions regarding these transactions, CHESS staff identified a related \$456 transaction that should not have been charged to this grant.

Transactions are initiated by the principal investigator or other research staff and are reviewed and entered into the accounting system by financial staff. While these transactions appear to have been allowable according to OMB Circular A-21, they were charged to the incorrect grant programs when the transactions were entered into the accounting system, and thus were unallowable charges for those grants. It appears staff turnover contributed to the transactions being charged to the incorrect grants. We question a total of \$528 charged to the Drug Abuse and Addiction Research Programs grant and \$3,849 charged to the Cancer Control grant.

☑ Recommendation

We recommend the University of Wisconsin-Madison College of Engineering ensure costs are charged to the appropriate federal grant and are allowable in accordance with federal regulations.

Finding WI-11-11: Unallowable Costs***Drug Abuse and Addiction Research Programs*** (CFDA #93.279)

<u>Award Number</u>	<u>Award Year</u>
R01 DA020832	FY 2010-11

Questioned Costs: \$528

Cancer Control (CFDA #93.399)

<u>Award Number</u>	<u>Award Year</u>
P50 CA095817	FY 2010-11

Questioned Costs: \$3,849

UW-Madison Response and Corrective Action Plan: Research and Sponsored Programs will continue its practice of attaching electronic copies of sponsored project award documents to the “Associated Documents” tab on the project information in the campus online financial reporting tool. Research and Sponsored Programs also will continue to populate a “Requirements” tab, also displayed in the campus online financial reporting tool, which provides specific guidance on select terms and conditions to aid award management.

In addition, the College of Engineering will continue to provide guidance on the allowability of expenses as outlined in OMB Circular A-21 to department and center staff.

The questioned costs identified in this finding were corrected in fall 2011.

Finding WI-11-12: Grant Requirements

When UW-Madison is awarded a federal grant, it agrees to follow the terms and conditions for the award as indicated in the contract or grant agreement. For example, the terms and conditions may include restrictions on the types of purchases that may be made using the grant funds.

During our FY 2010-11 audit, we selected 33 federal research and development grants for detailed compliance testing, including testing of the special tests and provisions compliance requirement. One of the grants selected was the Institute for Atom-efficient Chemical Transformations (Other Identifying #9F-31963), a subgrant

from Argonne National Laboratory, which was granted the funds from the U.S. Department of Energy. The Chemical and Biological Engineering Department in the College of Engineering administers this subgrant. The subgrant agreement between Argonne National Laboratory and UW-Madison contained a condition that all travel not included in UW-Madison's cost proposal must be approved in advance by Argonne National Laboratory. In our testing of 25 transactions, we selected 8 transactions, totaling \$2,650, related to travel expenditures. We found that none of these expenditures were included in UW-Madison's cost proposal, and UW-Madison staff did not seek prior approval from Argonne National Laboratory to use the grant funds for travel costs.

When we asked staff in the Chemical and Biological Engineering Department about the travel expenditures, they were unaware of the subgrant agreement requirement to obtain prior approval for travel expenditures. It is important that department staff responsible for grant programs understand the terms and conditions related to the grants to ensure only allowable expenditures are charged to grant programs.

Recommendation

We recommend the University of Wisconsin-Madison College of Engineering appropriately review all contracts and grant agreements and implement any special terms and conditions.

Finding WI-11-12: Grant Requirements

Institute for Atom-efficient Chemical Transformations (Other Identifying #9F-31963)

<u>Award Number</u>	<u>Award Year</u>
9F-31963	FY 2010-11

Questioned Costs: \$2,650

UW-Madison Response and Corrective Action Plan: Research and Sponsored Programs will continue its practice of attaching electronic copies of sponsored project award documents to the "Associated Documents" tab on the project information in the campus online financial reporting tool. Research and Sponsored Programs also will continue to populate a "Requirements" tab, also displayed in the campus online financial reporting tool, which provides specific guidance on select terms and conditions to aid award management.

In addition, the College of Engineering will provide guidance to department and center staff on the need to check for specific federal award terms and conditions in the "Requirements" tab of the campus online financial reporting tool.

The questioned costs identified in this finding did receive federal agency approval in October 2011.

Finding WI-11-13: Key Personnel

In applying for federal research and development grants, an application for funding will typically include staffing proposals that specify who will work on the grant and the extent of the planned involvement of key personnel, such as the principal investigator, on the grant. While the grant recipient is allowed some latitude in changing the staffing mix and level of involvement of key staff working on a grant, there are specific limitations specified by federal regulations. OMB Circular A-110, *Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-profit Organizations*, requires that grant recipients request prior approval from federal awarding agencies for a reduction in time devoted to the grant project by the principal investigator of 25 percent or more. In cases where a request for prior approval of changes related to key personnel is not acceptable to the federal awarding agency, the grant may be suspended or terminated.

UW-Madison uses the Effort Certification and Reporting Technology (ECRT) system to track time charged to grant programs by principal investigators and others who work on research and development grants. Principal investigators are required to certify their time semiannually, using a report from ECRT that shows the time worked on each of their grant projects. The effort reporting coordinator in each department is responsible for reviewing the certifications and ensuring compliance with the key personnel compliance requirement.

During our FY 2009-10 audit, we noted a reduction of more than 25 percent in the work effort charged by the principal investigator to NIH's Drug Abuse and Addiction Research Programs grant (CFDA #93.279) at the College of Engineering, but found no record that prior or after-the-fact approval had been requested or received from NIH. We recommended the UW-Madison College of Engineering ensure it monitors changes in work effort for key personnel and seeks and receives prior approval from the federal government when changes are expected (Finding WI-10-12).

We followed up on this finding and found that UW-Madison upgraded ECRT in November 2010 to include commitment percentages for key personnel, which will facilitate the monitoring of effort in relation to commitment obligations. In addition, UW-Madison sent a notice on April 26, 2011, to research administrators on the importance of notifying the federal awarding agency of changes to key personnel. Finally, we reviewed the key personnel compliance requirement for the Drug Abuse and Addiction Research Programs grant, and found that UW-Madison obtained approval for the reduction in work effort that we had identified in FY 2009-10. We did not identify any concerns with the FY 2010-11 work effort for this employee.

However, during our FY 2010-11 audit, we identified an internal control weakness related to the key personnel compliance requirement for a different grant administered by the College of Engineering. Based on the ECRT certification filed in April 2011, for the period from July 1, 2010, through December 31, 2010, we noted a reduction in the work effort charged to the U.S. Department of Energy's

Office of Science Financial Assistance Program grant (CFDA #81.049) by the principal investigator of more than 25 percent for which prior approval was neither requested nor received from the federal awarding agency. The principal investigator devoted 43 percent less effort to this grant than the budgeted commitment. When we asked staff for an explanation of the change in work effort, staff were unaware of the key personnel compliance requirement. Staff later indicated that the employee had taken a medical leave, which caused the work effort charged to the grant to decline. However, staff did not notify the U.S. Department of Energy of the reduction in work effort.

In February 2012, Research and Sponsored Programs staff at UW-Madison provided us with an updated ECRT certification for the principal investigator for the period July 1, 2010, through December 31, 2010. That certification indicated that 25 percent of the principal investigator's work effort was devoted to the grant, and thus was meeting the key personnel requirement. Apparently, while the principal investigator had taken a medical leave, it was only for a short period of time, and the work effort had not been accurately charged to the grant. While it appears that UW-Madison is in compliance with the key personnel requirement for this grant, we believe there is an underlying internal control weakness because the decline in work effort was not identified until we brought it to the attention of staff in the College of Engineering. Therefore, we repeat our recommendation.

Recommendation

We again recommend the University of Wisconsin-Madison College of Engineering ensure that staff are aware of the key personnel compliance requirement, monitor changes in work effort for key personnel, and seek and receive prior approval from the federal government when changes are expected.

Finding WI-11-13: Key Personnel

Office of Science Financial Assistance Program (CFDA #81.049)

<u>Award Number</u>	<u>Award Year</u>
DE-FG02-96ER54375	FY 2010-11

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: Research and Sponsored Programs will continue its practice of capturing effort commitments for key personnel and displaying this information on the effort cards in the ECRT reporting system. Research and Sponsored Programs will also continue to provide guidance on the need for prior approval in the "Guidelines for Effort Reporting: Proposing, Managing, and Certifying Effort Associated with Sponsored Projects" in the section entitled "Requesting approval to change the level of committed effort."

In addition, the College of Engineering will continue to provide guidance to its effort coordinators on the need to review effort cards for differences in certified effort from committed effort before finalizing the processing of the cards.

The grant mentioned in the example did not have a reduction of effort of 25 percent or more so prior approval was not required or requested.

Finding WI-11-14: Equipment Management

UW-Madison's equipment inventory system is used for the property management of equipment funded by both the state and the federal government. We estimate that as of June 30, 2011, UW-Madison managed federally funded equipment with an acquisition cost of more than \$336.2 million, including scientific and technological equipment used in conducting research. OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose 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 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 for equipment purchased with federal funds, such as who retains title of the equipment. UW-Madison's Surplus Property unit administers and sells any surplus equipment and provides disposition data to Property Control. 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.

During our FY 2008-09 audit, we identified concerns with the management of equipment records and 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 that is not feasible, Property Control records should include a notation to ensure the pieces of equipment are being properly tracked and maintained (Finding WI-09-8).

In response to our recommendation, Research and Sponsored Programs and Property Control sent notices to the department property administrators in spring 2010 on the importance of communicating capital equipment changes in a timely manner. In March 2010, a reminder was published in *Administrative News*, a newsletter posted on the UW-Madison Division of Business Services' website. However, in completing testing for our FY 2009-10 audit, we noted concerns with 13 of the 40 pieces of equipment reviewed. This included two items that initially could not be found. One item appeared to be sold and the other item had been replaced by the vendor, but it appeared that Property Control was not informed of the changes. We also found that UW-Madison had not completed a full physical inventory since August 2008.

We again recommended UW-Madison ensure all campus departments follow procedures for managing equipment, including updating records when equipment is moved and ensuring all equipment has the appropriate inventory tag attached when feasible. When that is not feasible, Property Control records should include a notation to ensure the pieces of equipment are being properly tracked and maintained. In addition, we recommended UW-Madison complete its biennial physical inventory (Finding WI-10-11).

As a result of the recommendation reported in our FY 2009-10 single audit report, the U.S. Department of Energy contacted UW-Madison seeking further details on UW-Madison's planned corrective actions. In response to our recommendation and the April 8, 2011 inquiry by the U.S. Department of Energy, UW-Madison hired a central property management officer, who began employment at UW-Madison on November 29, 2011. On April 26, 2011, Research and Sponsored Programs and Property Control sent notices to the department property administrators reminding them of the policies regarding equipment. Finally, UW-Madison is considering implementing bar code tagging systems or radio frequency identification (RFID) tags, which would be placed on the equipment instead of the current tags. RFID tags would be used to automatically update records in UW-Madison's equipment inventory system.

In addition, we found that UW-Madison has completed physical inventories, as required by federal regulations. As noted, federal rules require that UW-Madison complete a physical inventory of equipment purchased with federal funds at least once every two years. We found that the last inventory of federally titled equipment was completed in December 2011 and the last inventory based on a statistical sample of all active inventory, including federally titled and other federally funded equipment, was completed in July 2011.

Based on our FY 2010-11 testing and our review of the correspondence between UW-Madison and the U.S. Department of Energy, it appears that UW-Madison is following the remediation plans it submitted to the U.S. Department of Energy. However, we continued to note some 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 noted improvements in this area, but continued to have concerns with 8 of the 40 pieces of equipment reviewed. For example:

- Two items that had an inventory tag attached were located in a different location than Property Control records indicated.
- Four items that appeared to match Property Control records based on serial number or other identifying information did not have an inventory tag attached.
- One item that appeared to match Property Control records based on serial number or other identifying information did not have an inventory tag and was located in a different location than Property Control records indicated.
- One item could not be found: a laptop computer acquired in May 2003 at a cost of \$5,607. After we brought this to the attention of UW-Madison staff, they removed the laptop computer from the inventory records because they believed the item was sent to Surplus Property. Based on our review, we noted that this item was likely sent to Surplus Property in May 2009 and because the pick-up request did not include the serial number for the laptop computer, the laptop was not identified as surplus property. Starting in FY 2009-10, the pick-up request must be submitted electronically and must include the serial number for the piece of equipment.

Recommendation

We again recommend the University of Wisconsin-Madison ensure that all campus departments are following procedures for managing equipment, including updating records when equipment is moved and ensuring that all equipment has the appropriate inventory tag attached. When that is 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: Equipment Management

Research and Development Programs Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2010-11

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: UW-Madison continues to improve the accuracy of its capital equipment inventory records and has improved the timeliness and thoroughness of capital equipment inventories. UW-Madison is following the corrective action plan submitted and approved by its federal cognizant audit agency in 2011. In addition to maintaining the regular inventory schedule, UW-Madison is taking the following steps:

- dedicating necessary staffing and financial resources, including the hiring of a central property management officer in November 2011, to enhance the property management system and to provide ongoing guidance and instruction to departments;
 - continuing to provide reminders to departments via e-mail and articles in Business Services' newsletters reiterating the need to maintain records when capital items are moved, sold, or scrapped;
 - being more diligent in recording on the capital equipment record when informed that a tag cannot be attached to an item;
 - continuing its investigation into the use of bar coding systems for all federally titled property; and
 - developing training materials on good management practices in inventory management for campus departmental administrators.
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Finding WI-11-15: Equipment Disposal

OMB Circular A-110 indicates that when equipment with a current per unit fair market value of \$5,000 or more is no longer needed for a federal program, it may be retained or sold provided that compensation is made to the original federal awarding agency. Proportionate compensation to the original awarding agency is required when the equipment is federally titled or if it has a special condition stating that proportionate compensation is needed. The amount of compensation is computed by applying the percentage of federal participation in the cost of the original project to the current fair market value. Further, federal regulations allow the recipient to retain the lessor of \$500 or 10.0 percent of the sales proceeds. Given the amount of equipment managed by UW-Madison at various locations, it is important that proper controls are in place for the disposal of equipment.

Several entities within UW-Madison are involved in the disposal of equipment. Property Control maintains 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. The campus departments are responsible for notifying Property Control of plans to dispose of equipment. When an item is transferred to Surplus Property, Research and Sponsored Programs is required to determine whether there are any restrictions on the sale of the item, and then to provide approval for the item to be sold. Surplus Property administers and sells the surplus equipment and provides disposition data to Property Control.

During our FY 2010-11 audit, we reviewed the disposals for four pieces of equipment purchased with federal funds and valued at greater than \$5,000 at the time of disposal. For one of the four items, UW-Madison used information from an old grants system and inappropriately concluded that the equipment it sold for \$17,500 was not federally titled. However, based on UW-Madison's equipment records, we determined that this piece of equipment was federally titled and, thus, UW-Madison was required to return the proceeds from the sale of the equipment to the federal grantor agency. This piece of equipment was purchased in 1996 with U.S. Department of Energy funding under the Office of Science Financial Assistance Program grant (CFDA #81.049).

Because federal regulations allow UW-Madison to retain the lessor of \$500 or 10.0 percent of the sales proceeds, UW-Madison is allowed to retain \$500 from the sale, and \$17,000 should be returned to the U.S. Department of Energy.

Recommendation

We recommend the University of Wisconsin-Madison Office of Research and Sponsored Programs take steps to ensure it is using accurate equipment information when providing approval to sell federally funded equipment and ensure that the appropriate portion of the proceeds from the sale are returned to the original federal awarding agency.

Finding WI-11-15: Equipment Disposal

Office of Science Financial Assistance Program (CFDA #81.049)

<u>Award Number</u>	<u>Award Year</u>
DE-FG02-91ER40643	FY 2010-11

Questioned Costs: \$17,000

UW-Madison Response and Corrective Action Plan: Research and Sponsored Programs and Business Services have established a process as part of the award close-out procedures to verify the equipment records of all equipment purchased with funds from federal awards where the title to equipment is with the federal government. This process will include new, clearer, and detailed instructions from Research and Sponsored Programs to Business Services about the

allowability of sales of surplus property as well as the appropriate funding source to deposit sales proceeds. If there are federally titled equipment items, instructions from the agency about proper disposition of the items will be obtained and held with the project files. In cases where UW-Madison is told to sell federally titled equipment, it will follow OMB Circular A-110 or the agency regulations regarding distribution of the proceeds. For the particular item discussed in this report, \$17,000 was returned to the U.S. Department of Energy in March 2012.

University of Wisconsin-Milwaukee

UW-Milwaukee, which provides instruction to 30,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$514.7 million in FY 2010-11. Federal grant expenditures for that period totaled \$269.1 million, including \$30.2 million for the Research and Development Programs Cluster and \$227.8 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested UW-Milwaukee's internal controls and tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-Milwaukee's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to the accuracy of enrollment reporting.

Finding WI-11-16: Enrollment Reporting

The National Student Loan Data System (NSLDS) periodically provides UW-Milwaukee with a roster file containing information on students receiving federal student loans. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Although UW-Milwaukee uses a third-party servicer for NSLDS reporting, UW-Milwaukee 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 student financial assistance eligibility for transfer students or to determine when students' grace periods end and when students must begin repaying their loans.

On at least a monthly basis, staff in the Department of Enrollment Services run a query on student enrollment data to identify withdrawn and graduated students who need to be reported to the third-party servicer. Staff then update the enrollment status on the roster file and submit the file to the third-party servicer, which subsequently reports the information to NSLDS. We selected 29 students who received federal student loans and had withdrawn or graduated during our

audit period to test whether their enrollment statuses were reported accurately and in a timely manner. We found that one student who graduated in the summer 2010 semester and two students who graduated in the fall 2010 semester were reported in a timely manner, but their statuses were reported as withdrawn. We found UW-Milwaukee had reported the statuses correctly to the third-party servicer, but the information submitted to NSLDS by the third-party servicer showed the students as withdrawn, rather than as graduated.

These errors occurred because of a technical computer programming issue with the third-party servicer's system and the manner in which UW-Milwaukee reports graduation dates. UW-Milwaukee staff indicate that they are working with the third-party servicer to resolve this issue.

Because UW-Milwaukee was not monitoring the enrollment status changes for accuracy after submitting them to the third-party servicer, these three students, and likely other graduated students, were reported with an incorrect enrollment status. As a result of this error, graduated students would continue to appear to be eligible for student financial assistance because of their withdrawn statuses.

Recommendation

We recommend the University of Wisconsin-Milwaukee monitor the third-party servicer to ensure that enrollment status changes are accurately reported to the National Student Loan Data System.

Finding WI-11-16: Enrollment Reporting

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K110437	FY 2010-11

Questioned Costs: None

UW-Milwaukee Response and Corrective Action Plan: In consultation with the third-party servicer, UW-Milwaukee identified the fact that some of these errors were the result of inconsistencies between the degree conferral and end-of-term dates in the student information system academic calendar. As such, UW-Milwaukee will be working with the appropriate faculty governance committees to update its procedures for establishing these dates within the student information system academic calendar with the goal of ensuring that the degree conferral and end-of-term dates are consistent in future semesters.

In addition, UW-Milwaukee has identified a third type of data submission that can be employed to eliminate the occasional discrepancies that may currently exist between the separate and distinct degree completion and enrollment data submissions.

Under this new process, once the first-of-term enrollment data transmission has occurred, the UW-Milwaukee Department of Enrollment Services will schedule regular clean-up submissions containing data only for students who have had degrees posted for the previous term since the first-of-term enrollment data submission. The specific purpose of this “graduates only” submission is to prompt the third-party servicer to change the student enrollment status, updating it from withdrawn to graduated.

The combination of these two changes will eliminate the occasional conflicting student enrollment statuses that were identified as an issue, and ensure that NSLDS contains statuses consistent with UW-Milwaukee and the third-party servicer databases.

University of Wisconsin-Green Bay

UW-Green Bay, which provides instruction to 6,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$80.0 million in FY 2010-11. Federal grant expenditures for that period totaled \$44.2 million, including \$1.3 million for the Research and Development Programs Cluster and \$41.6 million for the Student Financial Assistance Cluster.

During our FY 2010-11 audit, we followed up on the efforts of UW-Green Bay to address concerns included in our FY 2009-10 single audit report. We found that UW-Green Bay implemented corrective actions to address concerns related to the calculation of amounts to return to the federal government when a student withdraws from classes. However, we identified a new concern related to the timely return of student financial assistance funds when a student withdraws from classes.

Finding WI-11-17: Return of Student Financial Assistance Funds

Student financial assistance funds are awarded and disbursed to UW-Green Bay 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 that he or she was originally awarded. 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-Green Bay must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both the school 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 2009-10 audit, we identified three concerns with UW-Green Bay’s return-of-funds calculation:

- when calculating amounts to be returned for students who officially withdrew during the fall 2009 semester, UW-Green Bay staff incorrectly determined the number of days in the semester, which resulted in less funds being returned to the financial assistance programs than required;
- when completing return-of-funds calculations for students who unofficially withdrew during the fall 2009 semester, UW-Green Bay staff used the incorrect number of days for the fall semester in the calculations, as well as the incorrect number of days enrolled; and
- when determining the return-of-funds calculation for a student who withdrew during the spring 2010 semester, UW-Green Bay improperly included a Gaining Early Awareness and Readiness for Undergraduate Programs (Gear Up) scholarship in the return-of-funds calculation.

As part of our FY 2010-11 audit, we followed up on these findings. We reviewed nine students who officially withdrew during the spring 2011 semester to ensure that their return-of-funds calculations were performed correctly. For these nine students, we found that the return-of-funds calculations were performed correctly and the correct number of days were used in the calculation. We also reviewed the return-of-funds calculation for the one student identified as unofficially withdrawing from UW-Green Bay in the spring 2011 semester to determine if the manual calculation was performed correctly. We found the calculation used the correct number of days in the semester as well as the correct number of days for enrollment. Finally, we obtained a listing of students who were awarded a Gear Up scholarship for the spring 2011 semester. We compared those students to a listing of students who withdrew during the spring 2011 semester and found no students awarded a Gear Up scholarship withdrew from UW-Green Bay. Therefore, it appears that no Gear Up scholarships were inappropriately included in a return-of-funds calculation during the spring 2011 semester.

However, as part of our review of the ten students who officially or unofficially withdrew, we identified a concern with the timely return of funds. Federal rules require UW-Green Bay 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 found that UW-Green Bay correctly calculated that \$2,466 should have been returned to the Federal Direct Student Loans program for one student who withdrew on February 2, 2011. This amount should have been returned to the financial assistance program no later than March 19, 2011. However, as of the time of our fieldwork in February 2012, UW-Green Bay had overlooked and had not yet returned the funding to the loan program. Therefore, we question \$2,466 in student financial assistance that UW-Green Bay has not returned to the Federal Direct Student Loans program.

☑ Recommendation

We recommend the University of Wisconsin-Green Bay ensure funds that need to be returned to the applicable student financial assistance programs are returned within the required time frame.

Finding WI-11-17: Return of Student Financial Assistance Funds**Federal Direct Student Loans (CFDA #84.268)**

<u>Award Number</u>	<u>Award Year</u>
P268K112446	FY 2010-11

Questioned Costs: \$2,466

UW-Green Bay Response and Corrective Action Plan: UW-Green Bay will return \$2,466 to the Federal Direct Student Loans program by the end of March 2012. Additionally, UW-Green Bay will work to ensure that any funds needing to be returned to financial assistance programs are returned within the required time period. To help prevent such a problem in the future, an extra step will be inserted in the process. An advisor will review the students for whom a return-of-funds calculation was done from the preceding week to confirm funds have been properly returned to the appropriate program.

University of Wisconsin-La Crosse

UW-La Crosse, which provides instruction to 10,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$146.6 million in FY 2010-11. Federal grant expenditures for that period totaled \$65.3 million, including \$1.6 million for the Research and Development Programs Cluster and \$62.1 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and compliance with the enrollment reporting requirement for the Student Financial Assistance Cluster. We identified concerns regarding the accurate reporting of the enrollment status of students.

Finding WI-11-18: Enrollment Reporting

UW-La Crosse periodically provides the third-party servicer with a roster file containing information on students receiving federal student loans, which is sent to NSLDS. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Federal regulations also state that, unless an institution expects to complete its next roster file within 60 days, the school must notify the lender or the guaranty agency

within 30 days if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis. Although UW-La Crosse uses a third-party servicer for NSLDS reporting, UW-La Crosse 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 student financial assistance eligibility for transfer students or to determine when the grace periods end and students must begin repaying any loans.

According to UW-La Crosse staff, the student enrollment status on the roster file is automatically updated each month based on information in the student information system, and is transmitted to the third-party servicer, which subsequently reports the information to NSLDS. However, based on our testing, it appears that UW-La Crosse does not have sufficient procedures in place to ensure compliance with requirements in this area. We selected 13 students who received federal student loans and withdrew, graduated, or had been “cancelled” during the spring 2011 semester or the fall 2011 semester. A cancellation, which is similar to a withdrawal, means the student or the campus drops all classes for a student before the first day of the subsequent term. We tested to determine whether the enrollment statuses for these students were reported to NSLDS in an accurate and timely manner, and identified two concerns.

First, three students were cancelled on June 7, 2011, after the spring 2011 semester ended. However, these enrollment changes were not reported to NSLDS until September 2011 or October 2011, from 115 to 139 days after their cancellations. These exceptions appear to have occurred because of the timing of the roster files being submitted by UW-La Crosse. UW-La Crosse sends a roster file each month from September 1 through June 1 of the school year. However, a student whose enrollment status is not determined until after the June 1 roster file would not be reported as withdrawn, graduated, or cancelled until at least the September 1 roster file. While summer is not a required enrollment reporting period, UW-La Crosse should have submitted another roster file for students who were determined after June 1 to have been withdrawn, graduated, or cancelled. As a result of these delays, students no longer enrolled would not have been required to begin repaying their loans in a timely manner.

Second, we found two students who were completing internships for credit over the summer and through a portion of the fall 2011 semester had their enrollment statuses reported to the third-party servicer as withdrawn in September 2011 because they were not enrolled in classes for the fall 2011 semester. After their internships were completed in fall 2011, these students appeared to have met the requirements for graduation and should have had their enrollment statuses reported as graduated to the third-party servicer at that time. However, due to certain timing issues, the graduation information submitted to NSLDS by the third-party servicer reported the students as withdrawn, rather than graduated. These errors occurred because of a technical computer programming issue with the third-party servicer’s system and the manner in which UW-La Crosse reported the graduation dates for these students. Because these students were reported as withdrawn rather than graduated, they would continue to appear to be eligible for student financial assistance.

☑ Recommendation

We recommend the University of Wisconsin-La Crosse work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to the National Student Loan Data System accurately and in a timely manner.

Finding WI-11-18: Enrollment Reporting

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112449	FY 2010-11

Questioned Costs: None

UW-La Crosse Response and Corrective Action Plan: UW-La Crosse agrees with the recommendation to work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to NSLDS accurately and in a timely manner.

During discussions with the third-party servicer during audit testing, UW-La Crosse discovered the third-party servicer had changed the monthly reporting calendar to the default monthly reporting calendar, which reports monthly for the nine-month school year from September 1 through June 1 rather than monthly all year to include the summer months of June, July, and August. In February 2012, the third-party servicer ensured UW-La Crosse that it will continue to submit the enrollment files on a monthly basis all twelve months of the year and will not allow UW-La Crosse's reporting calendar to be set back to the nine-month school calendar default. Furthermore, UW-La Crosse will ensure compliance with the requirements by continuing to maintain communication with the third-party servicer and NSLDS to ensure the enrollment file has been submitted on a monthly basis.

The enrollment status of the three students identified during audit testing as cancelled in June 2011 was not reported to NSLDS in a timely manner because summer is not a required enrollment reporting period. However, in response to the recommendation, UW-La Crosse will create an additional file of withdrawals and cancellations for submission to the third-party servicer each June. This will ensure timely and accurate reporting of changes in the enrollment status of the students in this group.

The enrollment status of the two students enrolled for internships during the summer semester was correctly reported as withdrawn for the fall 2011 semester because they were summer students who did not register for the fall 2011 semester. The enrollment status of these students was recorded as withdrawn by the third-party servicer after they did not appear on the September enrollment file submitted to the third-party servicer. This withdrawn status was reported to NSLDS. UW-La Crosse submitted a

degree file containing these two students to the third-party servicer at the end of the fall 2011 semester because degrees are conferred only once at the end of each semester. This updated graduated status was not forwarded to NSLDS. Regardless of the change in enrollment status from withdrawn in September to graduated in December, UW-La Crosse believes these students would not have been eligible for student financial assistance per the September enrollment file and would be required to begin repaying their loans in a timely manner. Further, UW-La Crosse believes this is in compliance with the enrollment reporting requirements.

According to the third-party servicer, the enrollment status reported to NSLDS automatically initiates the sending of a repayment notice to students; these two students would have received a notice per the September roster file. To avoid the automatic sending of a second repayment notice to these students, the third-party servicer did not change their enrollment status from withdrawn to graduated after receiving the December degree file. However, to ensure accurate reporting of student enrollment status, UW-La Crosse will send an additional graduate-only enrollment file to the third-party servicer, which will update the enrollment status to graduated. UW-La Crosse has begun discussions with the third-party servicer to request it report these changes in enrollment status to NSLDS in a timely manner.

University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 13,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$157.5 million in FY 2010-11. Federal grant expenditures for that period totaled \$89.5 million, including \$1.3 million for the Research and Development Programs Cluster and \$80.9 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested UW-Oshkosh's internal controls and compliance with grant requirements for the Student Financial Assistance Cluster. We also followed up on the efforts of UW-Oshkosh to address concerns included in our FY 2009-10 single audit report. Overall, UW-Oshkosh'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, the return of student financial assistance funds, federal reporting within the Fiscal Operations Report and Application to Participate (FISAP), enrollment reporting, and reconciliation procedures. In addition, while UW-Oshkosh has made progress in addressing our FY 2009-10 audit concern related to cash management, we continued to identify untimely reimbursement requests.

Finding WI-11-19: Internal Controls over Student Payroll

UW-Oshkosh participates in the Federal Work-Study (FWS) Program (CFDA #84.033). 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 and accurate. Further, it is important that UW-Oshkosh maintain appropriate documentation to support student salaries charged to the FWS Program. As part of our review, we identified concerns with the separation of duties related to student payroll, the availability of documentation authorizing student hiring and student pay rates, and ensuring student appointments are inactivated on the payroll system when a student ends employment.

Separation of Duties

At UW-Oshkosh, the hiring process for student workers has been delegated to employment coordinators in the various departments. When a student is hired, the employment coordinator completes a student work authorization form, which indicates the student worker's hourly rate and starting date. The student work authorization form is approved by the student worker's supervisor. In most departments, the employment coordinator establishes the student's appointment, enters the student's pay rate on the payroll system, and assigns a supervisor to the student. In some cases, the department will forward the work authorization form to UW-Oshkosh's central Human Resources Office for entry into the payroll system. The student worker's supervisor is responsible for approving the hours the student worked each pay period, as recorded on the Kronos time-reporting system.

We are concerned because sometimes the employment coordinator also supervises student workers, creating a situation in which the supervisor would have the conflicting duties of establishing a student on the payroll system and entering and approving hours worked for the student on the Kronos time-reporting system. We found that for 9 of the 15 students we tested initially, the employment coordinator also supervised the student worker. Further testing of all employment coordinators and supervisors found that of the 118 employment coordinators, 94 also had access to the time-reporting system to both enter and approve hours worked. Because these duties have not been separated, an employment coordinator could create and approve a work authorization form, add a fictitious student to the payroll systems, and enter and approve hours worked in the time-reporting system, which would result in the inappropriate issuance of a paycheck. It appears that these conflicting duties may have arisen in the past few years when UW-Oshkosh delegated certain payroll duties to the employment coordinators in the departments.

In the last quarter of FY 2010-11, UW System implemented the Human Resource System (HRS) to process and record the biweekly and monthly payroll for all staff and students employed by the UW institutions, including UW-Oshkosh. HRS was developed to replace UW System's legacy, mainframe-based payroll systems, as well as Kronos, the student time-reporting system. It will be important for UW-Oshkosh to address these conflicting duties with the conversion to HRS.

In addition, we note one other separation of duties concern related to FWS. We identified concerns with the separation of payroll processing and the disbursement of paychecks. While most student paychecks are electronically deposited into students' bank accounts, approximately one paycheck every other pay period is held at the Payroll Office where, with proper identification, students can pick up their paychecks. We are concerned because these paychecks are held by the student payroll coordinator, who also has the ability to add new students to the payroll system and to enter and approve hours worked into the Kronos time-reporting system. These conflicting duties give the student payroll coordinator position the ability to enter fictitious student workers into the system and receive their paychecks.

Documentation

Federal rules require that documentation be maintained to support payroll charges. Based on our discussions with UW-Oshkosh staff, the student work authorization form appears 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. While UW-Oshkosh Human Resources staff indicated that departments are encouraged to maintain the student work authorization forms, for unknown reasons, the departments are not required to maintain these forms. For 12 of the 15 students we tested, UW-Oshkosh was unable to provide us 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. Further, only one of the three student work authorization forms we were provided properly supported the student's starting date and rate of pay. One of the student work authorization forms was from the fall 2005 semester and had a wage rate of \$6.75 per hour. However, during FY 2010-11, the student was paid at a rate of \$9.00 per hour. UW-Oshkosh staff explained that the student received pay increases during that time. However, staff were unable to provide documentation to support the student's pay rate increases. The other student work authorization form was dated September 29, 2010. However, the student's start date on the payroll system was February 7, 2010. It appears that UW-Oshkosh may have provided us a work authorization form for the fall semester.

As a result, UW-Oshkosh is unable to support that student workers were authorized to be hired and that they are being paid at an authorized pay rate. With the lack of documentation to support that the hiring of the students and the students' rates of pay are authorized, we cannot be assured that students were paid the correct wages.

Inactivating Student Appointments on the Payroll System

Students are typically awarded FWS for one academic year. To ensure FWS students do not exceed their award amount, good internal controls would require that student appointments on the payroll system be inactivated by entering an end date when a student is no longer employed. However, of the 15 students we tested, one student who was no longer employed as of February 24, 2011, was still active on the payroll system. This student had an end date in the payroll system of

July 10, 2011. By not inactivating a student's appointment on the payroll system in a timely manner, UW-Oshkosh is at an increased risk that FWS students could be paid after employment and this could result in overcharges to the FWS Program. 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 on the payroll system as soon as the student is no longer employed.

Recommendation

We recommend the University of Wisconsin-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 disbursing student payroll checks;*
- *maintain documentation related to student payroll, including student work authorization forms, and documentation and approval of pay rate increases; and*
- *ensure Federal Work-Study student appointments are inactivated on the payroll system when a student is no longer employed.*

Finding WI-11-19: Internal Controls over Student Payroll

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A104555	FY 2010-11

Questioned Costs: Undetermined

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh acknowledges the concern of properly separating the duties of establishing student workers in the payroll system and entering and approving student workers' time. However, with the implementation of HRS, all student work authorization forms for newly hired student employees are routed to the Human Resources Office for final approval before they are entered into the payroll system. Furthermore, students enter their own time with the supervisors approving the hours at the end of the pay period.

The UW-Oshkosh Human Resources Office acknowledges the concern of properly separating the duties of authorizing and disbursing payroll checks and has taken steps to remedy this. The Human Resources Office staff member who coordinates student employment and authorizes student

payroll checks no longer distributes the checks; this is accomplished by another individual in the Human Resources Office.

The UW-Oshkosh Human Resources Office acknowledges maintaining documentation related to student payroll is a concern and will take steps to correct it. All employment coordinators will be trained in the importance of maintaining proper documentation of student work authorizations and pay rate increases. Training will be completed by November 2012 so student documentation is appropriate.

The UW-Oshkosh Human Resources Office acknowledges ensuring FWS student appointments are inactivated on the payroll system when a student is no longer employed is a concern and will take steps to correct it. All employment coordinators will be trained in the importance of inactivating appointments in HRS when a student is no longer employed. This training will be completed by November 2012.

Finding WI-11-20: Return of Student Financial Assistance Funds

Student financial assistance funds are awarded and disbursed to UW-Oshkosh 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 that he or she was 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-Oshkosh must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both the school 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.

UW-Oshkosh has procedures in place for identifying students who have withdrawn during the semester. Once a student has been identified as withdrawn, staff in the Financial Aid Office contact staff in the Student Accounts Office within Student Financial Services to request the amount of institutional charges the student has incurred. This information is used to calculate any amounts that may need to be returned to the federal government. However, we found that delays in obtaining information from the Student Accounts Office resulted in one return-of-funds calculation not being completed and delays in completing another one.

We tested the return-of-funds calculations for 15 students who withdrew during our audit period, including three unofficial withdrawals, and identified one student who had withdrawn during the summer session, on July 9, 2010, but for whom a return-of-funds calculation had not been performed at the time of our fieldwork in May 2011. Staff in the Financial Aid Office indicated that a request for

the student's institutional charges was made but, apparently due to staff turnover, the Student Accounts Office did not provide this information to the Financial Aid Office. As a result, UW-Oshkosh did not complete a return-of-funds calculation for this student. When we performed the return-of-funds calculation, we found UW-Oshkosh should have returned \$358 to the Federal Pell Grant Program (CFDA #84.063).

We also found one student in our selection who had officially withdrawn during the fall 2010 semester whose funds were returned 47 days after the withdrawal date. While the funds were returned only two days late, staff in the Financial Aid Office indicated that the return-of-funds calculation was performed late because of delays in obtaining the institutional charges from the Student Accounts Office.

For both of these students, the Financial Aid Office did not monitor to ensure it was receiving the institutional charges information from the Students Accounts Office. We question \$358, the amount UW-Oshkosh should return to the Federal Pell Grant Program.

Recommendation

We recommend the University of Wisconsin-Oshkosh review all students who withdrew during the 2010-11 school year and ensure the appropriate return-of-funds calculations were performed, and implement procedures to better monitor student withdrawals to ensure that all student financial assistance return-of-funds calculations are performed.

Finding WI-11-20: Return of Student Financial Assistance Funds

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102450	FY 2010-11

Questioned Costs: \$358

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs with the finding. The Financial Aid Office has implemented an automated reminder system to ensure it receives information from the Student Accounts Office in a timely manner in order to comply with the 45-day reporting time line. UW-Oshkosh is confident that with new staff in place in the Student Accounts Office, the Financial Aid Office will not encounter future delays in receiving the required information to perform return-of-funds calculations. The review of all FY 2010-11 withdrawals has been performed.

Finding WI-11-21: Federal Reporting

After each academic year, UW-Oshkosh is required to complete the FISAP to report financial activity for the Perkins Loan, Federal Supplemental Educational Opportunity Grants (FSEOG), and FWS financial assistance programs. The FISAP is used as a basis for determining future financial assistance awards from the U.S. Department of Education. Therefore, it is critical for information in the FISAP to be both accurate and properly supported. Further, under the provisions of 34 CFR 668.24(e)(1), schools must retain the FISAP and any records necessary to support FISAP data for three years after the end of the award year in which the report is submitted.

During our FY 2010-11 audit, we tested the FY 2009-10 FISAP, which was filed with the U.S. Department of Education in September 2010. UW-Oshkosh staff provided us with supporting documentation that we used to verify the accuracy of the report. We found the amounts in the FISAP agreed with the supporting documentation we were provided. However, UW-Oshkosh was unable to provide us with supporting documentation for the amounts reported in Part V, Sections G and H, in which schools must report the number of students who worked in Community Service Activities and as Reading Tutors of Children or in Family Literacy Activities. After reviewing this information more closely, we found that the amounts reported were the same as those reported in UW-Oshkosh's FY 2008-09 FISAP. It appears that in preparing the FISAP for FY 2009-10, staff overlooked this section and did not update the information for FY 2009-10.

The FISAP is prepared and reviewed by staff in the Student Financial Aid Office and the Administrative Services Office. While UW-Oshkosh has a review process in place, it was not effective in detecting these errors.

Recommendation

We recommend the University of Wisconsin-Oshkosh:

- *determine the correct amounts that should be reported on the Fiscal Operations Report and Application to Participate for FY 2009-10 and submit a corrected version of this report to the U.S. Department of Education;*
- *ensure amounts on the Fiscal Operations Report and Application to Participate are accurately reported; and*
- *maintain supporting documentation for all amounts on the Fiscal Operations Report and Application to Participate for the required minimum of three years after the end of the award year in which the report is submitted.*

Finding WI-11-21: Federal Reporting*Federal Work-Study Program (CFDA #84.033)*

<u>Award Number</u>	<u>Award Year</u>
P033A104555	FY 2010-11

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs with the finding. The Financial Aid Office has revised the FISAP review process to ensure all data is correct. This finding pertains to the FWS section of the FISAP. UW-Oshkosh reviewed its procedures to extract the information in Part V, Sections G and H. The errors found were due to difficulties in identifying these categories of student workers within the accounting system. UW-Oshkosh has identified the correct categories of students that need to be reported and will submit a corrected FY 2009-10 FISAP to the U.S. Department of Education by March 2, 2012.

Finding WI-11-22: Enrollment Reporting

NSLDS periodically provides UW-Oshkosh with a roster file containing information on students receiving federal student loans. According to federal regulations, each institution must certify the 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. Although UW-Oshkosh uses a third-party servicer for NSLDS reporting, UW-Oshkosh 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 then update the enrollment status on the roster file and submit the file to the third-party servicer, which subsequently reports the information to NSLDS. We selected 15 students who received federal student loans and had withdrawn or graduated during the audit period to test whether their enrollment statuses were reported accurately and in a timely manner. We found one student, who graduated in the fall 2010 semester, whose status was reported in a timely manner but was incorrectly reported as withdrawn. We found UW-Oshkosh had reported the status correctly to the third-party servicer, but due to certain timing issues, the information submitted to NSLDS by the third-party servicer showed the student as withdrawn, rather than graduated. After we raised questions, UW-Oshkosh staff investigated and informed us that 57 students who graduated after the fall 2010 semester were incorrectly reported to NSLDS as withdrawn.

These errors occurred because UW-Oshkosh reported the enrollment status for each of these students on December 27, 2010, prior to the official campus graduation date of January 21, 2011. Because these graduated students were reported prior to the official campus graduation date, the third-party servicer did not process these enrollment status changes. Subsequently, when UW-Oshkosh sent the next roster file containing spring enrollments, these students were no longer listed as being enrolled, and the third-party servicer assumed their statuses should be reported as withdrawn. In contrast, the enrollment status for each of the remaining students who graduated after the fall 2010 semester was reported on January 28, 2011, subsequent to the official campus graduation date, and the enrollment status for each of these students was reported correctly as graduated.

Because UW-Oshkosh was not monitoring the enrollment status changes for accuracy after submitting them to the third-party servicer, each of these students was reported with an incorrect enrollment status. As a result, these graduated students would continue to appear to be eligible for student financial assistance because of their withdrawn statuses.

Recommendation

We recommend the University of Wisconsin-Oshkosh monitor the third-party servicer to ensure that enrollment status changes are accurately reported to the National Student Loan Data System.

Finding WI-11-22: Enrollment Reporting

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112450	FY 2010-11

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: While UW-Oshkosh concurs with the finding, the timing that caused the finding was based on the peculiarities of the academic calendar. As a result of this finding, the Registrar's Office and the Financial Aid Office will monitor the third-party servicer to ensure that all enrollment status changes are reported accurately to NSLDS.

Finding WI-11-23: Reconciliation Procedures

UW-Oshkosh initiates student financial assistance transactions on the student information system. Twice a month, a file is created from the student information system for Perkins Loan and FSEOG disbursements, which are then entered on the general ledger through a manual process. For FWS, earnings information from the payroll system 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 Perkins Loans be completed at least monthly.

However, we found that UW-Oshkosh does not regularly perform monthly reconciliations between its student information system and general ledger for the FWS, FSEOG, and Perkins Loan programs. At the time of our fieldwork in May 2011, we found UW-Oshkosh had only completed reconciliations for the Perkins Loan and FSEOG programs for December 2010 and March 2011. We also found that no monthly reconciliations were performed for FWS. It appears these reconciliations were not completed because staff were unaware of the federal regulations requiring monthly reconciliations. Without monthly reconciliations, UW-Oshkosh is not assured that all records in the student information system have been accurately recorded in the general ledger. Therefore, UW-Oshkosh is not in compliance with federal regulations.

Recommendation

We recommend the University of Wisconsin-Oshkosh comply with the 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 Perkins Loan disbursements are properly recorded on the student information system and the general ledger.

Finding WI-11-23: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A104555	FY 2010-11

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A104555	FY 2010-11

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2010-11

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh agrees with the recommendation and has implemented a monthly reconciliation process of student financial assistance programs.

Finding WI-11-24: Cash Management

Student financial assistance funds are requested from the U.S. Department of Education on a reimbursement basis. 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 the State earns interest income at the expense of the other.

Since our FY 2007-08 audit, we have identified that requests for reimbursement by UW-Oshkosh are not made in a timely manner, resulting in lost interest to the State. The reimbursement requests were delayed because the general ledger, which needs to be manually adjusted to report the funds disbursed, has not been updated on a timely basis. For the past three fiscal years, we recommended that UW-Oshkosh ensure it requests federal reimbursement of student financial assistance expenditures to minimize the time between when it disburses assistance to students and when it receives reimbursement (findings WI-08-18, WI-09-12, and WI-10-14). During that time frame, UW-Oshkosh assigned responsibility for performing the requests for federal reimbursement to a grants accountant, and it indicated plans to automate the updates to the general ledger to allow for more timely requests for reimbursement. During our FY 2009-10 audit, UW-Oshkosh stated it was no longer planning to automate the updates to the general ledger. Instead, a query based on the student information system disbursements was being developed to allow requests for reimbursement to be more timely.

During our FY 2010-11 audit, we tested the spring 2011 semester reimbursement requests and found that UW-Oshkosh requested timely reimbursements for the Federal Pell Grant Program, but not for other student financial assistance programs. The grants accountant told us that the request for reimbursement for the Federal Pell Grant Program was completed in a timely manner because the grants accountant asked the Financial Aid Office for the amount disbursed, rather than waiting to determine the amount based on the general ledger. The query developed for the corrective action plan was not functional until March 17, 2011. Therefore, there continued to be delays in drawing federal funds in other programs. For example, UW-Oshkosh disbursed \$251,980 in funds under Academic Competitiveness Grants and \$170,000 in funds under National SMART Grants on February 15, 2011, but did not request federal reimbursement until March 29, 2011, or 42 days later. Further, UW-Oshkosh disbursed \$120,080 in FSEOG funds on January 25, 2011, but did not request federal reimbursement until March 1, 2011, or 35 days later. As a result of these delays, we estimate lost interest to the State of about \$122.

Since UW-Oshkosh's corrective action was not implemented until March 17, 2011, we also tested the fall 2011 semester reimbursement requests and found that UW-Oshkosh requested timely reimbursements for all student financial assistance programs except for FSEOG. Although UW-Oshkosh disbursed \$212,297 in FSEOG to students on August 30, 2011, the grants accountant did not complete the request for reimbursement until September 22, 2011, because the accountant thought FSEOG funds were disbursed on the same day as Pell grant funds. As a result, FSEOG funds were not requested until 23 days after the disbursement of funds.

Recommendation

We recommend the University of Wisconsin-Oshkosh continue to implement its corrective action plan ensuring that it requests federal reimbursement of student financial assistance expenditures and minimizes the time between when it disburses assistance to students and when it receives reimbursement.

Finding WI-11-24: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Numbers</u>	<u>Award Years</u>
P007A104555	FY 2010-11
P007A114555	FY 2011-12

Questioned Costs: None

Academic Competitiveness Grants (CFDA #84.375)

<u>Award Number</u>	<u>Award Year</u>
P375A102450	FY 2010-11

Questioned Costs: None

National Science and Mathematics Access to Retain Talent (SMART) Grants (CFDA #84.376)

<u>Award Number</u>	<u>Award Year</u>
P376S102450	FY 2010-11

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs with this recommendation. The grants accountant now runs the query developed for the corrective action plan on a weekly basis and draws are done each week based on the query results.

University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 5,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$61.1 million in FY 2010-11. Federal grant expenditures for that period totaled \$37.4 million, including \$326,000 for the Research and Development Programs Cluster and \$35.1 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested UW-Parkside's internal controls and tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-Parkside's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to UW-Parkside's satisfactory academic progress policy, eligibility for second scheduled Pell grants, student financial assistance eligibility for students retaking coursework, student verification procedures, and the return of student financial assistance funds.

Finding WI-11-25: Satisfactory Academic Progress

Federal regulations require that institutions establish and publish reasonable standards for measuring whether students receiving federal student financial assistance are maintaining satisfactory academic progress in their educational programs. Specifically, federal regulations require that an institution's satisfactory academic progress policy for students receiving federal financial assistance must be at least as strict as the institution's academic policy for students enrolled in the same educational program but not receiving federal student financial assistance. At a minimum, federal regulations indicate that students must, at the end of their second year, have a grade point average (GPA) of at least a "C" or have academic standing consistent with the institution's requirements for graduation. If a student does not meet the minimum standards for satisfactory academic progress for two consecutive terms, federal regulations state that he or she is not eligible for federal student financial assistance.

UW-Parkside's academic policy for all students, regardless of whether they are receiving federal financial assistance, requires a cumulative GPA of 2.0 to graduate but allows students to have lower GPAs earlier in their careers. The academic policy provides that, depending on the students' academic standing and GPA, the students could be placed on probation or strict probation, or could be suspended.

UW-Parkside publishes its satisfactory academic progress policy for students receiving federal financial assistance on its website. UW-Parkside's published satisfactory academic progress policy for students receiving federal financial assistance applies to all students, not just students at the end of their second year, and is based on academic standing consistent with requirements for graduation. However, while UW-Parkside's published satisfactory academic progress policy for federal student financial assistance purposes is based on its academic policy, we are concerned because the policy for financial assistance purposes is not, as required by federal regulations, at least as strict as the academic policy for students enrolled in the same educational program but not receiving federal student financial assistance.

For example, a student previously in academic good standing who in one term earns a GPA of at least 1.0 but less than 2.0 would be considered to be on probation under UW-Parkside's academic policy. However, this student would still be considered to be in good standing under UW-Parkside's satisfactory academic progress policy for students receiving federal student financial assistance. In order for UW-Parkside's satisfactory academic progress policy for students receiving federal financial assistance to be as strict as its academic policy, a student on academic probation under the academic policy would also have to be considered on probation under the satisfactory academic progress policy.

We judgmentally selected a sample of five students who met the minimum requirements under UW-Parkside's satisfactory academic progress policy for students receiving federal financial assistance to determine whether these students would have also met UW-Parkside's satisfactory academic progress policy if it had been at least as strict as its academic policy. We found four of these students who would have been considered on probation under UW-Parkside's academic policy for two consecutive semesters and, therefore, should have been considered on probation for federal student financial assistance purposes had UW-Parkside's satisfactory academic progress policy been as strict as its academic policy. Consequently, we determined that these four students should not have been considered eligible for federal student financial assistance. These students received \$22,101 in federal student financial assistance for the semester in which their financial assistance should have been suspended. We question \$22,101 plus an undetermined amount for students we did not test.

UW-Parkside staff indicated that they have additional unpublished policies designed to ensure a student obtains a GPA of 2.0 by graduation. UW-Parkside has an unpublished satisfactory academic progress policy in which students receiving federal financial assistance must maintain minimum cumulative GPA thresholds for each academic level. For example, students at the freshman academic level must have a cumulative GPA of 1.7 to be in good standing with this unpublished policy, in addition to meeting the requirements for being in good standing under the published satisfactory academic progress policy. However, even after taking into consideration UW-Parkside's unpublished policy, UW-Parkside's satisfactory academic progress policy for students receiving federal financial assistance continues to be less restrictive than UW-Parkside's academic policy.

Recommendation

We recommend the University of Wisconsin-Parkside:

- *revise its satisfactory academic progress policy for students receiving federal financial assistance to ensure it is meeting U.S. Department of Education regulations;*
- *ensure its satisfactory academic progress policy for students receiving federal financial assistance is clearly communicated to its students; and*
- *review all students who received federal student financial assistance in the 2010-11 academic year to determine their correct satisfactory academic progress status and adjust federal student financial assistance as necessary.*

Finding WI-11-25: Satisfactory Academic Progress***Federal Supplemental Educational Opportunity Grants*** (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A10455	FY 2010-11

Questioned Costs: \$150 Plus an Undetermined Amount***Federal Work-Study Program*** (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A10455	FY 2010-11

Questioned Costs: Undetermined***Federal Perkins Loan Program*** (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2010-11

Questioned Costs: Undetermined***Federal Pell Grant Program*** (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102595	FY 2010-11

Questioned Costs: \$8,276 Plus an Undetermined Amount***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112595	FY 2010-11

Questioned Costs: \$13,675 Plus an Undetermined Amount***Academic Competitiveness Grants*** (CFDA #84.375)

<u>Award Number</u>	<u>Award Year</u>
P375A102595	FY 2010-11

Questioned Costs: Undetermined***National Science and Mathematics Access to Retain Talent (SMART) Grants*** (CFDA #84.376)

<u>Award Number</u>	<u>Award Year</u>
P376102595	FY 2010-11

Questioned Costs: Undetermined

UW-Parkside Response and Corrective Action Plan: The findings above are a result of the auditor's interpretation that UW-Parkside's Financial Aid Satisfactory Academic Progress (SAP) Policy is not as strict as its academic policy for students enrolled in the same educational program who are not receiving federal student financial assistance. The federal regulations state that it must be at least as strict. UW-Parkside disagrees with the interpretation that its SAP policy is not as strict as its academic policy, and therefore disagrees with the questioned costs of \$22,101.

The basis for UW-Parkside's SAP policy is the Federal Regulation 34 CFR 668.34, which stipulates the requirements that must be met when administering and applying student financial assistance. UW-Parkside's SAP policy consists of three components used to evaluate the status of a student receiving financial assistance: Qualitative Standard, Quantitative Standard, and Time Frame. A student must meet all three components for SAP to be eligible to receive financial assistance. UW-Parkside uses three designations for SAP status: Good Standing, Probation, and Suspended. UW-Parkside's Academic Policy (AP) uses four designations for status: Good Standing, Probation, Strict Probation, and Suspended. The difference between the policies is one of terminology, but not substance. UW-Parkside agrees that the use of the same terminology with different meanings within the two policies might be confusing to those not involved with the application of the policies themselves. To determine if the SAP policy is at least as strict as the AP policy, UW-Parkside not only looks at the terminology used, but the definition of that terminology as it applies to the policies and the results that occur when the policies are applied.

According to UW-Parkside's AP, a student can be placed on 'probation' status because of a certain GPA received during the semester but still continue to progress academically. This student can remain in 'probation' status for multiple terms. The student can continue to enroll in courses each term and progress through the academic career. That same student would be coded as 'good standing' for SAP purposes, as long as the additional SAP standards were met.

Generally, students who are placed on 'strict probation' academically for two consecutive semesters are suspended. Students placed on 'strict probation,' are placed on 'probation' for financial assistance purposes. In UW-Parkside's SAP policy, if students are on 'probation' for two consecutive semesters, they will be suspended from receiving financial assistance. However, in order to remove the suspension for financial assistance purposes, students must not only be reinstated to UW-Parkside, they must also submit an academic progress appeal to the Student Financial Aid Office for consideration of reinstatement of financial assistance eligibility.

In contrast, students could be placed in 'good standing' academically, but fail to meet the quantitative standard or the time frame rule, and therefore be placed on 'probation' for SAP. If the student failed to meet these

requirements for two consecutive semesters, the student would then be 'suspended' for financial assistance purposes. However, academically the student could remain in 'good standing' and continue to progress academically.

From discussions with the auditors, UW-Parkside believes that the confusion results from the different meanings and consequences of the word 'probation' in the SAP and AP policies. To make the terminology in the SAP and AP policies the same, UW-Parkside would need to add the label 'strict probation' as a status for SAP and revise the SAP policy and coding accordingly. Instead of placing a student on 'probation' for failing to meet one of the other standards (time frame and quantitative), the student would be placed on 'strict probation.' Similarly, a student who was on 'strict probation' for two consecutive semesters would be suspended. This would be a revision to the previous SAP policy that states a status of 'probation' for two consecutive semesters results in suspension of financial assistance. While the policies would then appear to be better aligned, the only change would be the terminology used. There would be no difference in outcome from the application of the revised policy.

As stated earlier, UW-Parkside agrees that by using some of the same terminology with different meanings between the two policies might be confusing. As a result, UW-Parkside believes the best solution would be to clarify the definitions of terms in SAP and AP policies to be clearer to outsiders trying to interpret them.

The differences between UW-Parkside's SAP and AP policies raised in the current audit were not brought to our attention in the two previous audits, or addressed in a finding.

At the time of this year's audit, UW-Parkside was in the process of reviewing the SAP policy to address changes in the federal regulations regarding program integrity rules that went into effect July 1, 2011. This review and resulting policy revision were completed and implemented to coincide with the fall 2011 semester grade-run. The revised policy incorporates the recommendation that UW-Parkside clearly communicates the SAP policy to students.

Finding WI-11-26: Eligibility for Second Scheduled Pell Grant

It is possible for students to receive up to two consecutive Pell grants during a single award year, which generally runs from September 1 of one year through August 31 of the next year. A student becomes eligible to receive the second scheduled Pell grant after completing 24 credits and enrolling in classes to earn additional credits attributable to the student's second academic year during a single award year. For example, a student who has earned 24 credits during the fall and spring semesters, and then enrolls for the summer semester, may be eligible for

a second scheduled Pell grant during that award year. However, a student must be enrolled at least half-time to be considered eligible for the second scheduled Pell grant. Institutions are not required to recalculate eligibility for the second scheduled Pell grant for changes in enrollment status after the student has begun attendance in all of his or her classes. However, institutions may have a policy of recalculating an award if a student's enrollment status changes within a term, but the policy must be applied consistently to all students in a program.

UW-Parkside's procedure is to recalculate a student's eligibility for the second scheduled Pell grant if a student withdraws from a course at any time during the summer semester. We tested seven students who received second scheduled Pell grant awards and identified one student who withdrew from a course during the summer 2010 semester, which changed the student's enrollment status to less than half-time. As a result, that student was no longer eligible for the second scheduled Pell grant of \$1,338. UW-Parkside did not identify this student as ineligible.

UW-Parkside does not have a written policy for recalculating eligibility for the second scheduled Pell grant, which along with staff turnover in the financial aid office, likely contributed to the errors we noted. We question \$1,338 plus an undetermined amount for students we did not test.

We note that due to changes in federal rules there will be no new second scheduled Pell grant awards beginning in FY 2011-12.

Recommendation

We recommend the University of Wisconsin-Parkside review all second scheduled Pell Grant Program awards disbursed to students during the 2010-11 academic year to ensure that eligibility for the award remains appropriate based on changes in enrollment status.

Finding WI-11-26: Eligibility for Second Scheduled Pell Grant

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102595	FY 2010-11

Questioned Costs: \$1,338 Plus an Undetermined Amount

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the questioned cost of \$1,338 for the student from the summer 2010 semester. UW-Parkside reviewed all second scheduled Pell Grant Program awards disbursed to students during the 2010-11 academic year. Based on this review, three additional students were identified who received a second scheduled Pell grant disbursement in error. The total cost for the three additional students equals \$2,546. UW-Parkside will return \$3,884 to the federal government for the four students.

Finding WI-11-27: Student Financial Assistance Eligibility for Retaking Coursework

A student must be enrolled at an eligible institution to be eligible for federal student financial assistance. The amount of federal financial assistance an eligible student can receive depends on the student's enrollment status, expected family contribution, and cost of attendance. According to the U.S. Department of Education's Student Financial Aid Handbook, a student must be enrolled at least half-time to be eligible for a loan under the Federal Direct Student Loans program, or for a grant under Academic Competitiveness Grants and National SMART Grants. 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. Further, a student must be enrolled at least half-time to be considered eligible for a second scheduled Pell grant.

UW-Parkside allows students to retake any course, but the course may only be counted once toward graduation requirements. The Federal Student Aid Handbook indicates that generally a retaken course can be counted toward the student's enrollment status, which affects the student's financial assistance award, if the credits earned for retaking the course are in addition to, not as a replacement for, any credits previously earned for the course. Therefore, if a student retakes a previously passed course to earn a better grade, that course cannot be counted toward the total credits taken to determine the student's enrollment status. However, if a student is retaking a course because, for example, the student previously failed the course and received no credit, then the course can be counted toward the total credits to determine the student's enrollment status.

In our selection of 25 students, we identified 6 students who retook courses without receiving additional course credits but continued to receive federal student financial assistance. We reviewed these six instances and identified concerns with four of them:

- The enrollment status for one student should have been reduced to below full-time. However, UW-Parkside did not identify this and continued to consider this student as eligible for a Pell grant as a full-time student. This student was ineligible for \$693 of the disbursed Pell grant.
- The enrollment status for one student should have been reduced to below full-time for two different semesters because the student retook two courses without receiving additional credit. However, UW-Parkside did not identify this and continued to consider this student as eligible for Pell grants as a full-time student. This student was ineligible for \$1,361 of the disbursed Pell grants.
- The enrollment status for one student should have been reduced to half-time. However, UW-Parkside did not identify this and continued to consider the enrollment status of this student as three-quarter time. This student was ineligible for \$694 of the disbursed Pell grant.

- The enrollment status for one student should have dropped below half-time. UW-Parkside did not identify this and continued to consider this student eligible for a second scheduled Pell grant. This student was ineligible for the entire amount of the second scheduled Pell grant of \$1,338.

In our discussions with UW-Parkside staff, they acknowledge that the requirements regarding retaking coursework were included in the Federal Student Aid Handbook. However, because the Code of Federal Regulations does not specifically address this area, UW-Parkside staff do not agree with our finding. We contacted the U.S. Department of Education in February 2012 regarding this finding, and we were advised to include it in our single audit report. We question \$4,086, the amount of the Federal Pell Grant Program overpayments for these four students, plus an undetermined amount for students we did not test.

☑ Recommendation

We recommend the University of Wisconsin-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.*

Finding WI-11-27: Student Financial Assistance Eligibility for Retaking Coursework

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102595	FY 2010-11

Questioned Costs: \$4,086 Plus an Undetermined Amount

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112595	FY 2010-11

Questioned Costs: Undetermined

Academic Competitiveness Grants (CFDA #84.375)

<u>Award Number</u>	<u>Award Year</u>
P375A102595	FY 2010-11

Questioned Costs: Undetermined

National Science and Mathematics Access to Retain Talent (SMART) Grants (CFDA #84.376)

<u>Award Number</u>	<u>Award Year</u>
P376102595	FY 2010-11

Questioned Costs: Undetermined

UW-Parkside Response and Corrective Action Plan: UW-Parkside and the auditors disagree regarding the interpretation of the regulations. The disagreement is centered on the source used as the basis for the respective interpretations of the federal regulations. UW-Parkside went directly to the federal regulations regarding retaking coursework (CFR 668.16). The auditors cited the Federal Student Aid Handbook as the source for interpreting the requirement.

To help assist in clarifying the regulations, UW-Parkside communicated several times with a representative of the Region V office of the U.S. Department of Education in August 2011, requesting unofficial guidance regarding interpretation of the regulations associated with repeated coursework.

As a result of UW-Parkside's communications with the U.S. Department of Education, UW-Parkside believes it has been in compliance with the regulations that were in place during the audit period. As stated by the U.S. Department of Education representative, "Until the 10/29/10 final regulations, our regulations did not address payment for repeated coursework. The regulations in 668.16 stated that as part of a satisfactory progress policy, a school was to include an explanation of how repeated coursework impacted a student's satisfactory academic progress." UW-Parkside's Satisfactory Academic Progress policy does explain the impact of repeated coursework on the student's satisfactory academic progress for federal financial assistance.

The final federal regulations published October 29, 2010, also known as the new Program Integrity Rules, took effect July 1, 2011. The new rules provide clearer regulatory guidance regarding the handling of repeated coursework. UW-Parkside has written and implemented new procedures to ensure compliance with the new definition for repeated coursework that took effect July 1, 2011, for the 2011-12 academic year.

Finding WI-11-28: Student Verification Procedures

To determine eligibility for federal student financial assistance, students must file a Free Application for Federal Student Aid with the U.S. Department of Education. To ensure the accuracy of the self-reported data on this application, institutions are required to verify information for students selected by the U.S. Department of Education. Institutions are required to provide these students with disclosures that

include a written statement indicating the documents required for verification; a summary of the students' responsibilities, including correction procedures, the deadline for completing the actions required, and the consequences of missing the deadlines; and the method the institution will use to notify a student of award changes and the time frame for such notification. In addition, the institution must have written policies and procedures that include this information, as well as procedures for referring overpayment cases to the U.S. Department of Education.

We found that UW-Parkside did complete the required verifications and does notify students in writing that they have been selected for verification. However, UW-Parkside's written statement to students does not document the students' responsibilities. Further, we found that although UW-Parkside has documented its procedures for processing verifications, these procedures do not include the required disclosures.

Recommendation

We recommend the University of Wisconsin-Parkside develop written policies and procedures for verifying information included in the Free Application for Federal Student Aid and ensure written statements provided to students selected for verification include the necessary requirements.

Finding WI-11-28: Student Verification Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A10455	FY 2010-11

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A10455	FY 2010-11

Questioned Costs: None

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Number</u>	<u>Award Year</u>
Various	FY 2010-11

Questioned Costs: None

Federal Pell Grant Program (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102595	FY 2010-11

Questioned Costs: None

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112595	FY 2010-11

Questioned Costs: None**Academic Competitiveness Grants** (CFDA #84.375)

<u>Award Number</u>	<u>Award Year</u>
P375A102595	FY 2010-11

Questioned Costs: None**National Science and Mathematics Access to Retain Talent (SMART) Grants** (CFDA #84.376)

<u>Award Number</u>	<u>Award Year</u>
P376102595	FY 2010-11

Questioned Costs: None

UW-Parkside Response and Corrective Action Plan: UW-Parkside had written policies and procedures in place for the verification process at the time of the audit. However, the identified recommendations are helpful suggestions to help improve UW-Parkside's procedures, processes, and communication to students. UW-Parkside has incorporated the recommendations into its documentation being communicated to students, as well as its processing procedures.

Finding WI-11-29: 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 that he or she was 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 the school 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 identified two concerns with UW-Parkside's return-of-funds calculation.

First, when calculating 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. That error resulted in the return of more funds than required. Because UW-Parkside staff considered the institutional break period to be seven days instead of eight days, their automated calculations on the student information system used 110 days for the spring 2011 semester instead of 109 days. As a result, all 97 of the withdrawals during the spring 2011 semester were calculated incorrectly. We tested the calculation for 6 of the 97 students who withdrew during the spring 2011 semester and found that UW-Parkside returned \$68 more than it should have to the Federal Direct Student Loans program.

Second, we found that UW-Parkside did not consistently include all appropriate institutional charges before completing the return-of-funds calculations. Before performing the return-of-funds calculations, financial aid staff are required to determine the amount of institutional charges, such as tuition and fees, for each student. Institutional charges are used to determine the portion of unearned financial assistance funds that UW-Parkside is responsible for returning to the federal government. Based on our selection of 15 students, we found UW-Parkside did not include all of the appropriate institutional charges in the return-of-funds calculations for three students who withdrew during the spring 2011 semester. As a result, UW-Parkside returned \$1,622 more than it should have to the Federal Direct Student Loans program and \$35 more than it should have to the Federal Pell Grant Program. Despite the fact that UW-Parkside has written procedures regarding which items should be included in the calculation, it appears staff inadvertently overlooked some charges when completing this calculation because institutional charges are determined manually based on the student account information provided on the student information system.

We do not question costs for these students because more was returned to the student financial assistance programs than required.

Recommendation

We recommend the University of Wisconsin-Parkside review its process for calculating returns of federal funds to ensure amounts are properly calculated, including:

- *ensuring that the correct number of days in the semester are counted and correctly entered 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: Return of Student Financial Assistance Funds***Federal Pell Grant Program*** (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P102595	FY 2010-11

Questioned Costs: None***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K112595	FY 2010-11

Questioned Costs: None

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the recommendations and has updated its procedures to account for this.

Finding WI-11-30: Calculation of State Program Returns

The Higher Educational Aids Board (HEAB) awards state grants and scholarships to UW students. When a financial assistance recipient withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Because student financial assistance programs may be funded by the State or the federal government, separate return-of-funds calculations for federally funded grants and state-funded grants should be completed in accordance with the granting agency's guidelines. According to HEAB's Policy and Procedures Manual, campuses should use the federal methodology to determine the amount of funds to be returned to HEAB. Therefore, once UW-Parkside has completed the federal return-of-funds calculation, staff should apply the federal methodology to the state-funded grants and determine how much should be returned to HEAB.

From our selection of 15 students who withdrew from UW-Parkside, we identified 3 students who had received state financial assistance funds. One of these students withdrew during the fall 2010 semester and the return-of-funds calculation was appropriately completed using the federal return calculation methodology. However, for the other two students who withdrew during the spring 2011 semester, rather than using the federal return calculation methodology, UW-Parkside applied its institutional return methodology, in which 100 percent is returned to students withdrawing within the first two weeks of the semester and 50 percent is returned to students withdrawing in the third and fourth weeks of the semester. We applied the federal return calculation methodology to the state funding sources for these two students and found that UW-Parkside should have

returned \$172 more in Wisconsin Higher Education Grant funds to HEAB. Staff turnover in the student financial aid office likely contributed to these errors. Because this finding relates to the administration of state financial assistance programs, we do not consider this to be a significant deficiency or material noncompliance in relation to federal student financial assistance programs.

Recommendation

We recommend the University of Wisconsin-Parkside:

- *revise its procedures for calculating the return of state student financial assistance funds to ensure the calculations follow the federal methodology; and*
- *review the return-of-funds calculations for the 2010-11 academic year and return any amounts owed to the Higher Educational Aids Board.*

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the recommendations and has updated its procedures to account for this. All return-of-funds calculations performed for the 2010-11 academic year were reviewed to ensure compliance with state return-of-funds financial assistance calculations. The review verified that no additional financial assistance dollars are owed to the Higher Educational Aids Board.

University of Wisconsin-Whitewater

UW-Whitewater, which provides instruction to 11,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$138.3 million in FY 2010-11. Federal grant expenditures for that period totaled \$86.9 million, including \$215,000 for the Research and Development Programs Cluster and \$84.1 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls and compliance with the cash management requirement for the Student Financial Assistance Cluster. We identified concerns related to UW-Whitewater's procedures for requesting federal reimbursement.

Finding WI-11-31: Cash Management

Student financial assistance funds are generally requested from the U.S. Department of Education on a reimbursement basis. 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 the State earns interest income at the expense of the other. In addition, federal regulations require that schools disburse funds as soon as administratively feasible and not

maintain excess cash balances related to federal grants. In the event a balance accumulates, a school may retain the balance for up to seven days provided the excess cash balance does not exceed one percent of the total amount of funds the school drew down in the prior award year. The school must immediately return any amount of excess cash over the one percent tolerance level and any amount remaining after the seven-day tolerance period.

To request federal reimbursement, UW-Whitewater Financial Services Office staff run a cash balance report from the general ledger that details the balances of the student financial assistance accounts. If the report shows a negative cash balance, Financial Services Office staff typically request federal reimbursement to bring the balance to zero. As federal funds are received in the Cashier's Office, the general ledger is manually updated to properly reflect the cash balances for each student financial assistance account. To ensure that requests are made in a timely manner, the Financial Services Office runs the cash balance report once or twice weekly, but more frequently at the beginning of a semester when there is more activity. However, if the report is run before the Cashier's Office manually updates the general ledger for federal funds received, the cash balance report will not reflect actual cash balances and excess funds could be requested.

It is important that UW-Whitewater have procedures in place to ensure the general ledger is updated for cash draws prior to running the cash balance report in order to limit the overdrawing of federal funds. Further, procedures should be in place to identify when there are inappropriate positive cash balances in federal student financial assistance accounts. However, we found UW-Whitewater does not have sufficient controls in place to ensure proper amounts are drawn and to ensure excess amounts are identified and returned to the federal government in a timely manner.

We identified two instances in which excess funds were requested that resulted in UW-Whitewater maintaining a positive cash balance that exceeded the allowed one percent threshold, and that was maintained for more than the allowed seven days.

First, Financial Services Office staff requested federal reimbursement of \$226,662 in FSEOG funds on January 18, 2011. The following day, Financial Services Office staff ran the cash balance report, which reflected a negative cash balance for FSEOG of \$226,662, because the cash draw from the previous day had not yet been manually posted to the general ledger. Staff requested reimbursement of \$64,469, the total amount available on the federal reimbursement system. We note had UW-Whitewater not been limited by the amount of available FSEOG funds on the federal system, staff likely would have requested federal reimbursement of \$226,662 in FSEOG funds. In our review, we noted that \$4,687 in disbursements had been incurred since the prior day's cash draw. After taking these disbursements into consideration, we determined that UW-Whitewater overdrew FSEOG funds by \$59,782. Staff identified the overdrawn funds on February 2, 2011, and returned the overdrawn funds to the U.S. Department of Education, but inappropriately returned them to the FWS financial assistance account on the federal reimbursement system. This error was discovered and corrected on March 3, 2011. However, UW-Whitewater maintained a positive cash balance that exceeded the allowable

one percent of the prior year award by approximately \$54,200, and it maintained the positive cash balance for 14 days, which is beyond the allowable seven days.

Second, on March 2, 2011, Financial Services Office staff ran the cash balance report and requested federal reimbursement of \$26,790 in FWS funds. The following day, staff ran another cash balance report that showed a negative cash balance of \$26,790 because the previous day's cash receipts had not yet been posted to the general ledger. Staff again requested and received federal reimbursement of \$26,790 in FWS funds. Staff did not identify that funds had been drawn twice, but the excess cash balance was eliminated by March 28, 2011, as additional FWS expenditures were incurred. Therefore, UW-Whitewater maintained a positive cash balance that exceeded the allowable one percent of the prior year award by approximately \$21,200, and it maintained a positive cash balance for 25 days, which is beyond the allowable seven days.

Given that UW-Whitewater's procedure is to run the cash balance report once or twice weekly, it is unclear why these exceptions were not identified in a timely manner. It would have been expected that the positive cash balance would have come to the attention of Financial Services Office staff, and amounts would have been returned to the federal government in a timely manner.

Recommendation

We recommend the University of Wisconsin-Whitewater ensure the general ledger is updated before the cash balance report is run and ensure any inappropriate positive cash balances are identified and returned to the federal government in a timely manner.

Finding WI-11-31: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A104561	FY 2010-11

Questioned Costs: None

Federal Work-Study Program (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A104561	FY 2010-11

Questioned Costs: None

UW-Whitewater Response and Corrective Action Plan: While UW-Whitewater believed its procedures to be adequate to accurately calculate federal draw amounts based on analysis of the current cash balances, it appears the staff member performing this task did not completely analyze the cash balances reported. UW-Whitewater's

procedures did not anticipate all possible situations staff could encounter when analyzing the cash balances, such as a delayed deposit of a previous draw, but the procedures have been modified to provide a better tool with which to complete this process. The procedures now include a checklist of items to consider when analyzing the cash balances in the calculation of the draw amount, and a reconciliation process to identify any errors in a more timely manner, should they occur in either the calculation or in the entry of information into the federal cash management system. Additionally, because the staff member was involved in the development of the checklist, he is better aware of the steps needed to ensure an accurate calculation for draws and returns of funds. UW-Whitewater will continue to monitor the performance of this task to ensure the procedures are completed as designed, and the expected results are achieved.

University of Wisconsin System
Summary of Findings and Questioned Costs
 FY 2010-11

U.S. Department of Energy

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-15	81.049	Office of Science Financial Assistance Program	Equipment Disposal	\$ 17,000
WI-11-13 ¹	81.049	Office of Science Financial Assistance Program	Key Personnel*	0
WI-11-12 ¹	9F-31963	Institute for Atom-efficient Chemical Transformations	Grant Requirements	2,650

U.S. Department of Education

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-16 ¹	84.268	Federal Direct Student Loans	Enrollment Reporting	\$ 0

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-17 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds*	\$ 2,466

U.S. Department of Education (continued)

University of Wisconsin-La Crosse

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-18 ¹	84.268	Federal Direct Student Loans	Enrollment Reporting	\$ 0

University of Wisconsin-Oshkosh

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-23 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	\$ 0
WI-11-24 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management*	0
WI-11-19 ¹	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	Undetermined
WI-11-21 ¹	84.033	Federal Work-Study Program	Federal Reporting	0
WI-11-23 ¹	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-11-23 ¹	84.038	Federal Perkins Loan Program	Reconciliation Procedures	0
WI-11-20 ¹	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	358
WI-11-22 ¹	84.268	Federal Direct Student Loans	Enrollment Reporting	0
WI-11-24 ¹	84.375	Academic Competitiveness Grants	Cash Management*	0
WI-11-24 ¹	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Cash Management*	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-11-25	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	\$ 150 Plus an Undetermined Amount
WI-11-28 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Student Verification Procedures	0
WI-11-25	84.033	Federal Work-Study Program	Satisfactory Academic Progress	Undetermined
WI-11-28 ¹	84.033	Federal Work-Study Program	Student Verification Procedures	0
WI-11-25	84.038	Federal Perkins Loan Program	Satisfactory Academic Progress	Undetermined
WI-11-28 ¹	84.038	Federal Perkins Loan Program	Student Verification Procedures	0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-25	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	\$ 8,276 Plus an Undetermined Amount
WI-11-27	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	4,086 Plus an Undetermined Amount
WI-11-26 ¹	84.063	Federal Pell Grant Program	Eligibility for Second Scheduled Pell Grant	1,338 Plus an Undetermined Amount
WI-11-28 ¹	84.063	Federal Pell Grant Program	Student Verification Procedures	0
WI-11-29 ¹	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	0
WI-11-25	84.268	Federal Direct Student Loans	Satisfactory Academic Progress	13,675 Plus an Undetermined Amount
WI-11-27	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
WI-11-28 ¹	84.268	Federal Direct Student Loans	Student Verification Procedures	0
WI-11-29 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	0
WI-11-25	84.375	Academic Competitiveness Grants	Satisfactory Academic Progress	Undetermined
WI-11-27	84.375	Academic Competitiveness Grants	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
WI-11-28 ¹	84.375	Academic Competitiveness Grants	Student Verification Procedures	0
WI-11-25	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Satisfactory Academic Progress	Undetermined
WI-11-27	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
WI-11-28 ¹	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Student Verification Procedures	0

University of Wisconsin-Whitewater

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-31 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	\$ 0
WI-11-31 ¹	84.033	Federal Work-Study Program	Cash Management	0

U.S Department of Health and Human Services

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-10	93.273	Alcohol Research Programs	National Institutes of Health Salary Cap Limitation	\$ 7,243
WI-11-10	93.279	Drug Abuse and Addiction Research Programs	National Institutes of Health Salary Cap Limitation	8,825
WI-11-11 ¹	93.279	Drug Abuse and Addiction Research Programs	Unallowable Costs	528
WI-11-10	93.361	Nursing Research	National Institutes of Health Salary Cap Limitation	4,910
WI-11-10	93.399	Cancer Control	National Institutes of Health Salary Cap Limitation	4,243
WI-11-11 ¹	93.399	Cancer Control	Unallowable Costs	3,849
WI-11-10	93.701	ARRA-Trans-NIH Recovery Act Research Support	National Institutes of Health Salary Cap Limitation	285
WI-11-10	93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	National Institutes of Health Salary Cap Limitation	1,405
WI-11-10	93.866	Ageing Research	National Institutes of Health Salary Cap Limitation	6,233

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-11-9		Multiple Programs	Preparation of UW System Grant Schedules*	\$ 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-11-14		Research and Development Programs Cluster	Equipment Management*	\$ 0

Noncompliance Findings Affecting State Programs

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-30 ¹			Calculation of State Program Returns	\$ 0

¹ This finding is excluded from Section III of the Schedule of Findings and Questioned Costs, as it was required to be reported in accordance with Section 510(a) of OMB Circular A-133.

* Repeat finding from audit report 11-4.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 2 of this report.



Department of Transportation ■

The Wisconsin Department of Transportation administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.8 billion during FY 2010-11; direct federal grants financed \$1.1 billion of that amount, including \$258.8 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 one type B program. We identified concerns related to the Transit Services Programs Cluster (CFDA #20.513/20.516/20.521) and the Highway Planning and Construction program (CFDA #20.205). We also followed up on the progress DOT has made in addressing prior audit findings, and found that DOT has materially resolved concerns identified in our FY 2009-10 single audit related to materials testing in the Highway Planning and Construction program (Finding WI-10-20).

Transit Services Programs Cluster

The Transit Services Programs Cluster (CFDA# 20.513/20.516/20.521) is composed of three distinct programs:

- 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) program (CFDA #20.516)—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 2010-11, DOT expended \$7.6 million under the Transit Services Programs Cluster, including \$1.2 million under the 5310 Program, \$4.4 million under the JARC program, and \$2.0 million under the New Freedom Program.

While we found that DOT had some policies and procedures in place to ensure the programs were administered in accordance with federal regulations, we noted internal control concerns related to subrecipient monitoring, reporting, and equipment management. Because of the concerns we identified for 3 of the 10 compliance requirements tested, we qualify our opinion on compliance with the federal requirements for this cluster of grant programs.

Finding WI-11-32: 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 \$7.6 million expended under the Transit Services Programs Cluster, \$6.3 million was subgranted to nonprofit entities or local governments to provide services to the target populations. As the pass-through entity, DOT is responsible for performing monitoring of subrecipients that includes items such as:

- requesting and reviewing supporting documentation for reimbursement requests to ensure costs are allowable. This review 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;
- 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 is more critical, as it may be difficult to obtain the documentation at a later date. We are concerned that DOT does not have adequate procedures in place to ensure subrecipients under the JARC and New Freedom programs are spending the grant funds for allowable purposes and are providing sufficient matching funds from allowable sources.

DOT requires a subrecipient to submit an application, which includes information on how the subrecipient plans to use the funding as well as a proposed budget. Once approved for funding, the subrecipients receive an award notice. As expenditures are incurred, the subrecipient submits requests to DOT seeking reimbursement. However, DOT does not take adequate steps to ensure the requests are appropriate. Although the reimbursement requests for the JARC and New Freedom programs are certified by the subrecipients, they do not include supporting documentation that would allow DOT to assess whether the costs are allowable or the local matching funds are sufficient. For example, a reimbursement request might list a subtotal for "Shuttle Service" for the period, without any indication of how many hours the service was actually provided. Further, the budget information submitted with the application for the JARC and New Freedom programs does not provide sufficient detail that would allow DOT to assess the reasonableness of the reimbursement request. For example, an application may include a budget line item entitled "Shuttle Service Operation" that includes the cost of running the service per hour and the number of hours the service would be available. However, the application does not include detail to support the hourly rate.

Further, DOT did not perform any after-the-fact reviews of supporting documentation, such as through site visits or requests for additional documentation to support the reimbursement requests. DOT staff indicated that DOT has established procedures to perform comprehensive on-site visits. However, no such visits were completed for these programs during FY 2010-11.

We are also concerned that DOT may not be meeting its responsibilities regarding subrecipient audits, which could reduce some of the risk related to its reimbursement request process. DOT is responsible for ensuring that subrecipients obtain an audit when required, as outlined in 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 OMB Circular A-133;
- reviewing the audit reports and following up on 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, while DOT does review audit reports received from subrecipients, it does not monitor which subrecipients are subject to OMB Circular A-133 audit requirements or ensure that those subrecipients have audits performed.

Because of these concerns, DOT cannot be assured that federal funds are being expended for program purposes, or that claimed local matching funds are sufficient or appropriate.

Recommendation

We recommend the Wisconsin Department of Transportation 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-11-32: 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: Currently, DOT staff monitor subrecipients' use of federal and matching funds through thorough review of application budgets, invoices, and outcome reports; periodic on-site visits; and review of subrecipient audit reports. Reimbursement for the JARC and New Freedom programs is calculated by subtracting the required local match from the total costs reported by the subrecipient.

To improve subrecipient monitoring procedures, DOT staff will request and review supporting documentation, including local match documentation, for one subrecipient's reimbursement request per quarter for each grant program. Selection of the reimbursement request will be based on either a risk assessment or random selection. This additional monitoring for allowable costs and appropriate match will be implemented in the calendar year 2013 JARC and New Freedom program cycle. Based on the results of

this initial risk assessment, DOT will determine additional monitoring steps needed. In addition, DOT is exploring technology solutions that will allow more extensive oversight without creating an unmanageable workload for DOT or subrecipient staff.

DOT will continue to require submission of single audit reports with funding applications for all subrecipients subject to OMB Circular A-133 audit requirements. The audit reports will be reviewed by program staff and forwarded to audit staff if any findings are relevant to DOT programs.

Finding WI-11-33: Financial Reporting

FTA requires recipients to report on the financial status of its programs at the end of each federal fiscal year, but it may also request interim reports be filed. DOT must file a separate report and include several specific items for each grant award, including cumulative cash received and disbursed, cumulative expenditures, and encumbrances as of the report date.

We reviewed the 13 interim financial reports that DOT submitted in April 2011 at the request of FTA that should have included cumulative activity for each award through March 2011. We found that DOT incorrectly reported cash received and disbursed in all 13 reports, and that the reported encumbrances did not match DOT's accounting records. In addition, for ten of the reports, the amounts reported as cumulative expenditures did not match DOT's accounting records.

We also reviewed the annual reports submitted in October 2011, which should have included all activity for each award through September 2011, to determine whether DOT was more accurately completing these reports. We noted at least one concern with 7 of the 15 reports submitted:

- 4 of the 15 reports erroneously reported federal cash received as federal cash disbursed and/or as federal expenditures;
- 2 of the 15 reports misreported federal encumbrance activity because the source document had not been updated to include the last month of the reporting period;
- 2 of the 15 reports erroneously reported the uncommitted federal grant balance as encumbered; and
- 1 of the 15 reports did not include federal encumbrance activity because the printed source document used to prepare the report did not include the information.

DOT staff complete the financial reports based on an accounting records reconciliation, which is prepared by staff in the accounting section. However, in

several of the instances we identified, staff did not correctly enter the information from the reconciliation. DOT's lack of written procedures for preparing the financial reports contributed to the reporting errors. In addition, staff turnover resulted in the reports being completed in a short period of time by a staff person with other job responsibilities, and without review by other staff.

At the time of our fieldwork, DOT indicated it was working on a process to automate portions of the process to prepare the reports. This should reduce the likelihood that reports would include outdated information.

Recommendation

We recommend the Wisconsin Department of Transportation develop and implement procedures to ensure complete and accurate financial reports are submitted to the Federal Transit Administration, and correct and resubmit the October 2011 financial reports.

Finding WI-11-33: Financial 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: Prior to electronic submittal to FTA, federal financial reports will be reviewed for accuracy and completeness by DOT's Transit Grants Manager. A paper copy of the reports will be retained in internal files. In addition, DOT will implement business practices to improve the accuracy and timeliness of federal reporting, including creating automated reports of financial data currently maintained manually and in the database. Some of this functionality may be available by October 2012; however, implementation is dependent on other competing priorities for staff and technology resources.

Due to the nature of federal reports capturing a point in time, DOT proposes submitting accurate and complete reports for the next required reporting period rather than attempting to recreate and correct the October 2011 FTA reports.

Finding WI-11-34: Equipment Management

Federal rules define capital assets 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 at least once every two years.

Under the Transit Services Programs Cluster, program funds can be expended to purchase vehicles. During FY 2010-11, DOT expended \$1.0 million under the 5310 Program and provided \$1.0 million to subrecipients under the New Freedom Program to purchase vehicles to help achieve the goals of those programs. FTA requires DOT to track equipment 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. While the vehicles are owned by the subrecipient, DOT remains responsible for maintaining the inventory of 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 its two most recent triennial reviews, completed in May 2006 and May 2009, FTA indicated that DOT's procedures for tracking equipment were insufficient and needed improvement. In response to the 2009 triennial review, in January 2010 DOT hired an asset manager who rewrote its procedures related to tracking of assets and updated the equipment database to assist in managing the assets.

DOT's written procedures include the following requirements:

- Program managers for each program are responsible for entering information for newly acquired vehicles into the 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 the federal government's share of each asset.
- Subrecipients are required to list DOT as a lien holder on all new vehicle purchases. DOT pays the vendor or reimburses the subrecipient 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 for inventorying all vehicles. Using the self-certification form, subrecipients are responsible for verifying the vehicles are still in use, updating information about the vehicles, and returning the certification to DOT. DOT requests the self-certification, which is used in lieu of a physical inventory, as part of the application process for each program.

While we believe the written procedures are sufficient to ensure compliance with FTA’s guidelines, DOT has not been successful in implementing all steps in these procedures.

We reviewed 22 vehicles purchased during FY 2010-11 to determine if DOT followed its written procedures. We found that all 22 vehicles selected were entered into the equipment database. However, some required data elements were not included. For example, the remaining estimated useful life was not entered for any vehicle in our selection, and the federal share was not entered for the seven vehicles purchased under the New Freedom Program.

We found that DOT was listed as lien holder for all vehicles in our review. However, we noted that there was no evidence that the self-certification process had been followed for the 22 vehicles we selected for testing. DOT staff indicated that the self-certification process had not been implemented for either the 5310 or New Freedom programs by the end of FY 2010-11, although it was being implemented for the 5310 Program’s 2012 application process, which will provide funding to subrecipients in 2013 and 2014.

DOT staff indicated that little or no information has been entered into the equipment database since February 2011 because the program manager position for the New Freedom Program has been vacant. DOT staff also indicated that for several years they have experienced staff turnover, which is contributing to delays in fully implementing corrective actions related to the recommendations in the FTA triennial reviews.

Recommendation

We recommend the Wisconsin Department of Transportation follow its written procedures regarding equipment management for the Transit Services Programs Cluster, including taking steps to ensure that asset records are complete and current, and that the self-certification process is completed.

Finding WI-11-34: 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: DOT staff have updated the vehicle database entry screen to include additional fields for location, incidental use, and estimated remaining useful life. Implementation of the new screen and associated logic will occur by April 30, 2012.

The program manager position for the New Freedom Program, vacant since February 2011, will be filled in March 2012. By June 30, 2012, the new program manager will:

- implement a self-certification process for the New Freedom Program;
 - enter missing data for the New Freedom Program vehicles in the asset database records from paper copies of various vehicle documents retained by DOT; and
 - update New Freedom procedures manuals to incorporate procedures related to vehicle purchases.
-

Highway Planning and Construction

As part of our compliance testing for the Highway Planning and Construction grant, we obtained an understanding of and tested DOT's procedures related to its qualification-based selection (QBS) procurement process. While DOT has written procedures for the QBS procurement process, we found that DOT did not maintain documentation to indicate it consistently followed its procedures. We also followed up on our prior year concerns related to materials testing and found that DOT has taken steps to materially address our concerns in this area.

Finding WI-11-35: Qualification-Based Selection

DOT disbursed \$945.7 million in federal funds during FY 2010-11 under the Highway Planning and Construction program, \$234.8 million of which was funded under ARRA. In addition, DOT disbursed an estimated \$393.6 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 are provided by external consulting firms. Approximately \$144.5 million in federal, state, and local matching funds was paid to consulting firms for project development and construction engineering services during FY 2010-11.

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 QBS 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 amount;
- 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.

However, in completing our testing of the QBS process, we found DOT did not always maintain documentation to support that its procedures were followed. We selected 21 projects with construction engineering or design-related services

expenditures during FY 2010-11; DOT was the project manager on 16 of the projects, and management consultants were hired to manage the remaining 5 projects. We tested the 21 projects to determine if DOT’s QBS process was followed and found that 17 of the projects had insufficient documentation for at least one step of the QBS process. For example:

- 1 of the 21 projects did not include a scope of services narrative that was required to be posted with the solicitation;
- 4 of the 21 projects did not have documentation supporting that a cost estimate was created for the project;
- 8 of the 21 projects did not have sufficient documentation to support the decision to select a certain consultant. These eight projects included documentation of the final ranking of the consultants, but did not include documentation of the criteria used to evaluate the consultants and the basis for selection of the final consultant;
- 6 of the 21 projects did not have documentation of contract negotiations; and
- 6 of the 21 projects did not have sufficient documentation of consultant monitoring by DOT. For example, two of the design projects did not have the required progress report, which documents the status of the project.

Because documentation of the steps in the QBS procurement process was not consistently maintained, we cannot be assured that DOT’s written procedures were followed and, therefore, cannot determine whether DOT complied with federal rules regarding QBS.

Recommendation

We recommend that the Wisconsin Department of Transportation follow its established procedures regarding the qualification-based selection procurement process and maintain sufficient documentation of all the steps taken throughout the process.

Finding WI-11-35: Qualification-Based Selection

Highway Planning and Construction (CFDA #20.205)

ARRA-Highway Planning and Construction (CFDA #20.205)

Award Numbers

Award Years

Various

Various

Questioned Costs: None

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

- Develop presentations and training on the QBS process for the local municipalities and counties, which will help ensure appropriate QBS procedures are completed and documented for local design consultant selections.
 - Develop a quality assurance/control process for reviewing construction engineering contract submissions for projects added to the annual construction solicitation. This process will include review of the cost estimate for the consulting service, documentation of selection criteria, and documentation of the primary reason for choosing the consulting firm.
 - Review current contract negotiation records retention procedures and develop more clearly defined procedures for inclusion in the Facilities Development Manual.
 - Provide additional training to the region and local program management consultants regarding requirements for preparing and retaining design progress reports and site visit meeting minutes.
-

Materials Testing

As part of our FY 2010-11 audit, we followed up on DOT's progress in addressing Finding WI-10-20 of our FY 2009-10 single audit report related to materials testing for the Highway Planning and Construction program. Since our FY 1999-2000 audit, we have raised concerns that DOT has not documented all required materials testing and, as a result, DOT could not be assured that all materials used in highway and bridge construction projects met the minimum specifications. During our FY 2010-11 audit, we found that corrective actions taken by DOT have led to significant improvement in its documentation of required materials testing.

Under 23 CFR 637.205, FHWA requires DOT to have a federally approved quality assurance program to ensure highway project materials meet minimum specifications. In its efforts to meet the minimum specifications, DOT's quality assurance program includes testing performed by materials manufacturers, contractors, regional DOT staff, and consultants. As part of our review of DOT's quality assurance program, we evaluated testing documentation in the following areas:

- materials testing performed by contractors;
- materials certifications provided by contractors for manufactured materials; and
- verification testing performed by regional DOT staff or consultants.

Overall, we found that DOT has improved the documentation of testing. For the 15 projects we selected for testing, we found that 98.0 percent of contractor tests, 98.8 percent of materials certifications, and 92.8 percent of verification tests were documented. We note that, while still lower than other areas, the percentage of verification tests documented increases to 94.8 percent if companion cylinder testing, which is no longer a required test, is removed. Companion cylinder testing was eliminated from required testing beginning with projects that began in the 2010 construction season.

As noted in its management decision related to Finding WI-10-20, FHWA worked with DOT to develop a performance goal for DOT to document at least 95.0 percent of required tests and certifications in DOT’s Materials Tracking System. Because DOT has made significant progress in documenting required materials testing and is exceeding the performance goal for two of the three areas we reviewed, we make no recommendation. We encourage DOT to continue its outreach and training with staff and contractors to emphasize the importance of appropriately conducting and documenting materials testing. We will continue to monitor compliance with this requirement during our future audits.

**Wisconsin Department of Transportation
Summary of Findings and Questioned Costs
FY 2010-11**

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-11-35	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Qualification Based Selection	\$ 0
WI-11-34	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management	0
WI-11-33	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Financial Reporting	0

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-32	20.516	Job Access–Reverse Commute	Subrecipient Monitoring	\$ 0
WI-11-32	20.521	New Freedom Program	Subrecipient Monitoring	0
WI-11-34	20.521	New Freedom Program	Equipment Management	0

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



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. DPI disbursed \$6.4 billion during FY 2010-11; direct federal grants to the State financed \$945.4 million of that amount, including \$191.4 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 two type A programs and two type B programs. Overall, DPI has appropriate procedures to administer these federal grant programs. However, we have findings related to grants within the following clusters: Title I, Part A Cluster (CFDA #84.010/84.389); Special Education Cluster (CFDA #84.027/84.173/84.391/84.392); Education Technology State Grants Cluster (CFDA #84.318/84.386); and School Improvement Grants Cluster (CFDA #84.377/84.388). Further, we identified concerns with DPI's time distribution process and subrecipient audit monitoring that affect multiple grant programs. We also followed up on the progress DPI has made in addressing prior audit findings WI-10-17 through WI-10-19 and found that DPI has adequately addressed our prior audit concerns.

Finding WI-11-36: Federal Time Distribution Documentation

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

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

DPI has implemented federally approved procedures that, when followed, would allow DPI to meet the time distribution requirements of OMB Circular A-87. Each quarter, staff in DPI's central office use an employee roster to identify employees whose salaries are partially or entirely federally funded. DPI staff create separate lists for employees whose salaries are funded by multiple funding sources and for employees who 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 and following up with employees who have not submitted a completed time sheet.

For employees whose salaries are entirely 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. Central office 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.

However, we identified three concerns as part of our testing of DPI's time distribution process for the December 2010 certifications and the quarter ended September 30, 2010. First, we found DPI did not include limited-term and student employees on the lists of employees whose salaries and wages are federally funded. We identified 109 limited-term or student employees who should have completed a December certification and 2 limited-term or student employees who should have completed a time sheet for the selected pay period in the quarter ended September 30, 2010.

Second, in reviewing DPI's tracking spreadsheets, we identified six employees for whom DPI had no certifications or time sheets and for whom DPI staff were not able to provide documentation that the employees had been contacted to submit the required certifications or time sheets. At our request, DPI staff contacted the

six employees and received the necessary documentation in June 2011. Based on the time sheets provided by the six employees, DPI charged an additional \$2,561 in salary and fringe benefits to the Special Education Cluster.

Finally, we found 16 employees who DPI staff had contacted to submit the required certifications or time sheets, but for whom DPI did not have documentation of responses. At our request, DPI staff contacted the 16 employees again in May 2011, but at the time of our fieldwork in June 2011, none of the 16 responses had been received.

After we discussed our concerns with DPI staff, they reviewed their documentation and identified additional exceptions. First, DPI staff identified five additional employees who should have been on the tracking spreadsheets. DPI staff contacted these five employees in May 2011 and requested the employees submit the required certification or time sheet. Based on the documentation submitted by these five employees, DPI staff determined that no time distribution adjustments were required. Second, DPI staff found 17 employees whose salaries were funded by multiple funding sources were missing at least one time sheet in FY 2010-11.

Because DPI has not followed its time distribution procedures, it is in noncompliance with OMB Circular A-87 requirements, and federal grants that DPI administers may not have been charged payroll costs appropriately. It is important that DPI request and obtain documentation, and properly monitor and follow up in a timely manner when employees have not submitted documentation, to ensure charges to federal grants are accurate and supported and that any necessary adjustments to payroll charges are made.

Staff turnover is likely one factor contributing to the concerns we noted in this area. DPI staff indicated that the employee responsible for completing these job duties retired in November 2010, and the employee subsequently assigned these responsibilities was trained prior to the retirement. However, while we noted there were written procedures for the time distribution process in prior years, the new employee was not able to provide us with written procedures regarding these job responsibilities. Further, while DPI management had an informal understanding with previous staff on the time frame for contacting employees regarding the certifications and time sheets, DPI has not established a formal, written policy regarding the time frame in which central office staff should follow up with employees who do not submit the required certifications or time sheets. Additional training and written guidance on the required job duties may have prevented some of the errors that we noted in the time distribution process.

We believe that, given the number of exceptions we identified and the potential for additional errors in the time distribution process, these concerns represent a material weakness in DPI's internal controls related to the time distribution process, and material noncompliance with the time distribution requirements of OMB Circular A-87.

Recommendation

We recommend the Wisconsin Department of Public Instruction:

- *ensure all federally funded employees are included in the federal time distribution process;*
- *ensure all employees, including limited-term and student employees, have submitted the required documentation for FY 2010-11, and that any required adjustments to payroll charges are made;*
- *develop a written policy regarding time frames for follow-up by central office staff when employees do not submit required certifications or time sheets; and*
- *ensure staff responsible for federal time distribution job duties are adequately trained and provided with current written procedures for their job duties.*

Finding WI-11-36: Federal Time Distribution Documentation

Multiple Programs

Questioned Costs: Undetermined

DPI Response and Corrective Action Plan: DPI's policies and procedures regarding federal time distribution are annually reviewed by the auditors and were reviewed by the U.S. Department of Education's Office of the Chief Financial Officer in 2008. Prior to FY 2010-11, the procedures were deemed appropriate for the timely and accurate federal time distribution process. The federal time reporting issues identified by the auditors in this report are a result of four staff with accounting and payroll responsibilities for the federal time distribution process either retiring or taking medical leave mid-year.

DPI's federal time distribution policies and procedures, with one exception, have been designed to ensure that all federally funded employees are included in the federal time distribution process. This procedure is reviewed by management at least twice annually to ensure compliance. Prior to FY 2010-11, DPI had not required single-funded work-study student employees to confirm they had not been paid to perform activities outside of their federal Individuals with Disabilities Education Act (IDEA) program. This aspect of the policy has been revised and these part-time work-study employees will be included in the federal time distribution reporting process.

According to established procedures, DPI completed a full analysis of budgeted and actual time reported and made some minor adjustments as part of its FY 2010-11 close. This analysis included all employees required to submit federal time reports, including limited-term and work-study student employees. All required documentation has been submitted. DPI followed up on time reports for the 16 employees for the quarter ended September 30, 2011, and the 17 other multi-funded employees as described in the audit finding. The net adjustment for 17 of these 33 employees was to reduce the charge to DPI's federal grants by \$5,036. This correction was processed in FY 2010-11.

DPI has also incorporated into its written policy time frames for follow-up by central office staff when employees do not submit required certifications and/or time sheets in a timely manner. Finally, staff responsible for federal time distribution are currently well trained and have been provided with the recently revised written procedures. Future staff will also be well trained and provided with current written procedures.

Funding to 2R Charter Schools

DPI administers several federal grant programs under which it subgrants funds to local educational agencies (LEAs), which include school districts throughout the state and 2R charter schools. A 2R charter school is not part of an existing public school district, but rather is considered to be a separate LEA. During the 2010-11 school year there were 18 2R charter schools operating in Wisconsin, including 17 operating within the Milwaukee Metropolitan School District and one operating within the Racine Unified School District. Whereas local school districts are responsible for allocating funding to those charter schools that are part of their districts, DPI is responsible for ensuring amounts subgranted to 2R charter schools are accurate and in accordance with federal rules. As part of our FY 2010-11 audit, we identified several concerns regarding DPI's subgranting of federal funds to 2R charter schools that affected Title I Grants to Local Educational Agencies (Title I) (CFDA #84.010); the Education Technology State Grants Cluster (Ed Tech); and the Special Education—Grants to States (CFDA #84.027) and Special Education—Preschool Grants (CFDA #84.173) .

Finding WI-11-37: 2R Charter School Award Calculations under Title I

Title I funding is used to provide grants to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. Federal rules require that DPI subgrant no less than 95 percent of the funds to LEAs, which include 2R charter schools. During FY 2010-11, DPI subgranted a total of \$196.4 million to LEAs under the Title I grant, \$5.5 million of which was allocated to 2R charter schools.

The U.S. Department of Education uses poverty statistics to make both a preliminary and a final allocation of Title I funds to each public school district in the state. DPI uses the preliminary allocation for planning purposes, and the final allocation is used to make subawards to the school districts. The allocation prepared by the U.S. Department of Education does not include 2R charter schools. Therefore, DPI reallocates funding to the 2R charter schools operating in the Milwaukee Metropolitan School District and the Racine Unified School District using both the free and reduced school lunch program student counts and federal poverty count information as required by federal regulations. A senior accountant at DPI reviews the allocations for overall accuracy and the LEAs are notified of their awards.

We identified two concerns with DPI's reallocation of Title I funding to 2R charter schools. First, we found that in making the reallocations of the Title I funding to the 2R charter schools, DPI does not consider whether each charter school is eligible for all four components funded under the Title I grant: basic grants, concentration grants, targeted grants, and education finance incentive grants. Each grant component has different eligibility criteria. While both the Milwaukee Metropolitan School District and the Racine Unified School District are eligible for these four grant components, DPI did not consider whether each of the 2R charter schools was eligible before reallocating funding from the Milwaukee and Racine school districts' awards. Therefore, it is possible that some 2R charter schools were over-allocated Title I funding and the Milwaukee Metropolitan School District and the Racine Unified School District were under-allocated Title I funding.

DPI staff indicated to us that the U.S. Department of Education had reviewed DPI's process for making the awards to 2R charter schools and found it to be appropriate. However, DPI was unable to provide us with documentation that the U.S. Department of Education approved its methodology. Further, U.S. Department of Education officials with whom we spoke agreed that DPI should be taking steps to determine whether each 2R charter school qualifies for each of the four grant components.

Second, we found that for the 2010-11 school year, DPI used preliminary, rather than final, child counts to reallocate Title I funding to 2R charter schools. For example, DPI used the preliminary child count of 33,369 for the Milwaukee Metropolitan School District, whereas the final count was 33,089. For the Racine Unified School District, DPI used the preliminary count of 4,009, whereas the final count was 3,987. As a result, there were errors in the final allocation of Title I funding to the two school districts and all of the 2R charter schools. It is unclear why the child counts were not updated or why the review by the senior accountant did not identify these errors. The largest under-allocation for a 2R charter school was for Capitol West Academy, which received \$1,301 less funding than it should have received. The largest over-allocation was to Milwaukee College Preparatory School, which received \$2,043 more in funding than it should have received. In total, there was \$10,000 in funding over-allocations. We question \$3,000, which was the amount of over-allocated funding expended by the 2R charter schools through July 15, 2011.

☑ Recommendation

We recommend the Wisconsin Department of Public Instruction:

- *review its process for making Title I grant allocations to 2R charter schools to ensure appropriate review of the allocations is completed;*
- *revise its allocation procedures to ensure it is determining whether 2R charter schools are eligible for each of the four components of the Title I grant and make any necessary adjustments to the awards for the 2010-11 school year; and*
- *correct the errors noted in the Title I grant allocations to the Milwaukee Metropolitan School District, the Racine Unified School District, and the Milwaukee and Racine 2R charter schools.*

Finding WI-11-37: 2R Charter School Award Calculations under Title I***Title I Grants to Local Educational Agencies*** (CFDA #84.010)

<u>Award Number</u>	<u>Award Year</u>
S010A100049A	2010

Questioned Costs: \$3,000 Plus an Undetermined Amount

DPI Response and Corrective Action Plan: DPI has reviewed its process for making Title I grant allocations to 2R charter schools. The senior accountant for federal grants will continue to review final calculations for the accuracy of the federal funding allocations to 2R charter schools. DPI agrees to revise its allocation procedures to ensure it is determining whether 2R charter schools are eligible for each of the four components of the Title I grant. In addition, based on the revised allocation process, DPI has reviewed the 2010-11 and 2011-12 school year allocations and made all necessary adjustments to the awards in the 2011-12 school year. Finally, DPI has reviewed the Title I allocations to the Milwaukee and Racine school districts and the Milwaukee and Racine charter schools, taking into consideration clarifications received from the U.S. Department of Education for the 2010-11 school year. Any over-allocated funds have been adjusted for in the 2011-12 grant award.

Finding WI-11-38: Awarding Funds to New or Significantly Expanded Charter Schools

When a new charter school opens or an existing charter school significantly expands enrollment, the charter school may be eligible for new or additional federal funding. As noted, DPI is responsible for allocating funding to 2R charter schools. Federal rules require that 2R charter schools notify DPI when they are planning to open for the first time or when they are expecting a significant expansion in enrollment. New 2R charter schools notify DPI in writing of their plans to open. For existing 2R charter schools, DPI uses the charter schools' submissions of enrollment data to determine which charter schools significantly expanded. Preliminary allocations of funding to new or significantly expanded charter schools may be based on estimates of expected enrollment. However, federal rules require DPI to adjust for over- or under-allocations once final enrollment data are available. We identified two concerns with DPI's process for determining awards to new and significantly expanded 2R charter schools.

First, DPI has not applied a consistent methodology when determining which 2R charter schools have significantly expanded. Federal rules define the term "significantly expanded" to mean a "substantial increase in the number of students attending a charter school due to a significant event that is unlikely to occur on a regular basis, such as the addition of one or more grades or educational programs in major curriculum areas." Federal rules also indicate that significant expansion can include any other expansion of enrollment that DPI determines to be significant. DPI determined it would define a 2R charter school that significantly expanded as follows:

- a school that had at least 100 students and its enrollment expanded by at least 20 percent; or
- a school that had less than 100 students and its enrollment expanded by at least 20 students.

It would be expected that DPI would use one set of enrollment data to make the determination as to whether a 2R charter school significantly expanded. Then, the actual award amount would be calculated based on each federal program's current year eligibility requirements. However, while DPI developed a methodology using enrollment data, we found that different enrollment data are being used for the various federal programs resulting in different 2R charter schools being identified as having significantly expanded.

For example, under the Title I grant, DPI used total enrollment student counts from its Food and Nutrition System to determine whether a charter school had significantly expanded enrollment. In contrast, under the Special Education grants, DPI used enrollment data from its Individual Student Enrollment System (ISES). As a result, different 2R charter schools were determined to have significantly expanded for each program. Under the Title I grant, Milwaukee College Preparatory School, Veritas High School, and King's Academy charter schools

were determined to have significantly expanded. However, under the Special Education grants, Milwaukee College Preparatory School, Veritas High School, and Downtown Montessori charter schools were determined to have significantly expanded.

We discussed our concerns with DPI staff who agreed that one set of enrollment data should be used to determine which 2R charter schools significantly expanded enrollment. However, at the time of our fieldwork, DPI had not determined which enrollment data to use. Until it makes this decision, DPI cannot determine which schools may have been over-allocated funding. The two charter schools that were different between the Title I and Special Education determinations—King’s Academy and Downtown Montessori—have not expended the additional funding allocated during the 2010-11 school year.

Second, DPI staff were not aware that preliminary allocations to new 2R charter schools are required to be adjusted when final enrollment data become available. Three new 2R charter schools were approved for the 2010-11 school year: King’s Academy, Veritas High School, and Urban Day School. While for two of these new schools—King’s Academy and Veritas High School—DPI Title I staff adjusted the Title I allocation when actual enrollment data became available, DPI had made this adjustment because it had identified these schools as having a significant expansion in enrollment from the prior year when they existed as a private or public school, not because they were new 2R charter schools. However, DPI Title I staff did not adjust the award for Urban Day School when final enrollment data became available. Urban Day School’s enrollment had declined from the initial estimate and, as a result, Urban Day School was over-allocated \$30,000 in Title I funding for the 2010-11 school year. As of July 15, 2011, Urban Day School had expended only \$324,840 of its \$572,708 allocation of Title I funding. Therefore, at this time, we do not question any costs related to Urban Day School’s receipt of Title I funding.

Similarly, for the Special Education grants, DPI Special Education staff did not adjust the awards for two of the three new 2R charter schools when final enrollment data became available. We estimate King’s Academy was under-allocated \$3,000 in Special Education grant funding and Urban Day School was over-allocated \$4,000 for the 2010-11 school year. Urban Day School has expended its full allocation of Special Education grant funding. Therefore, we question \$4,000.

We also note that DPI provides funding to 2R charter schools under several other federal grant programs. Some of these grants use the same determination of whether 2R charter schools significantly expanded as is completed for the Title I grant. Further, DPI may not have appropriately identified new 2R charter schools that received funding under other grant programs. As a result, there may be errors in the allocation of funding to other federal grant programs.

Recommendation

We recommend the Wisconsin Department of Public Instruction:

- *determine the appropriate enrollment data to use and make a single determination for all federal grants as to which 2R charter schools have significantly expanded in enrollment;*
- *review the determinations of which charter schools significantly expanded for the 2010-11 school year and make any necessary adjustments to the grant allocations to 2R charter schools, the Milwaukee Metropolitan School District, and the Racine Unified School District;*
- *revise its procedures to ensure that changes in enrollment between the estimate at the beginning of the year and the final enrollment for new 2R charter schools are reviewed and funding allocations are appropriately adjusted; and*
- *review its allocations of federal funding, including Title I and Special Education grant funding, to new 2R charter schools during the 2010-11 school year and make any required adjustments to those awards based on the final enrollment at those schools during the 2010-11 school year.*

Finding WI-11-38: Awarding Funds to New or Significantly Expanded Charter Schools

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

<u>Award Number</u>	<u>Award Year</u>
S010A100049A	2010

Questioned Costs: None

Special Education—Grants to States (CFDA #84.027)

<u>Award Number</u>	<u>Award Year</u>
H027A100064	2010

Special Education—Preschool Grants (CFDA #84.173)

<u>Award Number</u>	<u>Award Year</u>
H173A100070	2010

Questioned Costs: \$4,000

DPI Response and Corrective Action Plan: DPI agrees with the recommendations. DPI will use the third Friday in September pupil counts to determine whether a 2R charter school has significantly expanded. The use of this data provides for consistency in department procedures for determining significantly expanded enrollments for all federal programs.

DPI reviewed the determination of significantly expanded enrollments for the 2010-11 school year and applied all necessary adjustments to the grant allocations for the 2011-12 school year. Adjustments only affected the calculations for Special Education grant funding as all other programs already use the third Friday in September pupil counts.

DPI has developed and initiated new procedures for the 2011-12 school year to ensure that changes in enrollment between the estimate at the beginning of the year and the final enrollment for new 2R charter schools are reviewed and the allocation of funding is appropriately adjusted. Title I, Title II, and Special Education funding will be allocated to new charter schools using third Friday in September pupil counts. Title I and Title II funding will be allocated and made available at mid-year. Special Education funding will initially be allocated based on enrollment estimates through the application process. New charter schools will only receive 50.0 percent of that estimate and remaining funds will be available when the final allocation is adjusted at mid-year.

DPI has reviewed its allocations of federal funding to new 2R charter schools in the 2010-11 school year to make sure adjustments to those awards were based on actual enrollment counts as opposed to estimates. The allocation of federal funds to Urban Day School for the 2010-11 school year has been reviewed and necessary adjustments to the grant allocation have been made in the 2011-12 school year.

Finding WI-11-39: New 2R Charter Schools and the Competitive Grant Awarding Process

Federal regulations require DPI to ensure that new 2R charter schools receive funding under those programs for which the charter school is eligible. In the case of competitive grant awards, DPI must provide a full and fair opportunity to compete for federal funds to any 2R charter school that opens before the closing of a grant competition. We are concerned that DPI did not take adequate steps to ensure new 2R charter schools were given the opportunity to apply for competitive grants under the Ed Tech program, which provides funding to improve student academic achievement through the use of technology in elementary and secondary schools. DPI subgrants the majority of the funding from the Ed Tech program to LEAs, including school districts and 2R charter schools. DPI expended more than \$6.2 million under the Ed Tech program during FY 2010-11, \$4.0 million of which was funded under ARRA.

New 2R charter schools are responsible for notifying DPI's Charter School team when they plan to open. It is the responsibility of DPI staff administering the Ed Tech program to communicate with the Charter School team to ensure that new 2R charter schools and those planning to open before the closing of each competition are included when holding a grant award competition. Staff administering the Ed Tech program indicated that at the beginning of each fiscal year, they contact DPI's Charter School team to determine the list of 2R charter schools so that the schools can be notified of competitive funding available under the Ed Tech program. DPI staff also noted that charter school information could be checked on DPI's website.

However, it appears DPI did not consistently follow its procedures. Two grant award competitions were held for Ed Tech funding during FY 2009-10 and three were held during FY 2010-11. We found that in three of the five competitions, at least one new 2R charter school was not notified of the grant award competition:

- Bruce Guadalupe Community School 2R charter school submitted its Public School Update form on July 13, 2009, to notify DPI that it was open, but the school had not been included in the ARRA-funded grant competition that closed on October 16, 2009.
- Veritas High School submitted its Public School Update form on April 26, 2010; King's Academy submitted its form on June 15, 2010; and Urban Day School submitted its form on July 16, 2010. However, these three 2R charter schools were not included in the two ARRA-funded grant competitions that closed on August 30, 2010.

As a result, these schools did not have an opportunity to compete for federal funding under the Ed Tech program.

DPI will not be awarding competitive funding under the Ed Tech program in the future, as the program ended in FY 2010-11. However, we believe the concerns noted could occur with other competitive grant programs that DPI administers. Therefore, we believe DPI should review its procedures for administering competitive grants to ensure staff understand their responsibility for including all eligible 2R charter schools in grant competitions, including those that open after a grant competition begins.

Recommendation

We recommend the Wisconsin Department of Public Instruction ensure all new eligible 2R charter schools and those planning to open before the closing date of grant competitions are identified and provided a full and fair opportunity to compete for federal funds.

Finding WI-11-39: New 2R Charter Schools and the Competitive Grant Awarding Process

ARRA-Education Technology State Grants (CFDA #84.386)

<u>Award Number</u>	<u>Award Year</u>
S386A090049	2009

Questioned Costs: None

DPI Response and Corrective Action Plan: DPI agrees with the recommendation. DPI is reviewing its current process and will update its competitive grant award procedure to address this concern.

Finding WI-11-40: Eligibility for Ed Tech Grant Funds

DPI has established a web-based Consolidated Application that LEAs complete to apply for formula grants funded under the Elementary and Secondary Education Act (ESEA). DPI administers several ESEA programs that use the Consolidated Application, including Title I and Ed Tech. LEAs must complete the program plan section of the Consolidated Application for each federal program, detailing how their planned activities meet the goals of the program. LEAs are also required to complete a budget detail section for each federal program, which includes information such as specific personnel costs or specific services or capital assets that will be purchased with the funds. These two sections, along with several other sections, comprise the LEA's program application for each grant.

DPI program staff are responsible for reviewing the program applications related to the programs in their areas of responsibility. For example, DPI staff responsible for the Ed Tech program will review the Ed Tech applications to determine whether an LEA's planned activities and use of funds appear allowable and meet the program's intent, and that the LEA has earmarked at least 25 percent of the award for professional development activities, as required by federal regulations. In addition, to be eligible to receive funding under the Ed Tech program, federal regulations require an LEA to submit a long-range strategic educational technology plan. DPI requires LEAs to complete a long-range technology plan once every three years. DPI has developed a process to track receipt of the plans, and staff indicated that they verify the LEA has filed a plan with DPI before approving the LEA's Ed Tech program application.

If the LEA's planned use of the funds is allowable, DPI staff responsible for the Ed Tech program electronically approve the program application, which allows the LEA to claim reimbursement for program-related expenditures. Once all program applications within the Consolidated Application are reviewed and approved, DPI sends an overall approval letter to all of the LEAs indicating that funding under all of the ESEA programs covered by the Consolidated Application has been

approved. DPI's review and approval process is important because if it approves an incomplete program application, DPI is not assured that the LEA intends to spend the funding in accordance with federal rules and for allowable purposes.

During our FY 2010-11 audit, we identified two concerns with DPI's review and approval of the Ed Tech program applications. First, DPI approved 3 of the 88 program applications for Ed Tech funding that we reviewed even though the program applications were not complete:

- The Milwaukee Academy of Science 2R charter school did not complete a program plan or include detailed budget information. Detail was included for ARRA funding under the Ed Tech program and DPI staff indicated that they assumed that the non-ARRA funding would be used for the same purpose. The entire \$6,537 award was expended as of June 30, 2011.
- The La Crosse School District allocated \$7,184 of its non-ARRA award to personnel costs. However, neither the budget detail nor the program plan identified which personnel costs would be funded. The school district expended \$5,159 of the award for personnel costs as of June 30, 2011.
- For the Milwaukee College Preparatory 2R charter school, the application did not document how the school would meet the 25 percent professional development earmarking requirement, which would require the school to spend \$849, or 25 percent of its \$3,394 award, on professional development activities for teachers.

Second, DPI approved the Ed Tech program applications for five 2R charter schools even though they had not submitted a long-range educational technology plan, as required by federal rules to be eligible for the program. While two of the charter schools had not expended their funding, the other three had expended \$7,315 of their Ed Tech award by June 30, 2011.

DPI staff indicated that in both instances they were told by the then Assistant State Superintendent for the Division for Libraries, Technology and Community Learning to approve these applications before all required information was received from the LEAs in order to allow the overall approval letters to be mailed to the LEAs.

We discussed these concerns with DPI staff who agreed that applications should not be approved until all required documentation is received and reviewed to ensure the LEAs are planning to use the funding in accordance with federal rules. Although DPI staff does perform site visits, during which time they could verify that the funds were being spent properly, visits are completed on a cyclical basis and were not recently completed for five of the six LEAs. For the remaining LEA, a review was completed prior to the LEA claiming the funds under the Ed Tech program. In total,

we question \$19,860, representing the amount of the awards that were expended by the six LEAs. We also discussed whether it would be possible for DPI to adjust its approval letter process so that in those instances in which an LEA has not submitted all required information, the letter could indicate that the LEA's application has not been approved for those programs because of missing or incomplete documentation. DPI staff indicated that this would be considered by DPI's Consolidated Application committee.

DPI will not be awarding funding under the Ed Tech program in the future, as the program ended in FY 2010-11. However, we believe the errors noted could occur with other grant programs that use the Consolidated Application. Therefore, we believe DPI should review its process for approving funding for programs that use the Consolidated Application to ensure these concerns are addressed.

Recommendation

We recommend the Wisconsin Department of Public Instruction review its current process for approving funding for grant programs using its Consolidated Application and consider whether the Consolidated Application approval letters should be adjusted when local educational agencies have not adequately completed all necessary aspects of the application process.

Finding WI-11-40: Eligibility for Ed Tech Grant Funds

Education Technology State Grants (CFDA #84.318)

<u>Award Number</u>	<u>Award Year</u>
S318X090049A	2009

ARRA-Education Technology State Grants (CFDA #84.386)

<u>Award Number</u>	<u>Award Year</u>
S386A090049	2009

Questioned Costs: \$19,860

DPI Response and Corrective Action Plan: DPI agrees with the recommendation and is in the process of developing a new Consolidated Application for the next fiscal year. Consideration will be given to establishing internal controls that support each individual grant within the Consolidated Application.

Finding WI-11-41: Subrecipient Audit Monitoring

DPI administers various federal programs for which it serves as the pass-through agency, providing subgrants to LEAs such as school districts and cooperative educational service agencies (CESAs).

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 and submit a copy of the report to the federal government. Further, when the auditor reports findings related to federal funds received from a pass-through entity, the subrecipient must submit a copy of the report to the pass-through entity that provided the federal funds. As the pass-through entity, DPI is responsible for:

- ensuring LEAs meet the audit reporting requirements of OMB Circular A-133;
- reviewing the reports and any audit findings related to the federal funds it has subgranted to the LEAs; and
- issuing management decisions on the audit findings within six months after receipt of the report. A management decision means that DPI has evaluated the finding and the planned corrective action and issued a written decision as to what corrective action is needed.

DPI staff on the School Financial Services team receive single audit reports from LEAs and perform a desk review. As part of the desk review, findings are entered into a tracking spreadsheet. Subsequently, a senior accountant on the School Management Services team reviews the audit findings and consults with program staff to make management decisions on those findings. Management decisions are added to the tracking spreadsheet, which is used to coordinate the generation of management decision letters to the subrecipients.

During our FY 2010-11 audit, we obtained an understanding of and tested internal controls over DPI's process for receiving and reviewing subrecipient single audit reports. We reviewed DPI's procedures related to subrecipient audit reports covering FY 2009-10, which were due to DPI by March 31, 2011. DPI received single audit reports from all of the 349 school districts and 12 CESAs that were required to submit reports to DPI during FY 2009-10. We selected 18 schools districts and 3 CESAs to test whether DPI met its monitoring responsibilities related to subrecipient audits.

Overall DPI has appropriate internal controls in place to ensure single audit reports were received, findings specific to a federal grant program or a specific compliance requirement were identified, and the related management decisions were adequately communicated to the LEAs. However, we found certain general findings that applied to all federal awards received by a subrecipient were not included in DPI's tracking spreadsheet and, therefore, are not included in the management decision letters sent to the LEAs. These findings were identified as either significant deficiencies or material weaknesses and typically related to controls over preparation of the financial statements and the Schedule of Expenditures of Federal Awards, or a lack of separation of duties. In 8 of the 21 single audit reports we reviewed, DPI did not issue written management decisions for the general findings that had been identified by the independent auditors.

DPI staff on the School Financial Services team indicated that DPI does not include these types of general findings in its written management decisions because most of the subrecipients had indicated in their responses to the findings that they did not expect to implement any changes. Further, DPI staff indicated that many of these types of findings have been repeat findings for several years, and DPI believes the subrecipients have effectively agreed to accept the risks related to these significant deficiencies or material weaknesses in internal controls. However, we are concerned because DPI is required to review and assess all significant deficiencies and material weaknesses that are reported related to funding provided by DPI and to issue a written management decision on the findings. Although it appears that DPI has made an assessment of the findings for which DPI did not issue a management decision, the assessment and management decision are not being documented or communicated in writing to the LEA.

Recommendation

We recommend the Wisconsin Department of Public Instruction ensure it is documenting its review of findings included in the subrecipients' single audit reports and documenting the management decisions regarding the planned corrective actions.

Finding WI-11-41: Subrecipient Audit Monitoring

Multiple Programs

Questioned Costs: None

DPI Response and Corrective Action Plan: The DPI School Financial Services team will improve its subrecipient audit monitoring process beginning with its online desk review for the 2010-11 single audits. This process will be amended to incorporate two steps. The first step will identify whether or not any of these general findings are included in the audited financial statements. The second step will document that the auditors have reviewed and signed off on these findings. This will ensure documentation of all findings included in the subrecipient single audit reports and will document the management decision regarding the planned corrective action.

Finding WI-11-42: School Improvement Grants— Allowable Costs

During FY 2010-11, DPI expended \$9.7 million under the School Improvement Grants Cluster, including \$7.4 million funded under ARRA. The purpose of the School Improvement Grants program is to provide funding to improve the academic achievement of low-achieving schools through the successful implementation of four school intervention models. Costs charged to the School Improvement Grants program should relate to the purpose and objectives of the

program. Overall, we found that DPI appropriately administered this program. However, we identified \$34,000 in unallowable costs that were charged to the program in FY 2010-11.

DPI charged the School Improvement Grants program 50.0 percent of the costs of one limited-term employee who works on DPI's Teacher Education, Professional Development, and Licensing team. After we questioned why this employee's salary was charged to the program, DPI staff researched the employee's job duties and determined that this work effort was not an allowable cost under the School Improvement Grants program, but rather should have been charged to the portion of the Title I, Part A Cluster reserved for school improvement activities. DPI staff indicated that this employee's salary distribution was coded incorrectly and the error was not caught because of the similar name and purpose of the two grant programs. Therefore, these payroll costs are not allowable charges to the School Improvement Grants program. We question \$34,000, representing the portion of the limited-term employee's wages and related taxes that were inappropriately charged to the School Improvement Grants program.

Recommendation

We recommend the Wisconsin Department of Public Instruction ensure costs charged to federal grants are allowable in accordance with federal regulations.

Finding WI-11-42: School Improvement Grants—Allowable Costs

School Improvement Grants (CFDA # 84.377)

<u>Award Numbers</u>	<u>Award Years</u>
S377A070050	2007
S377A080050	2008
S377A090050	2009

ARRA-School Improvement Grants (CFDA #84.388)

<u>Award Number</u>	<u>Award Year</u>
S388A090050A	2009

Questioned Costs: \$34,000

DPI Response and Corrective Action Plan: DPI agrees with the recommendation and makes every effort to ensure that costs are charged to the appropriate source of funds. As reported in the finding, the mistake occurred due to the similarity of names of these federal grants. Once DPI was aware of the mistake it was corrected immediately.

Wisconsin Department of Public Instruction
Summary of Findings and Questioned Costs
 FY 2010-11

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-11-37	84.010	Title I Grants to Local Educational Agencies	2R Charter School Award Calculations under Title I	\$ 3,000 Plus an Undetermined Amount
WI-11-38	84.010	Title I Grants to Local Educational Agencies	Awarding Funds to New or Significantly Expanded Charter Schools	0
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	4,000
WI-11-40	84.318 84.386	Education Technology State Grants ARRA-Education Technology State Grants	Eligibility for Ed Tech Grant Funds	19,860
WI-11-39	84.386	ARRA-Education Technology State Grants	New 2R Charter Schools and the Competitive Grant Awarding Process	0
WI-11-42	84.377 84.388	School Improvement Grants ARRA-School Improvement Grants	School Improvement Grants—Allowable Costs	34,000

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-11-36		Multiple Programs	Federal Time Distribution Documentation	Undetermined
WI-11-41 ¹		Multiple Programs	Subrecipient 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.

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

Department of Children and Families ■

The Wisconsin Department of Children and Families 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. In FY 2010-11, DCF disbursed \$2.1 billion; direct federal grants financed \$667.9 million of that amount, including \$54.4 million funded under ARRA.

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) Cluster (CFDA #93.558/93.714).

In addition, we followed up on DCF's progress in addressing prior audit findings WI-10-21 through WI-10-27. As noted on page 197 of the Summary Schedule of Prior Audit Findings, DCF has implemented appropriate corrective actions to address our concerns related to findings WI-10-23 and WI-10-27. However, we continue to have concerns related to unallowable costs claimed under Foster Care—Title IV-E and Adoption Assistance, rate setting at DCF's Bureau of Milwaukee Child Welfare (BMCW), TANF Cluster computer data matches, and case file documentation for child care cases funded with Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596/93.713) and TANF funds.

Finding WI-11-43: 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 and/or adoptive parents for children in foster care who are transitioning from the foster care program to the adoption assistance program when parental rights have been terminated. DCF uses a rate-setting form to support the amount of the maintenance payments provided under both programs and may seek reimbursement for the federal government's share of allowable costs for eligible children. However, certain payments 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 state funds may be used for medical and respite care for children in foster care. In contrast, federal rules for Adoption Assistance do not specifically prohibit any costs from being federally reimbursed, but they do prohibit the federally allowable share of maintenance payments funded by Adoption Assistance 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. We identified three broad concerns related to DCF staff's determination of maintenance payments and amounts claimed for federal reimbursement:

- In 73 of the 90 cases we reviewed, we found that DCF increased the foster care maintenance rate shortly before the child's adoption. In 57 of these 73 cases, the foster care maintenance payment increased because DCF staff included costs, such as respite care, that are unallowable under Foster Care—Title IV-E. For these cases, we were also concerned that the portion of the adoption assistance maintenance payment that exceeds the allowable amounts under Foster Care—Title IV-E may also be unallowable for federal reimbursement under Adoption Assistance.
- In 9 of the 90 cases we reviewed, DCF claimed an estimated \$11,783 in federally unallowable costs under Foster Care—Title IV-E prior to the time the child was adopted.
- In 7 of the 90 cases we reviewed, we identified maintenance payments provided to adoptive parents that did not agree with the detailed amounts included on the rate-setting forms.

As a result of our concerns, we questioned \$14,302 in costs claimed under Foster Care—Title IV-E and \$122,192 in costs claimed under Adoption Assistance. We also qualified our opinion on the State’s compliance with federal Adoption Assistance requirements.

In addition, we recommended that DCF ensure foster care maintenance payments claimed under Foster Care—Title IV-E do not include unallowable costs, work with the federal government to determine whether DCF’s practice to set rates for Adoption Assistance is in compliance with federal regulations, and ensure that monthly maintenance payments provided to adoptive parents are accurately calculated (Finding WI-10-21). In its corrective action plan, DCF indicated that it would, in addition to other steps, develop allowable services guidelines, revise internal processing, and train staff to ensure that only federally reimbursable charges are claimed under Foster Care—Title IV-E. DCF further indicated that adoption assistance staff would work with the federal government to ensure that claiming processes follow federal guidelines. Finally, DCF indicated that the manual calculation of monthly maintenance payments would be automated through the Child and Adolescent Needs and Strengths (CANS) assessment tool, which was implemented on February 28, 2011.

As part of our FY 2010-11 audit, we followed up on DCF’s efforts to implement its planned corrective actions. DCF has been conducting training with staff on allowable costs and has developed a quality assurance tool to assist DCF management in monitoring foster care and adoption assistance maintenance rates. In addition, enhancements have been made to automate the maintenance payment rate-setting process through the CANS assessment tool.

DCF also returned to the federal government \$145,680 that DCF received as reimbursement under Foster Care—Title IV-E and Adoption Assistance for the cases identified in our FY 2009-10 audit. In addition to the amount questioned during our FY 2009-10 audit, this amount includes costs that we did not question because they related to periods other than our audit period. DCF staff also indicate that they have been in contact with the federal government related to our prior audit finding. However, DCF staff told us that this contact has been limited to the federal government specifying that respite care is not an allowable cost under Foster Care—Title IV-E.

Because many of DCF’s corrective actions occurred subsequent to our current audit period, it would not be unexpected for the issues identified in our FY 2009-10 audit to continue during FY 2010-11. During our testing of case files for 40 children placed into adoption during FY 2010-11, we identified the following:

- In 31 cases, the foster care maintenance rate prior to adoption included unallowable respite care costs, ranging from \$25 to \$510 per month. In each of these 31 cases, the amount of the foster care maintenance rate that included unallowable respite care costs continued to be paid under Adoption Assistance.

- In four cases, DCF made mathematical or other errors on the rate-setting forms that resulted in incorrect adoption assistance maintenance rates. One of these errors resulted in a monthly maintenance rate that was \$101 more than it should have been.
- In one case, the adoption assistance maintenance rate exceeded the last foster care maintenance rate paid on behalf of the child. The monthly adoption assistance maintenance rate of \$1,806 is \$590 higher than the last foster care maintenance rate of \$1,216.

For the adoption assistance cases we reviewed, we question \$10,545 claimed for federal reimbursement under Foster Care—Title IV-E and \$36,288 claimed for federal reimbursement under Adoption Assistance as unallowable during our audit period. We again qualify our opinion on the State’s compliance with federal Adoption Assistance program requirements.

While performing separate testing of DCF’s compliance with federal Foster Care—Title IV-E requirements, we identified additional, yet similar, unallowable costs included in the foster care maintenance rates for four foster care cases claimed for federal reimbursement. Parental rights had been terminated in these cases and DCF was responsible for determining maintenance rates. For these cases, we question an additional \$3,725 claimed for federal reimbursement under Foster Care—Title IV-E for unallowable costs during our audit period.

☑ 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-11-43: 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>
G1001WI1401	2010
G1101WI1401	2011

ARRA-Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1402	2010
G1101WI1402	2011
G1101WI1404	2011

Questioned Costs: \$14,270

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1407	2010
G1101WI1407	2011

ARRA-Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1403	2010
G1101WI1403	2011

Questioned Costs: \$36,288

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. As noted in the finding, DCF has implemented corrective actions that, due to timing, may not be reflected in the current audit period. In addition, DCF is currently developing enhancements to the Wisconsin Statewide Automated Child Welfare Information System (eWiSACWIS) that include pre-populating the adoption assistance agreement with the payment amount established by the most recent foster care rate-setting determination. This change will eliminate discrepancies between the payment rates as established by the rate-setting process and the actual adoption assistance agreement.

DCF will further advance its efforts to train supervisors and staff by implementing a comprehensive training program that will encompass the pre-adoptive and adoption assistance case flow as well as eWiSACWIS documentation responsibilities, including timely completion of CANS assessments, rate-setting determinations, and accuracy of adoption assistance agreement content. Development of the training program will begin in March 2012 with anticipated statewide rollout to state and private special needs adoption program staff and supervisors by July 2012.

Finding WI-11-44: Adoption Assistance Eligibility

DCF administers Wisconsin's adoption assistance program and uses federal Adoption Assistance funds and/or state funds to provide monthly adoption assistance maintenance payments to adoptive parents of eligible children. Eligibility for the adoption assistance program and the monthly maintenance payment amounts are determined by staff in DCF's special needs adoption program regional offices and, for children in Milwaukee County, by staff in BMCW.

To be eligible for a monthly adoption assistance maintenance payment, the adoptive child must be under the age of 18 at the time of adoption and must meet one of the following special needs criteria at the time of placement:

- be age 10 or older;
- be a member of a sibling group of three or more that DCF is trying to place together;
- belong to a minority race that cannot be placed due to a lack of appropriate placement resources; or
- exhibit special needs characteristics judged to be moderate or intensive under the schedule of difficulty-of-care levels specified in s. DCF 50.42(3), Wis. Adm. Code.

If one of the special needs criteria is met, DCF calculates a monthly adoption assistance maintenance payment, which is based on the needs of the child and agreed upon and documented in an adoption assistance agreement between DCF and the adoptive parents. If the child meets additional eligibility criteria under the federal Adoption Assistance program, such as eligibility for supplemental security income at the time of adoption, DCF may claim federal reimbursement for a portion of the monthly adoption assistance maintenance payments. If these additional eligibility criteria are not met, the monthly maintenance payments are entirely funded from state resources.

As part of our FY 2010-11 audit, we tested 40 cases determined to be eligible for federal reimbursement under Adoption Assistance during FY 2010-11 to ensure the special needs criteria and the additional eligibility criteria for federal reimbursement were met. We identified two cases in which DCF was claiming federal reimbursement for adoption assistance maintenance payments to the adoptive parents, but the children did not meet any of the special needs criteria at the time of placement. Therefore, these two cases were ineligible for any adoption assistance maintenance payments, even those funded from state resources. The monthly maintenance payment to the adoptive parents was \$471 for one case and \$538 for the other.

We discussed these cases with DCF staff who agreed that the determination that these cases were eligible for adoption assistance maintenance payments was made in error, apparently due to caseworker and supervisor oversight. We note that because DCF has entered into adoption assistance agreements with the adoptive parents, the State is likely obligated to continue the monthly payments until these two children reach the age of majority. However, because the children did not meet additional eligibility requirements, DCF may not claim federal reimbursement for any portion of these payments. DCF paid a total of \$5,449 in monthly adoption assistance maintenance payments for these cases during FY 2010-11. We questioned \$3,409, which is the amount DCF claimed and received as federal reimbursement during our audit period.

☑ Recommendation

We recommend the Wisconsin Department of Children and Families:

- *develop a plan to review a selection of the adoption assistance agreements entered into during FY 2010-11 to determine if there are additional cases in which adoption assistance maintenance payments have been provided on behalf of ineligible children, including those for which the Department is claiming federal reimbursement;*
- *return the federal share of maintenance payments already claimed for the two cases we identified and any other cases the Department identifies; and*
- *ensure that federal reimbursement is claimed only for children eligible under Adoption Assistance.*

Finding WI-11-44: Adoption Assistance Eligibility***Adoption Assistance*** (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1407	2010
G1101WI1407	2011

ARRA-Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1403	2010
G1101WI1403	2011

Questioned Costs: \$3,409

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF has identified this type of error as related to a category of cases commonly referred to as “at-risk” adoption cases. These cases are well defined and can be easily identified for review. DCF will review 100 percent of these “at-risk” adoption cases from FY 2010-11 prior to June 2012 to ensure eligibility accuracy.

DCF will return the federal share of maintenance payments already claimed for the two identified cases and any other cases DCF identifies in the above review.

In addition, DCF will centralize the eligibility determination process for these cases from the adoption program regional office staff to the central office adoption staff. This effort, currently under development, will ensure consistency and accuracy of the determinations and proper documentation

of these cases into the eWiSACWIS system. The eWiSACWIS system will be enhanced to identify these cases as ineligible for payment, effectively preventing any future payments under these circumstances.

Finding WI-11-45: Reporting and Claiming of Expenditures under Foster Care—Title IV-E and Adoption Assistance

DCF receives federal funds under Foster Care—Title IV-E to help provide safe and appropriate substitute care for children who are under its jurisdiction and who need temporary placement and care outside their homes. DCF also receives federal funds under Adoption Assistance to help find adoptive homes for children and provide monthly maintenance payments to adoptive parents.

As a part of receiving federal funds under these programs, DCF is required to prepare a quarterly expenditure report for Foster Care—Title IV-E and Adoption Assistance. 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, accounting system records, various time studies, the Community Aids Reporting System, 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.

In prior audits, we have identified errors in the quarterly expenditure reports and made recommendations for improvement. DCF has worked to improve the process of preparing the quarterly reports by, among other things, reducing the amount of manual data entry and cross-training another staff member to prepare the quarterly reports. In our FY 2009-10 audit, we reviewed DCF's corrective actions and tested the report for the quarter ended December 31, 2009. We did not identify any errors in that quarterly report and, therefore, did not make additional recommendations for improvement.

However, likely due to staff turnover and limited secondary review, we identified errors and omissions in the quarterly expenditure reports that we reviewed during our FY 2010-11 audit. These errors included the following:

- DCF partially based claim amounts on queries of the accounting system that did not capture all expenditures for the quarter ended September 30, 2010. As a result, DCF under-claimed \$36,885 of federal reimbursement for Foster Care-Title IV-E and \$3,230 for Adoption Assistance. We discussed these errors with DCF staff who corrected them and claimed the associated federal reimbursement in the report for the quarter ended June 30, 2011.

- DCF staff made various data entry and calculation errors, such as inaccurate formulas, in preparing the reports for the quarter ended September 30, 2010. As a result of these errors, DCF over-claimed \$96,412 in federal reimbursement for foster care costs and under-claimed \$7,902 in federal reimbursement for the subsidized guardianship waiver program. We discussed these errors with DCF staff who corrected the over-claim in the report for the quarter ended June 30, 2011, and effectively returned the funds to the federal government. In addition, DCF staff corrected and claimed federal reimbursement for \$1,302 of the under-claim in the report for the quarter ended March 31, 2011. DCF staff indicate that the remaining uncorrected under-claim of \$6,600 will be corrected and claimed in a future quarterly report.

- For the quarter ended March 31, 2011, DCF staff made a variety of errors, including miscalculating time study costs, inappropriately reporting the total expended amounts from the previous quarter’s report, and reporting inaccurate expenditure amounts. As a result of these errors, DCF over-claimed \$1,983,408 of federal reimbursement for Foster Care—Title IV-E. We note that DCF staff identified these errors prior to our audit and made the necessary adjustments to the report for the quarter ended June 30, 2011, which effectively returned the over-claimed funds to the federal government.

- For the quarter ended June 30, 2011, DCF claimed direct training expenses at an inappropriate reimbursement rate. As a result of this and other errors recently identified by DCF staff, DCF under-claimed \$53,916 in federal reimbursement for Foster Care—Title IV-E. DCF staff indicate that this will be corrected and claimed in a future quarterly report.

☑ Recommendation

We recommend the Wisconsin Department of Children and Families correct for the remaining errors we identified and determine any additional amounts either owed to or owed by the federal government related to Foster Care—Title IV-E and Adoption Assistance. In addition, we recommend the Department continue its efforts to ensure future quarterly reports are accurately prepared, such as through a more thorough secondary review.

Finding WI-11-45: Federal Reporting and Claiming of Expenditures 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>
G1001WI1401	2010
G1101WI1401	2011

ARRA-Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1402	2010
G1101WI1402	2011
G1101WI1404	2011

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1407	2010
G1101WI1407	2011

ARRA-Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1403	2010
G1101WI1403	2011

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and has revised the quarterly expenditure reports for all identified errors. As noted in the audit finding, staff turnover led to some errors that other DCF staff and the auditors uncovered and that DCF resolved within the two-year correction time limit. Preparation of the quarterly expenditure report, although streamlined and improved in many areas, remains complex and time consuming.

DCF is continuing its efforts to make a majority of the required quarterly expenditure report information available in a data warehouse. The data warehouse, anticipated by June 2012, is another improvement to make reliable data available in an accurate and consistent format for preparing future reports.

Finding WI-11-46: Federal Reimbursement for Child Welfare Facilities

DCF contracts with group homes and residential care centers to provide safe and appropriate substitute care in a group setting for children who need temporary placement and care outside their homes. A portion of the payments made to these facilities can be claimed for federal reimbursement by DCF for the care of children who meet the eligibility criteria of Foster Care—Title IV-E.

DCF's calculation of the federal government's share of payments made to these child welfare facilities is complex. For certain facilities, DCF is responsible for analyzing information included in required annual audited reports received from the child welfare facilities to determine the percentage of each facility's costs that are federally allowable under Foster Care—Title IV-E. For other facilities, the Department of Health Services determines the federally allowable cost percentages and provides the information to DCF. DCF uses the calculated federally allowable cost percentages to determine the share of payments made to child welfare facilities that are allowable under Foster Care—Title IV-E. For federal reimbursements claimed during 2011, DCF should have used the federally allowable cost percentages that were based on the child welfare facilities' 2009 audited reports, the most recent information available at that time.

However, during our FY 2010-11 audit, we found that the cost percentages that DCF used were not based on the most recent information available for 3 of the 15 child welfare facilities we tested. Because the three exceptions were residential care centers for which DCF calculated the federally allowable cost percentages, we reviewed the percentages used for the remaining 14 residential care centers for which DCF was responsible. We found that DCF used outdated information for each of the remaining 14 centers. DCF indicated that, due to staff oversight, the federally allowable cost percentages were not updated based on the 2009 audited reports for any of the 17 residential care centers for which DCF was responsible for determining the percentages.

We note that the federally allowable cost percentages used for the majority of these residential care centers were not significantly different than the percentages that would have been used had they been based on the 2009 audited reports. However, we found that DCF under-claimed federal reimbursement for one residential care center because it used 42.94 percent when 48.33 percent should have been used. DCF over-claimed federal reimbursement for another residential care center because it used 75.33 percent when 64.61 percent should have been used. In total, for all 17 residential care centers for which DCF was responsible for calculating the federally allowable cost percentages, DCF under-claimed the federal government's share of payments during the first three quarters of 2011 by \$3,225.

Recommendation

We recommend the Wisconsin Department of Children and Families correct the errors we identified and claim an additional \$3,225 in federal reimbursement under Foster Care—Title IV-E. In addition, we recommend the Department ensure that the federally allowable cost percentages for residential care centers are based on the most recent audited information available.

Finding WI-11-46: Federal Reimbursement for Child Welfare Facilities*Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Number</u>	<u>Award Year</u>
G1101WI1401	2011

ARRA-Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1101WI1402	2011
G1101WI1404	2011

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and has adjusted the quarterly expenditure reports to correct all 17 residential care center rates within the two-year correction time limit. DCF has updated its procedures to require adjusting the residential care center rates within the first quarter of each year.

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. It is DCF's policy 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 2010-11 audit, we continued to identify concerns related to the timeliness of rate reviews at BMCW. In addition, we identified a new concern related to the timeliness of rate reviews for children in state foster care.

Finding WI-11-47: 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 our FY 2009-10 audit, we found that BMCW staff did not complete rate reviews in a timely manner in 9 of 40 cases reviewed and, in one case, did not update placement information in a timely manner (Finding WI-10-22). In its corrective action plan, DCF indicated that BMCW's Program Evaluation Manager unit would monitor the timely completion of rate reviews and nonpaid placement changes, which would be supported in part by rate regulation changes that were implemented on July 1, 2011, and the implementation of the CANS assessment tool on February 28, 2011. Caseworkers are to receive an automated reminder to complete CANS assessments, which are required to be completed

every six months. The first six-month CANS assessments were not due until September 2011. We will test the effectiveness of DCF's corrective actions during our FY 2011-12 single audit.

Because DCF's corrective actions were not fully implemented during our current audit period, it would not be unexpected for additional exceptions to occur during the FY 2010-11 audit. While we did not identify any cases in which placement changes were not completed in a timely manner, we continued to find that BMCW staff did not complete rate reviews in a timely manner, which occurred in 7 of 40 cases we reviewed. In three of these seven cases, a rate review was not completed for more than one year after the previous rate review. For example, in one case, BMCW staff completed a rate review that was effective August 1, 2009, which required the next rate review to be completed effective February 1, 2010. However, the next rate review was not completed until September 29, 2010, which was nearly 14 months after the August review and 8 months later than DCF policy requires.

Recommendation

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

Finding WI-11-47: 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>
G1001WI1401	2010
G1101WI1401	2011

ARRA-Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1402	2010
G1101WI1402	2011
G1101WI1404	2011

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. BMCW will continue to monitor the timely completion of maintenance rate determinations for applicable cases in eWiSACWIS. Additionally, BMCW staff and supervisors received training in January 2011 regarding the newly implemented CANS assessment tool and its relationship to the rate-setting process. The CANS automation was implemented in February 2011 and a report developed to monitor timeliness of completing the CANS assessment was implemented in July 2011.

DCF will enhance the CANS assessment report by June 2012 to include deadlines for completing timely rate-setting determinations in applicable cases. Training regarding the purpose and proper use of this report will be provided to BMCW staff and supervisors by July 2012.

Finding WI-11-48: Foster Care Rate Setting for State Foster Care Cases

As part of our audit of Foster Care—Title IV-E, we also tested cases for children outside of Milwaukee County. Included in our initial testing were cases for four children for whom parental rights had been terminated and who, therefore, were considered to be in state foster care. These cases are the responsibility of DCF's special needs adoption program regional offices. We found that staff in these offices were not timely in completing rate reviews for three of these four cases. We selected five additional state foster care cases and found three of the five cases did not have rate reviews completed in a timely manner. In one case, regional office staff completed a rate review effective May 1, 2010, which required the next rate review to be completed effective November 1, 2010. However, the next rate review was not completed until October 1, 2011, which was 17 months after the May review and 11 months later than DCF policy requires. It is unclear why regional office staff were not timely in their reviews.

Recommendation

We recommend that the Wisconsin Department of Children and Families ensure that regional office staff complete foster care maintenance rate reviews every six months.

Finding WI-11-48: 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>
G1001WI1401	2010
G1101WI1401	2011

ARRA-Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1001WI1402	2010
G1101WI1402	2011
G1101WI1404	2011

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. The State Adoption Program will develop and implement a process to monitor timeliness of maintenance rate determinations in state foster care (i.e. pre-adoptive) cases by July 2012. This process will include use of and training associated with the enhanced CANS assessment report previously described to be put into production by June 2012.

Finding WI-11-49: Computer Data Matches

DCF administers the W-2 program, which is funded by state resources and the TANF Cluster. DCF has entered into contracts that require 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 Re-employment and Economic Support (CARES) computer system that is used for determining eligibility for various income maintenance programs.

Section 1137 of the Social Security Act requires 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:

- all available 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 within 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. If 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 prior audits, the SSA data matches automatically update CARES for social security numbers and SSI payments used in making eligibility determinations and do not require further review by caseworkers. We also reported that DCF still had not completed the required data match with the INS, which had not yet programmed its computers to allow for data matches, and that DCF did not take any further steps to complete the IRS matches for years subsequent to 2005. In addition, while we found that DCF completed the required data matches for SWICA, UC, and SSA, we reported that counties and W-2 agencies continued to be untimely in following up on the SWICA and UC data matches. Therefore, we recommended that DCF continue its efforts to ensure counties and W-2 agencies follow up in a timely manner on data matches and continue its efforts to complete the required IRS data matches (Finding WI-10-24).

As part of our FY 2010-11 audit, we followed up on these data matching concerns. The INS still has not made the necessary computer programming change and, therefore, DCF was not able to perform the INS data match. DCF has worked with the Department of Health Services in an effort to complete the IRS data match. However, as noted in Finding WI-11-3 on page 27, the Department of Health Services could not provide documentation that the match had been performed. DCF staff also requested that counties and W-2 agencies develop plans to resolve overdue SWICA and UC data matches. In addition, in August 2011, DCF automated the unemployment compensation data match, which has eliminated the need for manual review by caseworkers. DCF also implemented enhancements to CARES in December 2011 related to the SWICA quarterly wage match process.

Because some of DCF's corrective actions occurred subsequent to our FY 2010-11 audit period, it would not be unexpected for issues identified in our FY 2009-10 audit to continue during FY 2010-11. We selected the 20 largest SWICA data match variances for review. We reviewed a CARES disposition screen to determine whether there was evidence that caseworkers followed up on the exceptions and, if so, whether income information was correctly updated in CARES. For 6 of the 20 variances, we did not find any indication that follow-up actions had taken place. However, we note that, for three of the six variances, the cases were ineligible for W-2 benefits during the time period of the data match. While caseworkers should have followed up on the data matches for the remaining three cases, the difference between the data match and CARES amounts would not have affected W-2 eligibility. We note that five of these six cases were from Milwaukee County.

We also reviewed a DCF report on overdue SWICA matches as of June 26, 2011, for the five counties in Wisconsin with the largest populations. As shown in Table 4, Milwaukee, Racine, Waukesha, and Dane counties continue to have overdue SWICA data matches. Milwaukee and Waukesha had an increase in the number of overdue SWICA data matches between June 27, 2010, and June 26, 2011. However, Brown County continues to have no overdue SWICA matches.

Table 4

Overdue SWICA Matches

County	Overdue as of June 27, 2010	Overdue as of June 26, 2011
Milwaukee	3,178	3,710
Dane	70	50
Waukesha	22	23
Racine	24	8
Brown	0	0

We also tested the follow-up efforts for a selection of 20 cases for which a UC data match occurred. We reviewed CARES to determine whether there was evidence indicating that caseworkers followed up on the exceptions and whether income information in CARES was updated for unemployment insurance benefits received. For 2 of the 20 cases, we did not find any indication that required follow-up actions had taken place. In one case, while the variance between the data match amount and CARES would not have affected W-2 eligibility, DCF policy requires follow-up because the variance was greater than \$750. For the other case, the participant would not have been eligible for W-2 benefits if CARES had been updated for unemployment insurance benefits received from the data match. However, we note that this case has unique circumstances and DCF is currently reviewing it to determine whether an overpayment should be established. Both of these cases were from Milwaukee County. As noted, DCF automated the UC data match, which eliminated the need for manual review by caseworkers, in August 2011. We will review the effectiveness of this corrective action during our FY 2011-12 audit.

Because county and W-2 agency caseworkers continue to inconsistently follow up on data match exceptions, the State is not assured that the most recent data have been used to make eligibility determinations and to establish the level of benefits and assistance received under the TANF Cluster. Therefore, it is possible that some individuals received benefits funded under the TANF Cluster for which they were not eligible. We note that it appears that the majority of overdue data matches are from Milwaukee County.

Recommendation

We again 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 matches between CARES and other databases, focusing on Milwaukee County. In addition, we recommend the Department continue its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service.

Finding WI-11-49: Computer Data Matches*Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-1001WITANF	2010
G-1102WITANF	2011

ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs (CFDA #93.714)

<u>Award Number</u>	<u>Award Year</u>
G-1001WITAN2	2010

Questioned Costs: Undetermined

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. As noted in the audit, DCF has automated the data matches for SSA and UC, thereby eliminating manual review.

DCF will continue to monitor W-2 agencies on their timely processing of SWICA data matches on a quarterly basis. DCF has refined the process to target potential overpayments more precisely and to reduce manual oversight. In addition, DCF has a monitoring plan in place to follow up with the W-2 agencies, with emphasis on Milwaukee County agencies, each quarter of the calendar year. Noncompliant W-2 agencies will be required to complete a corrective action plan.

DCF has also tasked specific DCF program integrity staff with researching and implementing the steps necessary to complete the required data matches for the unearned income reported by the IRS.

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 TANF. DCF also administers the W-2 program, which is funded by state resources and the TANF Cluster. For local administration of these programs, DCF has contracted with counties, tribes, and W-2 agencies to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into CARES. However, for Milwaukee County, DCF's Milwaukee Early Care Administration is responsible for local administration of the child care 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 file 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 whether participants continue to be eligible for the programs at least every six months.

The federal government allows states some flexibility in establishing eligibility criteria and the level of documentation needed to support eligibility determinations. For example, Wisconsin has eligibility criteria related to citizenship, Wisconsin residency, and income. The State's eligibility and documentation requirements are specified in manuals and other policy and procedure documents that are available to caseworkers. During our FY 2010-11 audit, we continued to identify concerns related to child care case file documentation. In addition, we identified a new concern related to W-2 case file documentation.

Finding WI-11-50: Child Care Case File Documentation

During our FY 2009-10 audit, we identified seven cases in which caseworkers did not follow DCF policy to verify the citizenship status of children for whom child care assistance was provided. We recommended that DCF ensure that caseworkers obtain and maintain supporting documentation of eligibility determinations (Finding WI-10-26). However, we did not disagree with the eligibility determinations or question any costs for these cases because a social security number verified with SSA was included in the case file for each child for whom child care assistance was provided, and citizenship is verified by SSA before issuing a social security number. In its corrective action plan, DCF indicated that it would instruct the appropriate local agencies to correct the case records for the children in the seven cases and update CARES. DCF also indicated that CARES was enhanced to automate, for certain cases, citizenship and identity verification.

As part of our current audit, we followed up on DCF's efforts to implement its corrective actions and found that the case records for the seven cases identified in our FY 2009-10 audit had been appropriately updated. In addition, in a policy memo dated October 25, 2010, DCF instructed caseworkers on the use of an automated data match with SSA that could be used, for cases that also receive Medical Assistance, as verification for citizenship and identity.

However, in our review of the case file documentation for 30 cases receiving child care assistance between May 1, 2010, and April 30, 2011, we found 4 cases that did not contain the necessary documentation in the electronic case files to support the eligibility determination. For example, we found:

- one case for which the electronic case file did not include a signed application form for the period of eligibility we tested and also did not include documentation to support the participant's age;
- one case for which the electronic case file did not include documentation verifying that the participant was a Wisconsin resident; and

- two cases for which no social security numbers were recorded in CARES for the children for whom child care assistance was provided and for which there was no documentation in the electronic case files indicating that the participants had applied for social security numbers for the children.

We note that for all four of these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. However, because the electronic case files did not include all required eligibility determination documentation, we cannot conclude whether these cases were eligible for federal reimbursement. In total, DCF charged an estimated \$8,872 to federal accounts for these cases during our period of review. We questioned \$6,823 under TANF and \$2,049 under the CCDF Cluster.

Recommendation

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

Finding WI-11-50: Child Care Case File Documentation

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1002WITANF	2010
G-1102WITANF	2011

Questioned Costs: \$6,823

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1001WICCDF	2010
G-1101WICCDF	2011
G-1102WICCDF	2011

ARRA-Child Care and Development Block Grant (CFDA #93.713)

<u>Award Numbers</u>	<u>Award Years</u>
G-0901WICCD7	2009

Questioned Costs: \$2,049

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF has researched and recovered case file documentation for three of the four questioned cases. The case file evidence supports the eligibility determination, and no payment is due to the federal government for those three cases. In the fourth case, DCF is

working with the local child care agency to obtain documentation. If no documentation is available, DCF will terminate the arrangement and return applicable federal funds to the federal government.

DCF will continue to offer new and refresher training to child care eligibility and authorization workers to proactively address documentation issues.

Finding WI-11-51: W-2 Case File Documentation

During our FY 2010-11 audit, we also reviewed the case file documentation for 30 cases receiving W-2 benefits between May 1, 2010, and April 30, 2011, and found 11 cases that did not contain the necessary documentation in the electronic case file to support the eligibility determination. For example, we found:

- six cases for which no documentation was included in the electronic case file to support the citizenship status of at least one member of the household;
- one case for which the electronic case file contained neither documentation of citizenship status nor a signed application form for the eligibility period we tested;
- two cases for which the electronic case file did not include signed application forms for the eligibility period we tested;
- one case for which the electronic case file did not include documentation to support the participant's assets; and
- one case for which no social security number was recorded in CARES for the participant's child and for which 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 all 11 of these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. In addition, for the six cases in which the electronic case file was only missing verification of citizenship status for at least one member of the household, we found a social security number verified with SSA was included in the case file for each member of the household. Because SSA must verify citizenship before issuing a social security number, we do not disagree with the eligibility determinations for these cases. However, for the remaining five cases, we cannot conclude that these cases were, in fact, eligible for federal reimbursement because the electronic case files did not include all required eligibility determination documentation. We note that three of these five cases were from Milwaukee County. In total, we question an estimated \$16,256, which DCF charged to federal accounts 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-11-51: W-2 Case File Documentation

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Number</u>	<u>Award Year</u>
G-1002WITANF	2010
G-1102WITANF	2011

ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs (CFDA #93.714)

<u>Award Number</u>	<u>Award Year</u>
G-1001WITAN2	2010

Questioned Costs: \$16,256

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will monitor agency performance through a process of random selection and eligibility review.

However, DCF maintains that there are no questioned costs for three of the five cases referenced. Although the application forms for eligibility should have been scanned into the electronic case file, the information applications/participants provided during the application/review interview was verified through documentation or data exchanges.

**Wisconsin Department of Children and Families
Summary of Findings and Questioned Costs
FY 2010-11**

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-11-51	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation	\$ 16,256
	93.714	ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs		
WI-11-50	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	6,823

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-49	93.558 93.714	Temporary Assistance for Needy Families ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	Computer Data Matches*	Undetermined
WI-11-50	93.575/ 93.596 93.713	Child Care and Development Fund Cluster ARRA-Child Care and Development Fund Cluster	Child Care Case File Documentation*	\$ 2,049
WI-11-43	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*	14,270
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	0
WI-11-46	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Federal Reimbursement for Child Welfare Facilities	0
WI-11-47	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
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	0
WI-11-43	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	36,288
WI-11-44	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Adoption Assistance Eligibility	3,409
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	0

* Repeat finding from audit report 11-4.

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

Department of Administration ■

The Wisconsin Department of Administration 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. DOA disbursed \$1.1 billion during FY 2010-11; direct federal grants financed \$378.1 million of that amount, including \$115.3 million funded under 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 four 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 concerns related to subrecipient audit monitoring for federal grant programs at DOA.

Finding WI-11-52: 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; to issue management decisions on audit findings within six months after receipt of the audit reports; and to ensure that subrecipients take timely and appropriate corrective action on all audit findings. In addition, DOA's *State Single Audit Guidelines* provide guidance in meeting the requirements outlined in OMB Circular A-133. The *State Single Audit Guidelines* also assign certain state agencies with specific responsibilities for certain local governments that

received subgranted federal funds. These agencies are referred to as cognizant agencies and have additional responsibilities, including ensuring that subrecipients' audits meet applicable standards and notifying other state agencies of any audit issues requiring their attention.

ARRA places an increased emphasis on transparency and accountability in the administration of federal funds. It is important DOA appropriately monitors its subrecipients to ensure that both ARRA and non-ARRA funds are expended and accounted for in accordance with applicable federal requirements. As part of these efforts, DOA needs to comply with the subrecipient audit monitoring requirements included in both OMB Circular A-133 and the *State Single Audit Guidelines*.

However, during our FY 2010-11 single audit, we found that DOA did not fully comply with subrecipient audit monitoring requirements. The majority of subrecipient audit reports anticipated to be received and reviewed by DOA during FY 2010-11 were required to be submitted by September 30, 2010. At the time of our fieldwork in April 2011, 68 of 354 subrecipients, or 19 percent, had yet to submit an audit report to DOA or provide evidence that they were not required to have a single audit performed. Although 286 subrecipients, or 81 percent, had either submitted an audit report to DOA or provided evidence that one was not required, we found that 64 of these subrecipients submitted audit reports past due dates. While it appears that DOA staff made efforts to contact subrecipients when an audit report was not submitted when due, it is unclear whether a contact was made in all cases or that the contact was made in a timely manner.

In addition, at the time of our fieldwork, DOA had yet to review and issue management decisions for 50 of the 125 subrecipient audit reports it was required to review. Although DOA had reviewed and issued management decisions for the remaining 75 reports as of April 2011, we found DOA reviewed and issued management decisions for 15 of these reports more than six months after each report was received.

As a result of these deficiencies, DOA is not assured that its subrecipients administered federal subgrants in accordance with federal requirements. It is important to note that subrecipient audit reports from counties, for which DOA is not the cognizant agency, were the most frequently delayed or not reviewed by DOA. While DOA's responsibilities related to these audits are not as extensive as that of the cognizant agency, it does not relieve DOA of its responsibility to review these audit reports for concerns related to the subgrants it awards.

We discussed our concerns with DOA staff who stated that new regulations over ARRA funds made reporting more complicated for subrecipients and delayed the receipt of some audit reports and/or responses to issues identified. In addition, staff told us, because of retirements and other staff turnover, DOA prioritized its reviews and focused first on audit reports including significant issues or reportable conditions.

Recommendation

We recommend the Wisconsin Department of Administration take steps to ensure that subrecipient audit reports are received, reviewed, and resolved in a timely manner, as required by OMB Circular A-133 and State Single Audit Guidelines.

Finding WI-11-52: Subrecipient Audit Monitoring

Multiple Programs

Questioned Costs: None

DOA’s Response and Corrective Action Plan: DOA’s Division of Administrative Services (DOAS) acknowledges its responsibility to ensure that subrecipients required to have a single audit under OMB Circular A-133 have such an audit within nine months of the end of the subrecipient’s fiscal year. DOAS also acknowledges its responsibility to issue management decisions on audit findings within six months after receipt of the audit reports and to ensure that the subrecipients take timely and appropriate corrective action on all audit findings.

The resolution process involves collaboration with the DOA division making awards to subrecipients, as well as a very detailed and lengthy review process for each affected subrecipient. DOA is adjusting to the substantial influx of federal funding as a result of ARRA and the associated reporting requirements. In addition, DOA has experienced staff turnover in several critical positions.

It is anticipated that these issues will be resolved over the course of the next year and final resolution of the reporting discrepancies is anticipated by the end of calendar year 2011.

**Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2010-11**

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-11-52		Multiple Programs	Subrecipient Audit Monitoring	\$ 0

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

Department of Commerce ■

Through FY 2010-11, the Wisconsin Department of Commerce provided development assistance in areas such as marketing, business and community finance, exporting, small business advocacy, and manufacturing assessments. Commerce also issued professional credentials for the construction trades, administered safety and building codes, and worked to prevent homelessness. Commerce disbursed \$222.0 million during FY 2010-11; direct federal grants financed \$118.7 million of that amount, including \$12.3 million funded under ARRA.

As part of our standard audit procedures, we reviewed Commerce's internal controls over revenues, expenditures, and the administration of federal grant programs during FY 2010-11. We tested compliance with grant requirements for one type A program, the Community Development Block Grants–State-Administered Small Cities Program Cluster (CDBG Cluster) (CFDA #14.228/14.255), for which Commerce was the direct recipient of funding from the federal government during FY 2010-11. As discussed in Note 21 to the Schedule of Expenditures of Federal Awards on page 286, under 2011 Wisconsin Act 7, Commerce was abolished effective July 1, 2011. As a result, beginning with FY 2011-12, the Department of Administration is now the direct recipient of federal funding for the CDBG Cluster.

We also tested compliance with grant requirements for one other type A program, the State Energy Program (CFDA #81.041), and one type B program, the Energy Efficiency and Conservation Block Grant Program (CFDA #81.128), that Commerce administered. Although DOA is the direct recipient of this funding, it entered into agreements with Commerce to administer these programs throughout FY 2010-11.

We identified concerns related to compliance with requirements for reporting under section 1512 of ARRA, suspension and debarment, and the Davis-Bacon Act. In addition, we followed up on Commerce's progress in addressing prior audit

findings related to subrecipient monitoring and reporting requirements (findings WI-10-28 and WI-10-29), and we continue to have concerns in these areas. Beginning in FY 2011-12, DOA is the direct recipient for all federal programs that we reviewed at Commerce. Therefore, it is responsible for implementing corrective actions to ensure compliance with federal requirements and resolving our concerns with the federal government.

Subrecipient Monitoring

As part of administering federal programs, Commerce subgranted federal funds to local governments and nonprofit organizations. OMB Circular A-133 required Commerce, 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 took timely and appropriate corrective action on all audit findings. In addition, OMB Circular A-133 requires subgrantors of federal funds to inform subrecipients of certain federal award information, such as the CFDA number and program name, as well as applicable compliance requirements. Commerce typically communicated the requirement to have a single audit performed, as well as award and regulatory information, as part of its contracts with subrecipients.

In addition, the *State Single Audit Guidelines* published by DOA provide guidance to state agencies in meeting the requirements outlined in OMB Circular A-133 and assign certain state agencies with specific responsibilities for certain local governments that received subgranted federal funds. These agencies are referred to as state cognizant agencies and have additional responsibilities, including ensuring that the subrecipients' audits meet applicable standards and notifying other state agencies of any audit issues requiring their attention.

ARRA places an increased emphasis on transparency and accountability in the administration of federal funds. It is important that state agencies appropriately monitor their subrecipients to ensure that both ARRA and non-ARRA funds are expended and accounted for in accordance with applicable federal requirements. As part of these efforts, state agencies need to comply with the subrecipient audit monitoring requirements included in both OMB Circular A-133 and the *State Single Audit Guidelines*.

Finding WI-11-53: Monitoring of Subrecipient Audits

During our FY 2009-10 audit, we reported that Commerce did not have adequate procedures in place to ensure compliance with subrecipient audit monitoring requirements, and we recommended that Commerce take steps to improve its monitoring of subrecipient audits (Finding WI-10-28). In its corrective action plan, Commerce indicated that it would work to improve its process and ensure all required subrecipient audit reports are received and reviewed in a timely manner.

During our FY 2010-11 audit, we followed up on Commerce's efforts to address these concerns and found Commerce made little progress to meet its responsibilities under OMB Circular A-133 and the *State Single Audit Guidelines* related to subrecipient audits. For example, of the approximately 160 subrecipients receiving federal funds during calendar year 2009 under the CDBG Cluster, Commerce had not identified at least 10 subrecipients for which a single audit was required. Commerce staff told us that different methods for identifying all subrecipients requiring a single audit were considered, but no solution was found before Commerce was abolished. As a result, Commerce was not assured that its subrecipients administered federal subgrants in accordance with federal requirements.

Beginning in FY 2011-12, DOA assumed responsibility for ensuring audits of former Commerce subrecipients are completed, obtained, and reviewed, and that corrective action plans are developed for findings identified. DOA has an established process in place for meeting its subrecipient audit monitoring responsibilities under OMB Circular A-133 and the *State Single Audit Guidelines*. We believe that our concerns related to Finding WI-10-28 will be substantially addressed if DOA uses this established process for the subgrants previously awarded by Commerce. However, we note that, as discussed in Finding WI-11-52 on page 161, DOA is not completing its process in a timely manner. We will follow up on DOA's efforts during next year's single audit.

Recommendation

We recommend the Wisconsin Department of Administration, as part of its process for monitoring subrecipient audit reports, ensure that all audit reports for subrecipients of the former Department of Commerce are received, reviewed, and resolved as required by OMB Circular A-133 and the State Single Audit Guidelines.

Finding: WI-11-53: Monitoring of Subrecipient Audits

Multiple Programs

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA's Division of Administrative Services (DOAS) takes seriously its responsibility to ensure that all audit reports of subrecipients of the former Department of Commerce are received, reviewed and resolved as required by OMB Circular A-133 and the *State Single Audit Guidelines*, and will use its established procedures to accomplish the same. DOAS acknowledges the increased number of subrecipient audits requiring receipt, review, and resolution is likely to require resources in addition to its Single Audit Accountant position, which was filled in February 2012 after an extended vacancy, and has begun the recruitment for an Auditor position whose responsibilities will further support subrecipient audit monitoring.

Finding WI-11-54: Communication with State Energy Program Subrecipients

During our FY 2010-11 single audit, we also reviewed Commerce's subrecipient monitoring efforts related to the State Energy Program. Although DOA is the direct recipient of State Energy Program funding, DOA provided most of these funds to Commerce to administer the program during FY 2010-11. Commerce, in turn, established agreements with governmental, nonprofit, and for-profit entities and, during FY 2010-11, provided these subrecipients with \$31.5 million in State Energy Program funding. We found that Commerce communicated most, but not all, of the information required under OMB Circular A-133 to these subrecipients. For example:

- the requirement to have a single audit performed was not communicated to the two subrecipients subject to the single audit requirement; and
- the CFDA number was not communicated to any of the ten subrecipients that we selected for review.

At the time of our fieldwork, which was prior to the end of FY 2010-11, we discussed our concerns with Commerce staff, who did not appear to be aware of the OMB Circular A-133 requirement to communicate federal award information to subrecipients. Further, staff did not appear to be aware that the two subrecipients we identified were subject to the single audit requirement. At the time of our discussions, staff agreed to communicate the single audit requirement to the two subrecipients identified and also to notify all subrecipients of the CFDA number.

While DOA is responsible for ensuring all required award and regulatory information is provided to subrecipients of the State Energy Program, the Wisconsin Economic Development Corporation is now administering most of the funds for this program and working with the subrecipients with which Commerce had established agreements. Therefore, DOA will need to work with the Corporation to ensure all required award and regulatory information is communicated to subrecipients of this program.

Recommendation

We recommend the Wisconsin Department of Administration ensure that all required award and regulatory information is communicated to subrecipients of the State Energy Program.

Finding WI-11-54: Communication with State Energy Program Subrecipients

ARRA-State Energy Program (CFDA #81.041)

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

Questioned Costs: None

DOA Response and Corrective Action Plan: Once alerted to the oversight, Commerce staff provided the appropriate notification to State Energy Program subrecipients and later timely received single audits from the two subrecipients that were subject to the requirements of the single audit. DOA has worked with the Wisconsin Economic Development Corporation, DOA's agent for administering the State Energy Program, to ensure that award and regulatory information required by OMB Circular A-133 is communicated to subrecipients. The Corporation has agreed to provide the required award and regulatory information to subrecipients as part of its standard contract language.

Finding WI-11-55: Reporting

During FY 2010-11, Commerce expended \$87.9 million under the CDBG Cluster to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. A portion of these 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 U.S. Department of Housing and Urban Development (HUD) requires that direct CDBG Cluster recipients, including Commerce, annually submit a Section 3 Summary Report and a Performance and Evaluation Report. The Section 3 Summary Report includes information on contracts awarded and the number of new hires during the reporting period. The Performance and Evaluation Report communicates various financial information for each open program year, such as the total grant allocation, program income, technical assistance fees, and amounts used to meet several national objectives.

During our FY 2009-10 audit, we reported that Commerce did not have a complete understanding of these reporting requirements and there was no supervisory review of the Section 3 Summary Report. We recommended that Commerce improve the accuracy of the information submitted to HUD in these reports (Finding WI-10-29). In its corrective action plan, Commerce indicated that staff received additional training and that regular meetings were established to ensure reporting requirements were consistently understood. In addition, Commerce indicated that it corrected a problem with the database used to develop the Section 3 Summary Report.

During our FY 2010-11 audit, we followed up on the corrective actions taken by Commerce. While former Commerce staff with whom we spoke confirmed that they received additional training by HUD, they indicated that regular meetings were not held. In addition, the former Commerce staff told us they were not certain whether the problem with the database used to develop the Section 3 Summary Report was corrected.

We attempted to test the Section 3 Summary Report submitted to HUD during FY 2010-11. However, adequate documentation was not provided to allow us to determine whether Commerce was in compliance with the requirement to complete and submit an accurate Section 3 Summary Report.

We also reviewed the Performance and Evaluation Report submitted to HUD during FY 2010-11. Although the overall accuracy of the information included in the report had improved, we again identified discrepancies with some of the information reported, resulting in an inaccurate Performance and Evaluation Report submitted to HUD during FY 2010-11. For example, the amount reported as obligated to recipients for program year 2006 was \$1.2 million lower than the amount identified in the supporting documentation we were provided. In addition, for program years 2005 through 2010, the amount reported as having been paid to the subrecipients differed from information available in WiSMART, the State’s central accounting system, including a variance of \$5.6 million for program year 2008.

Records formerly held by Commerce were transferred to other state organizations that assumed responsibility for programs previously administered by Commerce. In addition, former Commerce staff responsible for completing the Section 3 Summary Report and the Performance and Evaluation Report during FY 2010-11 moved into positions at other state organizations beginning with FY 2011-12 and are no longer responsible for reporting for the CDBG Cluster.

Because DOA is now the direct recipient of CDBG Cluster funding, it is responsible for ensuring the Section 3 Summary Report and Performance and Evaluation Report are prepared accurately and submitted in a timely manner to HUD. DOA may need to work with the Wisconsin Economic Development Corporation, which currently receives CDBG Cluster funding from DOA to administer certain components of this program, to ensure the accurate completion of these reports.

Recommendation

We recommend the Wisconsin Department of Administration correctly and accurately prepare the Section 3 Summary Report and the Performance and Evaluation Report.

Finding WI-11-55: Reporting

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

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

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

DOA Response and Corrective Action Plan: The Section 3 Summary Report and Performance and Evaluation Report are required to follow the same program year as the annual performance report and to correspond to the covered projects and activities that were administered during the reporting period. DOA acknowledges the absence of adequate supporting documentation for the Section 3 Summary Report and Performance and Evaluation Report submitted to HUD during FY 2010-11.

DOA recognizes its responsibility to ensure the State correctly and accurately prepares the Section 3 Summary Report and Performance and Evaluation Report and to submit the same to the federal government in a timely manner. Accordingly, DOA will provide technical assistance and training to the Wisconsin Economic Development Corporation, DOA's agent for administering the non-housing portions of the CDBG Cluster, to properly compile the Section 3 Summary Report and Performance and Evaluation Report for the plan year that will end March 31, 2012. The Corporation has provided its assurances that it will provide DOA with data and narrative information for the timely and accurate submission of the Section 3 Summary Report and the Performance and Evaluation Report.

Finding WI-11-56: 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 direct vendor payments and certain information on subrecipients and their sub-vendors. For example, if a subrecipient of the State pays more than \$25,000 of ARRA funds to a sub-vendor, the State is required to report either the sub-vendor's DUNS number or the sub-vendor's name and zip code, as well as the subaward number assigned to the subrecipient. Further, the cumulative amount paid to a sub-vendor should also be reported when the aggregated payments for the sub-vendor exceed \$25,000 for a quarter.

While DOA is responsible for completing the State's 1512 report and submitting it to the federal government, the report is compiled from information submitted to DOA by state agencies, including Commerce. Therefore, it is important that information submitted by agencies is accurate and in compliance with requirements for 1512 reporting. DOA has provided guidance to assist agencies in this process.

We reviewed the information developed by Commerce for CDBG, the State Energy Program, and the Energy Efficiency and Conservation Block Grant Program for inclusion in the State's 1512 report for the quarter that ended in March 2011. Commerce based this information on detailed information included in the reimbursement requests that subrecipients submitted to Commerce. However, Commerce staff did not appropriately summarize the sub-vendor information available within the reimbursement requests, apparently due to staff oversight and miscommunication. As a result, we found that Commerce did not appropriately identify and report on all sub-vendors paid more than \$25,000 funded under ARRA. For example, the sub-vendor information that Commerce submitted to DOA did not include all of the sub-vendors' DUNS numbers or names and zip codes, as well as the subaward numbers assigned to the subrecipients. Information for 6 of 92 sub-vendors was erroneously excluded from the March 2011 quarterly 1512 report for the State Energy Program.

In addition, we identified the following misstatements in the sub-vendor payment information that Commerce developed for inclusion in the March 2011 quarterly 1512 report:

- \$803,923 understatement of sub-vendor payments reported for the State Energy Program due to the omission of certain sub-vendor payments;
- \$126,750 understatement of sub-vendor payments reported for the Energy Efficiency and Conservation Block Grant Program due to the omission of certain sub-vendor payments;
- \$46,969 overstatement of sub-vendor payments reported for CDBG due to the inclusion of amounts paid to sub-vendors from state matching funds; and
- \$40,447 understatement of sub-vendor payments reported for CDBG due to the omission of certain sub-vendor payments.

As a result of the inaccurate information reported to DOA, the State's 1512 report submitted to the federal government for the quarter that ended in March 2011 is misstated for CDBG, the State Energy Program, and the Energy Efficiency and Conservation Block Grant Program. Further, because the 1512 report for each quarter is cumulative and includes information from prior quarters, the State's 1512 reports for subsequent quarters may also be misstated.

Beginning in FY 2011-12, DOA is responsible for ensuring accurate 1512 reporting for CDBG, the State Energy Program, and the Energy Efficiency and Conservation Block Grant Program. Because DOA provides some of the funding under these programs to the Wisconsin Economic Development Corporation, it may need to work with the Corporation to ensure information submitted to DOA for 1512 reporting is accurate.

☑ Recommendation

We recommend the Wisconsin Department of Administration correct existing misstatements in the 1512 reports for grant programs previously administered by the former Department of Commerce and ensure procedures are modified, as needed, to avoid similar misstatements in the future.

Finding WI-11-56: 1512 Reporting***Multiple Programs***

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA reviewed the misstatements described in the finding in cooperation with employees of the Wisconsin Economic Development Corporation who collect and develop sub-vendor payment information for inclusion in the State's 1512 reports, and who did so previously as employees of Commerce. This review validated the findings with respect to sub-vendor payment misstatements for the Energy Efficiency and Conservation Block Grant Program and CDBG Cluster programs and for \$628,909 of the reported \$803,923 State Energy Program understatement. However, DOA, in cooperation with the Corporation, was unable to replicate \$116,796 of the reported State Energy Program understatement with information made available and DOA believes that \$58,219 of payments made to a vendor with the same DUNS number as the subrecipient was properly excluded from the sub-vendor report, and, therefore, was not a reporting error resulting in an understatement of sub-vendor payments.

DOA will work with the auditors to obtain additional information to ensure that it has properly identified and corrected remaining misstatements, if any, in sub-vendor payment information for the CDBG Cluster, Energy Efficiency and Conservation Block Grant Program, and State Energy Program. If the correction period for 1512 reports is still open at the time such work has been concluded, DOA will submit corrections to its prior quarterly reports for affected programs. If the correction period has closed, cumulative adjustments to correct misstatements will be made as part of the next quarterly 1512 report submission.

DOA will also ensure procedures are modified, as needed, to ensure that it can accurately report the specific data elements in the manner prescribed by ARRA Section 1512 and to avoid similar misstatements in the future. One such change that will be effective with the next quarterly reporting period is that the Corporation will implement an independent review by a second individual of 1512 reporting data it has developed prior to transmitting the same to DOA for inclusion in the State's report. Implementation of this procedure should eliminate clerical errors such as those that were identified by the auditors in its review of the March 2011 quarterly report.

Finding WI-11-57: Suspension and Debarment

During FY 2010-11, Commerce was responsible for entering into loan and grant agreements with various entities, such as local governments, nonprofit organizations, and for-profit organizations, to carry out the missions of the federal programs it administered. Federal regulations required Commerce to verify that these loan and grant recipients were not suspended or debarred. This verification may be accomplished by checking the federal *Excluded Parties Listing System* (EPLS), collecting a certification from the loan or grant recipient, or adding a clause or condition to the loan or grant agreement.

However, Commerce staff appeared to be unaware that they were required to ensure loan and grant recipients of State Energy Program funding were not suspended or debarred. At the time of our fieldwork in spring 2011, we found that Commerce did not collect certifications from the entities receiving loans or grants under the State Energy Program, include a clause or condition in the agreements with these entities, or perform an EPLS search for these entities. Because Commerce did not verify that entities receiving loans or grants under the State Energy Program were not suspended or debarred, it was not in compliance with federal regulations and was not assured that these entities were not suspended or debarred at the time the loan or grant agreements were entered into. However, we note that we searched the EPLS and did not identify any entities receiving loans or grants under the State Energy Program that were suspended or debarred.

At the time of our fieldwork, we discussed our concerns with Commerce staff, who agreed that suspension and debarment verifications should have been completed. Recently, former Commerce staff informed us that a verification has since been performed, using the EPLS, to ensure that entities receiving loans or grants under the State Energy Program were not suspended or debarred.

While our concerns were initially identified during our review of the State Energy Program, there also appear to be concerns for other federal programs that Commerce administered. For example, Commerce's agreements with entities receiving federal funding under the CDBG Cluster and the Energy Efficiency and Conservation Block Grant Program do not include language specifying that the entity may not be suspended or debarred. In addition, former Commerce staff told us that no EPLS search was performed for non-business entities receiving funding under some components of the CDBG Cluster. We did find that the EPLS was searched for entities receiving federal funding under the Energy Efficiency and Conservation Block Program. However, the screen prints provided were dated in September 2011, indicating that the EPLS search may not have been completed until after FY 2010-11 and after the grant agreements were entered into. Therefore, it is possible that Commerce did not comply with federal regulations for other federal programs it administered and was not assured that entities were not suspended or debarred at the time of entering into loan or grant agreements.

Beginning in FY 2011-12, DOA assumed responsibility for ensuring compliance with federal requirements, including suspension and debarment requirements, for federal

programs previously administered by Commerce. Because DOA currently provides funding to the Wisconsin Economic Development Corporation to administer most of the State Energy Program and certain components of the CDBG Cluster, DOA will likely need to work with the Corporation to ensure compliance with suspension and debarment requirements.

Recommendation

We recommend the Wisconsin Department of Administration ensure the State complies with federal suspension and debarment requirements for federal programs previously administered by the former Department of Commerce.

Finding WI-11-57: Suspension and Debarment

Multiple Programs

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure the State complies with suspension and debarment requirements for federal programs previously administered by Commerce. DOA and the Wisconsin Economic Development Corporation, DOA's agent for administration of the State Energy Program and portions of the CDBG Cluster, have implemented procedures: to verify that entities that have applied for federal financial assistance are not listed as suspended or debarred on the EPLS, documentation of which is placed in the entity's project file; and to include a clause in the grant or loan agreement attesting to the fact that the grant or loan recipient is not suspended or debarred.

Finding WI-11-58: Davis-Bacon Act

During FY 2010-11, the State used federal State Energy Program funding to provide low-interest loans and grants to entities in the manufacturing sector for various energy efficiency projects. As a condition of receiving this funding, the State is subject to the Davis-Bacon Act, which requires that the wage rate paid to certain laborers and mechanics be no less than the "prevailing wage" rate established by the U.S. Department of Labor. Commerce, as the program administrator, was responsible for ensuring applicable entities receiving State Energy Program funding were aware of the prevailing wage requirement. Commerce was also responsible for ensuring these entities and their subcontractors submitted weekly "certified payrolls," which include a copy of the payroll and a statement that they complied with the prevailing wage requirement.

As required, Commerce assessed and determined that one entity, which received \$8.0 million under the State Energy Program during FY 2010-11, was subject to the Davis-Bacon Act. We also found that Commerce included the prevailing wage requirements in its agreement with this entity. However, we found that, at the

time of our initial fieldwork in May 2011, Commerce had not complied with the Davis-Bacon Act and had not obtained certified payrolls from ten of this entity's subcontractors for at least 30 weeks between August 2010 and April 2011.

We discussed our concerns with Commerce staff, who indicated that they relied on the entity's Davis-Bacon compliance officer to submit all required information and that they had believed that no information was submitted because the entity and its subcontractors performed no project-related work during those weeks. However, after our initial discussions, Commerce followed up with the entity and obtained at least an additional 40 weekly certified payrolls from the entity's subcontractors for work performed between August 2010 and April 2011.

DOA, as the direct recipient of State Energy Program funding, is responsible for ensuring compliance with the Davis-Bacon Act requirements for this program. DOA will likely need to work with the Wisconsin Economic Development Corporation, which currently receives most State Energy Program funding and administers this program on behalf of DOA, to ensure the State is complying with the Davis-Bacon Act requirements.

Recommendation

We recommend the Wisconsin Department of Administration ensure the State complies with the Davis-Bacon Act and obtains weekly certified payrolls for the applicable entities, and their subcontractors, that receive State Energy Program funding.

Finding WI-11-58: Davis-Bacon Act

ARRA-State Energy Program (CFDA #81.041)

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

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA is committed to ensuring that entities that receive State Energy Program funding comply with the Davis-Bacon Act and provide weekly, certified payrolls as required. The certified payrolls noted as missing in the finding were obtained by staff of the Wisconsin Economic Development Corporation, DOA's agent for administration of the State Energy Program, when the absence of the documents was identified during the course of audit field work. In addition, the Corporation will provide Davis-Bacon Act technical assistance and training to subrecipients during project kick-off meetings using written guidelines that specifically identify the time frame in which payrolls must be submitted and consequences for not adhering to the same.

Wisconsin Department of Commerce
Summary of Findings and Questioned Costs
 FY 2010-11

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-11-55	14.228	CDBG--State-Administered Small Cities Program Cluster	Reporting*	\$ 0
	14.255	ARRA-CDBG--State-Administered Small Cities Program Cluster		

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-11-54	81.041	ARRA-State Energy Program	Communication with State Energy Program Subrecipients	\$ 0
WI-11-58	81.041	ARRA-State Energy Program	Davis-Bacon Act	0

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-11-53		Multiple Programs	Monitoring of Subrecipient Audits*	\$ 0
WI-11-56		Multiple Programs	1512 Reporting	0
WI-11-57		Multiple Programs	Suspension and Debarment	0

* Repeat finding from audit report 11-4.

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

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2011 ■

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 2010-11:

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 Transit Services Programs Cluster and Adoption Assistance, 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:

CFDA Number	Name of Federal Program or Cluster
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
14.228/14.255	Community Development Block Grants (CDBG) State-Administered Small Cities Program Cluster
16.738/16.803/16.804	Edward Byrne Memorial Justice Assistance Grant (JAG) Program Cluster
17.225	Unemployment Insurance
17.258/17.259/17.260/ 17.277/17.278	Workforce Investment Act (WIA) Cluster
20.205/20.219/20.933/ 23.003	Highway Planning and Construction Cluster
20.513/20.516/20.521	Transit Services Programs Cluster
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)
84.010/84.389	Title I, Part A Cluster
84.027/84.173/84.391/ 84.392	Special Education Cluster (IDEA)
84.181/84.393	Early Intervention Services (IDEA) Cluster
84.318/84.386	Educational Technology State Grants Cluster

CFDA Number	Name of Federal Program or Cluster
84.377/84.388	School Improvement Grants Cluster
84.410	Education Jobs Fund
93.558/93.714/93.716	Temporary Assistance for Needy Families (TANF) Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.575/93.596/93.713	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.720/93.775/93.776/ 93.777/93.778	Medicaid Cluster
93.767	Children’s Health Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001/96.006	Disability Insurance/SSI 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-10-30 through WI-10-32 from report 11-4 have been resolved or no longer meet the criteria to require reporting. Repeat findings from audit report 11-4 are indicated with an asterisk (*).

Finding WI-11-59: Financial Reporting Process for the Injured Patients and Families Compensation Fund

Criteria:

The Injured Patients and Families Compensation Fund’s management is responsible for maintaining effective internal controls that ensure the 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:

Sufficient procedures and controls are not in place to ensure that the Injured Patients and Families Compensation Fund’s financial statements are fairly presented. Fund staff did not follow the procedures established for calculating the Fund’s future benefit and loss liabilities on the Balance Sheet and the related benefit expense on the Statement of Revenues, Expenses, and Changes in Fund Equity.

In addition, controls over the preparation of the Fund's Statement of Cash Flows were not sufficient to prevent or detect material misstatements, especially as they related to investing activities.

Questioned Costs:

None

Context:

The Injured Patients and Families Compensation Fund's accountant obtains and enters amounts from a variety of sources, including the most recent actuarial analysis and reports generated from the Fund's provider system, into a spreadsheet to calculate the estimated loss liabilities balances and related benefit expense amounts reported in the State's basic financial statements. Historically, the Statement of Cash Flows was prepared based on amounts calculated from the Fund's manually prepared general ledger and corroborated with other supporting information, including information from WiSMART, the State's central accounting system, and the State of Wisconsin Investment Board.

Effect:

Misstatements in each of the Injured Patients and Families Compensation Fund's financial statements were identified as part of the audit process and not as part of the Fund's controls over its financial reporting process. The most significant errors include:

- Benefit Expense was overstated by \$62.9 million; Future Benefit and Loss Liabilities—Current was overstated by \$12.2 million; and Future Benefit and Loss Liabilities—Noncurrent was overstated by \$50.7 million. This error also affected balances in the reconciliation of operating income to net cash provided by operating activities in the Statement of Cash Flows.
- The cash flows from investing activities contained the following errors: Proceeds from Sale and Maturities of Investment Securities was understated by \$12.2 million; Investment and Interest Receipts was overstated by \$9.8 million; and Purchase of Investment Securities was understated by \$2.6 million. We also identified several smaller errors in other accounts on the Statement of Cash Flows.

Fund staff subsequently corrected the financial statements for these and other less significant errors identified during our audit work.

Cause:

The Injured Patients and Families Compensation Fund's accountant was newly hired for FY 2010-11 and did not fully understand the procedures involved in the calculation of the Fund's future benefit and loss liabilities and related benefit expense. Similarly, the Fund's accountant was not familiar with and did not complete additional procedures to verify the accuracy of the cash flow information in the general ledger. Further, the Fund management's review of the financial statements prior to submission to the State Controller's Office was not sufficient to detect and correct the financial statement errors.

Recommendation:

We recommend the Office of the Commissioner of Insurance ensure that Injured Patients and Families Compensation Fund staff understand how to calculate the future benefit and loss liabilities and related benefit expense amounts and how to calculate and verify the information on the Statement of Cash Flows. Further, we recommend the management of the Injured Patients and Families Compensation Fund perform a more detailed review of the financial statements prior to their submission to the State Controller's Office.

Management's Response:

Injured Patients and Families Compensation Fund staff will establish and implement procedures to ensure that the calculations of the future benefit and loss liabilities are accurately calculated and all information is properly reflected in the Statement of Cash Flows. In addition, Fund management will establish and implement procedures that will ensure that the Fund's financial statements are thoroughly reviewed prior to submission to the State Controller's Office. These procedures will be in place prior to the preparation of the FY 2011-12 financial statements.

Finding WI-11-60: 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. Throughout most of FY 2010-11, 27 computer programmers were allowed to move programs from the test environment to production, and 5 programmers had access to production data through the Control-M job scheduling program. Further, the Department continued to use shared log-on IDs to make changes related to Control-M schedules and jobs. Users logged into the Control-M job scheduling program with shared Control-M log-on IDs, rather than their individual log-on IDs.

The Department has been working on steps to improve controls in these areas. Near the end of FY 2010-11, the Department reduced the number of programmers with access to move programs from the test environment to production from 27 to 16. Further, the Department is developing a compensating control that it believes will reduce the risk of allowing programmers access to move production programs from the test environment to production. In addition, the Department is working on a compensating control that would allow it to monitor the activity related to the Control-M job scheduling program, and it has discontinued the practice of sharing the password for its most financially critical Control-M log-on ID.

However, these controls were not implemented throughout our audit period and, therefore, data remained at risk of erroneous or unauthorized changes during FY 2010-11.

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 \$2.0 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 will not be attributable to that person, 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 compensating controls that it believes would be effective in lowering the risks in this area.

Recommendation:

We recommend the Department of Transportation continue its efforts to develop and implement procedures for ensuring that changes to programs are authorized, appropriately tested, and comply with industry standards, including that programmers' access to production programs and data be eliminated, or that effective compensating controls be implemented to reduce the risk of unauthorized changes. 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 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 access to the most financially critical Control-M log-on ID and now requires users to log on with their individual log-on IDs.

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.

Finding WI-11-61: Mainframe Program Change Controls at the University of Wisconsin****Criteria:***

To provide proper internal control, procedures should be established to prevent computer programs from being altered and/or put into production without proper oversight, review, and documentation.

Condition:

The UW System's legacy payroll systems were used to process payroll for three-quarters of FY 2010-11, from July 2010 through early April 2011. The program change process for the legacy payroll systems operating on the mainframe computer did not include an independent review of program changes to assess the reasonableness of the changes or compliance with users' requests. Further, programmers had the ability to move programs into production. Thus, even if such reviews were performed, programmers could circumvent these procedures and make changes without oversight, review, or documentation.

Questioned Costs:

None

Context:

Payroll-related expense is the most significant expense of UW System, totaling almost \$2.9 billion, or nearly 67.0 percent of UW System's total expenses for FY 2010-11.

Effect:

Programmers with extensive knowledge of the legacy payroll systems' computer programs could make unauthorized changes to the programs and conceal those changes, which could have resulted in undetected erroneous or fraudulent information.

Cause:

Controls were not originally developed to ensure proper oversight before programs were moved to production. Further, because of the planned implementation of a new payroll system in April 2011, UW System did not make changes to the program change process for the legacy payroll systems.

Recommendation:

We continue to report this weakness in internal control over financial reporting because the legacy payroll systems were used to process payroll for three-quarters of our audit period. However, because the legacy payroll systems were replaced in April 2011, we make no recommendation and will review program change controls for the new payroll system as part of future audits.

Finding WI-11-62: Security Concerns with the University of Wisconsin System's Human Resource System***Criteria:***

The Human Resource System (HRS) is UW System's new computer system used 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 13 four-year campuses, 13 two-year colleges, UW-Extension, and UW System Administration. We performed a limited review of HRS security issues during our current audit.

Responsibility for ensuring payroll is accurate and information within HRS is properly secured involves a collaborative effort between UW Service Center staff, who are responsible for ensuring the system correctly processes payroll based upon information entered into HRS, and campus staff, who are responsible for ensuring employee information is correctly entered into the system and for reviewing and approving payroll. In order to ensure that information is properly safeguarded and to limit the risk that fictitious employees could be added to the payroll system or inappropriate payments could be processed, access to the system for both individual users and system accounts should be properly restricted.

Condition:

We performed a limited review of access granted to UW Service Center employees, HRS contract staff, employees of one randomly selected campus, and several separate system accounts, and identified several concerns with incompatible or excessive access and sharing of passwords.

Questioned Costs:

None

Context:

Payroll-related expense is the most significant expense of UW System, totaling almost \$2.9 billion, or nearly 67.0 percent of UW System's total expenses for FY 2010-11. HRS, which replaced UW System's legacy, mainframe-based computer systems in April 2011, was used to process \$635.0 million in payroll-related expenses for the last quarter of the fiscal year.

Effect:

UW System is at increased risk of erroneous or inappropriate payments being processed through HRS, with potentially no accountability to an individual user.

Cause:

The implementation of HRS was a large and complex project. As a result, it may not have been unexpected that some individual users and system accounts had access beyond what is required in a more mature or stable system or that some employees may have been asked to temporarily perform duties beyond their typical job.

Recommendation:

We recommend UW System Administration review the access concerns we identified and communicated in more detail in our December 2, 2011 interim memorandum, remove access that is not needed, and develop effective compensating controls for any remaining incompatible access.

Management's Response:

The HRS project is currently in the stabilization phase. Access to HRS will evolve as UW System becomes more familiar with the system and new business processes and as UW System staff responsibilities become more defined.

UW System has developed a security role review plan for Service Center personnel, campus staff, and contractor access to HRS. In addition, UW System is implementing Identity and Access Management (IAM) attestation functionality, which is anticipated to be operational by summer 2012. This functionality will provide reports to more easily identify those individuals with access to incompatible duties. The security role review and IAM functionality will result in the removal of some employees' access that is proven to be unnecessary to perform assigned duties or that is incompatible with other duties. These efforts may also identify places where compensating controls must be developed and implemented because staffing constraints do not allow for the optimal separation of duties.

In addition, UW System is currently in the process of limiting the capabilities of batch accounts (system accounts) to a specific role to process run controls exclusively. Individual access will be requested and approved through the IAM security system. The batch account initiative should be completed in January 2012.

Finding WI-11-63: Statewide Business Resumption Planning****Criteria:***

To minimize disruption that may occur in an emergency, Wisconsin state government should have an effective business resumption plan in place.

Condition:

The Department of Administration is coordinating a project to develop a statewide business resumption plan. State agencies have generally progressed with development and testing of functional-level plans, including alternative site planning, and some multi-agency communication drills have been performed. However, testing of functional-level plans does not occur regularly and agency functional-level plans do not include recovery planning in the event the data center is unavailable and the computer applications used to administer their programs cannot be used. Therefore, a comprehensive statewide plan is not available.

Questioned Costs:

None

Context:

The State provides a variety of critical services to citizens, local governments, and others statewide.

Effect:

Without an effective statewide business resumption plan in place, an emergency could disrupt the State's ability to provide critical services; process the related accounting transactions, including delaying payments to vendors, citizens, and other governmental entities; and prepare financial statements in an accurate and timely manner.

Cause:

Development of a comprehensive plan is a large project requiring significant resources. Because of budget restrictions and the limited availability of staff, the State has not been able to devote sufficient ongoing resources to complete development and testing in the short term. However, it does continue to work toward a comprehensive plan.

Recommendation:

We recommend the State continue to move forward to complete and test its business resumption plan.

Management Response:

Wisconsin's Continuity of Government program, led by the Department of Administration, has continued to make significant progress to strengthen and improve Continuity of Operations (COOP) plans and conduct tests and drills. Between October 2010 and May 2011, agencies with the highest priority services conducted intensive reviews and made significant updates to their plans to improve the capability to maintain operations for critical services. In addition, in FY 2010-11, 24 agencies and UW System campuses conducted COOP exercises and the Continuity of Government program participated in a community exercise to test inter-agency communications and coordination in the event of a wide-scale power outage.

The Department of Administration is committed to the continual improvement of agency and enterprise continuity plans and annual testing of those plans and will continue to move forward to improve and strengthen continuity plans. An important element of continual improvement of agency COOP plans will be to more clearly document plans for agency business service continuity in the event the primary state data center is unavailable. The Continuity of Government program will also be initiating an all-agency Business Impact Assessment in January 2012 to verify and validate individual agency business service application recovery requirements and dependencies. The result of this assessment will be an updated business service priority listing that the Department's Division of Enterprise Technology will use to guide continuity planning and resumption of IT systems in the event of loss or damage to the State's primary data center. In addition, the Continuity of Government program will develop a five-year exercise plan for agencies in 2012 to enhance and validate continuity capabilities through progressively more complex and challenging exercises.

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 audit report 11-4 are marked with an asterisk (*).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-55 p. 169	14.228 CDBG–State-Administered Small Cities Program Cluster	Reporting*	\$ 0
	14.255 ARRA-CDBG–State-Administered Small Cities Program Cluster		
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 0

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>Amount Questioned</u>
WI-11-6 p. 35	17.225	ARRA-Unemployment Insurance	Extended Benefits and High Extended Benefits Eligibility*	\$ 4,656
WI-11-7 p. 38	17.225	Unemployment Insurance	Trade Adjustment Benefit Programs	1,805
WI-11-8 p. 39	17.225	Unemployment Insurance	Trade Act Participant Report Financial Reporting	0
TOTAL U.S. DEPARTMENT OF LABOR				\$ 6,461

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-11-35 p. 111	20.205	Highway Planning and Construction	Qualification Based Selection	\$ 0
	20.205	ARRA-Highway Planning and Construction		

190 ■ ■ ■ ■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF TRANSPORTATION *(continued)*

Wisconsin Department of Transportation *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-34 p. 108	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management	\$ 0
WI-11-33 p. 107	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Financial Reporting	0
WI-11-32 p. 104	20.516	Job Access–Reverse Commute	Subrecipient Monitoring	0
WI-11-32 p. 104	20.521	New Freedom Program	Subrecipient Monitoring	0
WI-11-34 p. 108	20.521	New Freedom Program	Equipment Management	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 0</u>

U.S. DEPARTMENT OF ENERGY

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-54 p. 168	81.041	ARRA-State Energy Program	Communication with State Energy Program Subrecipients	\$ 0
WI-11-58 p. 175	81.041	ARRA-State Energy Program	Davis-Bacon Act	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-11-15 p. 60	81.049	Office of Science Financial Assistance Program	Equipment Disposal	\$ 17,000
TOTAL U.S. DEPARTMENT OF ENERGY				<u>\$ 17,000</u>

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>Amount Questioned</u>
WI-11-37 p. 121	84.010	Title I Grants to Local Educational Agencies	2R Charter School Award Calculations under Title I	\$ 3,000 Plus an Undetermined Amount
WI-11-38 p. 124	84.010	Title I Grants to Local Educational Agencies	Awarding Funds to New or Significantly Expanded Charter Schools	0

SCHEDULE OF FINDINGS AND QUESTIONED COSTS ■ ■ ■ ■ 191

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-38 p. 124	84.027 84.173	Special Education—Grants to States Special Education—Preschool Grants	Awarding Funds to New or Significantly Expanded Charter Schools	\$ 4,000
WI-11-40 p. 129	84.318 84.386	Education Technology State Grants ARRA-Education Technology State Grants	Eligibility for Ed Tech Grant Funds	19,860
WI-11-39 p. 127	84.386	ARRA-Education Technology State Grants	New 2R Charter Schools and the Competitive Grant Awarding Process	0
WI-11-42 p. 133	84.377 84.388	School Improvement Grants ARRA-School Improvement Grants	School Improvement Grants—Allowable Costs	34,000

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-25 p. 81	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	\$ 150 Plus an Undetermined Amount
WI-11-25 p. 81	84.033	Federal Work-Study Program	Satisfactory Academic Progress	Undetermined
WI-11-25 p. 81	84.038	Federal Perkins Loan Program	Satisfactory Academic Progress	Undetermined
WI-11-25 p. 81	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	8,276 Plus an Undetermined Amount
WI-11-27 p. 87	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	4,086 Plus an Undetermined Amount
WI-11-25 p. 81	84.268	Federal Direct Student Loans	Satisfactory Academic Progress	13,675 Plus an Undetermined Amount
WI-11-27 p. 87	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
WI-11-25 p. 81	84.375	Academic Competitiveness Grants	Satisfactory Academic Progress	Undetermined
WI-11-27 p. 87	84.375	Academic Competitiveness Grants	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
WI-11-25 p. 81	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Satisfactory Academic Progress	Undetermined
WI-11-27 p. 87	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	Student Financial Assistance Eligibility for Retaking Coursework	Undetermined
				\$ 87,047 Plus an Undetermined Amount
TOTAL U.S. DEPARTMENT OF EDUCATION				

192 ■ ■ ■ ■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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>Amount Questioned</u>
WI-11-51 p. 157	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	\$ 16,256
WI-11-50 p. 155	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	6,823
WI-11-49 p. 151	93.558 93.714	Temporary Assistance for Needy Families ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	Computer Data Matches*	Undetermined
WI-11-50 p. 155	93.575/ 93.596 93.713	Child Care and Development Fund Cluster ARRA-Child Care and Development Fund Cluster	Child Care Case File Documentation*	2,049
WI-11-43 p. 138	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*	14,270
WI-11-45 p. 144	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	0
WI-11-46 p. 146	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Federal Reimbursement for Child Welfare Facilities	0
WI-11-47 p. 148	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*	0
WI-11-48 p. 150	93.658 93.658	Foster Care—Title IV-E ARRA-Foster Care—Title IV-E	Foster Care Rate Setting for State Foster Care Cases	0
WI-11-43 p. 138	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance*	36,288
WI-11-44 p. 141	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Adoption Assistance Eligibility	3,409
WI-11-45 p. 144	93.659 93.659	Adoption Assistance ARRA-Adoption Assistance	Reporting and Claiming of Expenditures under 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-11-2 p. 24	93.767	Children’s Health Insurance Program	Eligibility Documentation*	\$ 0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-2 p. 24	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-11-3 p. 27	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches*	Undetermined

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-10 p. 49	93.273	Alcohol Research Program	National Institutes of Health Salary Cap Limitation	\$ 7,243
WI-11-10 p. 49	93.279	Drug Abuse and Addiction Research Programs	National Institutes of Health Salary Cap Limitation	8,825
WI-11-10 p. 49	93.361	Nursing Research	National Institutes of Health Salary Cap Limitation	4,910
WI-11-10 p. 49	93.399	Cancer Control	National Institutes of Health Salary Cap Limitation	4,243
WI-11-10 p. 49	93.701	ARRA-Trans-NIH Recovery Act Research Support	National Institutes of Health Salary Cap Limitation	285
WI-11-10 p. 49	93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	National Institutes of Health Salary Cap Limitation	1,405
WI-11-10 p. 49	93.866	Aging Research	National Institutes of Health Salary Cap Limitation	6,233
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 112,239 Plus an Undetermined Amount

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-52 p. 161	Multiple Programs	Subrecipient Audit Monitoring	\$ 0

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-53 p. 166	Multiple Programs	Monitoring of Subrecipient Audits*	\$ 0
WI-11-56 p. 171	Multiple Programs	1512 Reporting	0
WI-11-57 p. 174	Multiple Programs	Suspension and Debarment	0

194 ■ ■ ■ ■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS (continued)

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-4 p. 29	Multiple Programs	Subrecipient Audit Monitoring	\$ 0

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-36 p. 117	Multiple Programs	Federal Time Distribution Documentation	Undetermined

Statewide Issues

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-1 p. 17	Multiple Programs	Excess Balances and Lapses from Internal Service Funds*	\$ 0

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-9 p. 46	Multiple Programs	Preparation of UW System Grant Schedules*	\$ 0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-11-14 p. 57	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	\$ 222,747 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, 2010 (report 11-4). 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, 2011. 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. In addition, 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. 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 prior 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. 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>
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-**

196 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**U.S. DEPARTMENT OF AGRICULTURE****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-10-2	10.551	Supplemental Nutrition Assistance Program	FoodShare Benefits Provided to Inmates	No Longer a Reportable Finding, see page 30 for discussion

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-10-6	17.225	ARRA-Unemployment Insurance	Federal Additional Compensation Overpayments	Corrective Action Taken
WI-10-7	17.225 17.225	Unemployment Insurance ARRA-Unemployment Insurance	Benefit Fraud Detection	Corrective Action Taken
WI-10-8	17.225	ARRA-Unemployment Insurance	Extended Benefits and High Extended Benefits Eligibility	Not Corrected, see page 35

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-10-20 WI-09-22 WI-08-33 WI-07-26 WI-06-24	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Materials Testing	Materially Corrected

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-10-18	84.010	Title I Grants to Local Educational Agencies	Title I—Allowable Costs	Corrective Action Taken

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

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-10-3	93.767	Children's Health Insurance Program	Eligibility Documentation	Not Corrected, see page 24
WI-10-3	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation	Not Corrected, see page 24
WI-10-4 WI-09-2	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Medicaid Eligibility Quality Control	No Longer a Reportable Finding
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	Not Corrected, see page 27

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-10-23	93.558	Temporary Assistance for Needy Families Cluster	Maintenance of Effort for the Temporary Assistance for Needy Families Cluster	Corrective Action Taken
WI-10-24 WI-09-29 WI-08-10 WI-07-7 WI-06-10 WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families Cluster	Computer Data Matches	Not Corrected, see page 151
WI-10-26	93.558	Temporary Assistance for Needy Families Cluster	Child Care Case File Documentation	Not Corrected, see page 155
WI-10-27	93.563 93.563	Child Support Enforcement ARRA-Child Support Enforcement	Cash Management	Corrective Action Taken
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 155
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 138
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 148
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 138

198 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-29	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting	Not Corrected, see page 169

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-28	Multiple Programs	Subrecipient Monitoring	Not Corrected, see page 166

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-31	Multiple Programs	Staff Access to Critical CARS Tables	Corrective Action Taken

Statewide Issues

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-1 WI-09-1 WI-08-1	Multiple Programs	Lapses from Internal Service Funds	Partially Corrected, see page 17

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-10 WI-09-7	Multiple Programs	Preparation of UW System Grant Schedules	Partially Corrected, see page 46

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-10-11 WI-09-8	Research and Development Programs Cluster	Equipment Management	Partially Corrected, see page 57

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2011 ■

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, 2011, the State of Wisconsin administered nearly \$15.0 billion in federal financial assistance, consisting of \$13.6 billion in cash assistance, \$1.2 billion in noncash assistance, and \$184.0 million in outstanding loan balances, as presented in the schedule and as described in Note 2 to the schedule.

As summarized on page 200, 27 state agencies, including the University of Wisconsin System, administered federal awards during FY 2010-11. We selected 31 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, which are presented on pages 201 through 233;
- 2) the research and development (R&D) cluster, presented on pages 234 through 269; and
- 3) the student financial assistance (SFA) cluster, presented on pages 270 through 273.

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, 2011**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
1 Department of Health Services	\$ 6,733,825,113	\$ 0	\$ 0	\$ 6,733,825,113
2 Department of Workforce Development	2,767,717,254	0	0	2,767,717,254
3 Department of Transportation	1,076,050,171	0	0	1,076,050,171
4 Department of Public Instruction	945,449,778	0	0	945,449,778
5 Department of Children and Families	667,929,283	0	0	667,929,283
6 Department of Administration	378,108,773	0	0	378,108,773
7 Department of Natural Resources	164,409,092	0	0	164,409,092
8 Department of Commerce	118,741,294	0	0	118,741,294
9 Department of Military Affairs	76,629,175	0	0	76,629,175
10 Department of Veterans Affairs	33,467,984	0	0	33,467,984
11 Wisconsin Technical College System Board	31,936,585	0	0	31,936,585
Department of Agriculture, Trade and Consumer				
12 Protection	17,026,632	0	0	17,026,632
13 Department of Justice	16,218,001	0	0	16,218,001
14 Department of Corrections	3,219,151	0	0	3,219,151
15 Government Accountability Board	2,498,743	0	0	2,498,743
16 Higher Educational Aids Board	1,879,786	0	0	1,879,786
17 Public Service Commission	1,623,414	0	0	1,623,414
18 Board for People with Developmental Disabilities	1,209,094	0	0	1,209,094
19 Wisconsin Arts Board	926,494	0	0	926,494
20 Wisconsin Historical Society	883,027	0	0	883,027
21 Child Abuse and Neglect Prevention Board	739,801	0	0	739,801
22 Office of Commissioner of Insurance	428,689	0	0	428,689
23 Department of Regulation and Licensing	211,093	0	0	211,093
24 Board of Commissioners of Public Lands	42,720	0	0	42,720
25 Educational Communications Board	950	0	0	950
26 Board on Aging and Long-Term Care	0	0	0	0
Total State Agencies	<u>13,041,172,097</u>	<u>0</u>	<u>0</u>	<u>13,041,172,097</u>
UW-Madison	39,782,569	575,656,505	283,650,372	899,089,446
UW-Milwaukee	11,113,310	30,158,201	227,826,069	269,097,580
UW-Eau Claire	2,994,457	812,430	72,683,348	76,490,235
UW-Green Bay	1,332,745	1,292,610	41,564,476	44,189,831
UW-La Crosse	1,591,270	1,632,767	62,053,826	65,277,863
UW-Oshkosh	7,260,985	1,344,816	80,878,650	89,484,451
UW-Parkside	1,996,065	326,120	35,078,428	37,400,613
UW-Platteville	1,343,776	67,509	52,564,651	53,975,936
UW-River Falls	1,783,062	68,971	47,985,680	49,837,713
UW-Stevens Point	2,562,398	2,983,554	73,198,788	78,744,740
UW-Stout	3,486,884	246,737	69,105,129	72,838,750
UW-Superior	859,691	4,052,228	22,174,789	27,086,708
UW-Whitewater	2,552,119	214,762	84,090,936	86,857,817
UW Colleges	4,431,817	104,988	51,389,176	55,925,981
UW-Extension	16,068,097	0	0	16,068,097
UW System Administration	750,597	122,369	0	872,966
Wisconsin Humanities Council	835,318	0	0	835,318
Total UW System	<u>100,745,160</u>	<u>619,084,567</u>	<u>1,204,244,318</u>	<u>1,924,074,045</u>
TOTAL STATE OF WISCONSIN	\$ <u>13,141,917,257</u>	\$ <u>619,084,567</u>	\$ <u>1,204,244,318</u>	\$ <u>14,965,246,142</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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.G09ML0001A; G10ML0001A; G11ML0001A	Other Federal Financial Assistance: High Intensity Drug Trafficking Area	DOJ	\$ 326,667	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				326,667	0
U.S. DEPARTMENT OF AGRICULTURE:					
10.010		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	27,488	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	5,405,532	329,939
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	968,774	0
Total Federal Program 10.025				6,374,306	329,939
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	4,027	0
10.103		2009 Aquaculture Grants Program	DATCP	38,539	36,612
10.156		Federal-State Marketing Improvement Program	DATCP	563,949	487,531
10.162		Inspection Grading and Standardization	DATCP	23,736	0
10.163		Market Protection and Promotion	DATCP	830,278	402,940
10.169		Specialty Crop Block Grant Program	DATCP	16,982	16,888
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	564,377	442,914
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	369,535	0
10.217		Higher Education Challenge Grants	UW-Madison	19,050	0
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Green Bay	10,565	0
10.217		Higher Education Challenge Grants	UW-River Falls	53,112	34,140
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Stevens Point	2,374	0
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Stout	246	0
Total Federal Program 10.217				85,347	34,140
10.220		Higher Education Multicultural Scholars Program	UW-River Falls	4,500	0
10.303		Integrated Programs	DATCP	2,112	0
10.303		Integrated Programs (from UW-Extension)	UW-Madison	4,735	0
10.303		Integrated Programs	UW-Extension	578,330	155,447
10.303		Integrated Programs (from UW-Madison)	UW-Extension	11,626	0
Total Federal Program 10.303				596,803	155,447
10.304		Homeland Security-Agricultural	UW-Madison	265,541	0
10.305		International Science and Education Grants	UW-Madison	4,303	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Extension	34,964	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Extension	54,205	0
10.352		Value-Added Producer Grants	DATCP	1,160,767	863,066
10.435		State Mediation Grants	DATCP	224,633	0
10.455		Community Outreach and Assistance Partnership Program	DATCP	49,186	10,031
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-Madison	11,902	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-River Falls	24,533	0
Total Federal Program 10.459				36,435	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,135,550	0
10.500		Cooperative Extension Service	UW-Madison	919,674	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	605,552	0
10.500		Cooperative Extension Service	UW-Platteville	133,616	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Platteville	329	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	69,616	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500		Cooperative Extension Service	UW-Stout	14,891	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	188,348	0
10.500		Cooperative Extension Service	UW-Extension	9,471,117	774,520
Total Federal Program 10.500				11,403,143	774,520
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program (Notes 2, 5, 20)	DHS	1,101,978,592	0
10.561		State Administrative Matching Grants for Supplemental Nutrition Assistance Program (Note 2)	DHS	65,524,981	38,626,310
10.561		ARRA-State Administrative Matching Grants for Supplemental Nutrition Assistance Program (Note 2)	DHS	2,337,039	2,337,039
10.561	10.34;09-44;09-45	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Note 2) (from UW-Extension)	UW-Madison	1,473	0
Total SNAP Cluster				1,169,842,085	40,963,349
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	35,657,425	35,657,425
10.555		National School Lunch Program (Note 6)	DPI	165,468,156	165,468,156
10.556		Special Milk Program for Children	DPI	1,154,541	1,154,541
10.559		Summer Food Service Program for Children (Note 6)	DPI	5,576,299	5,418,174
Total Child Nutrition Cluster				207,856,421	207,698,296
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Notes 2, 7)	DHS	89,018,442	25,794,136
10.558		Child and Adult Care Food Program	DPI	40,797,389	40,263,193
10.560		State Administrative Expenses for Child Nutrition	DPI	2,800,932	0
10.565		Commodity Supplemental Food Program	DHS	784,928	729,901
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,152,792	1,094,916
10.568		ARRA-Emergency Food Assistance Program (Administrative Costs)	DHS	672,293	672,293
10.569		Emergency Food Assistance Program (Food Commodities) (Note 6)	DHS	9,152,218	9,152,218
Total Emergency Food Assistance Cluster				10,977,303	10,919,427
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	655,997	17,088
10.574		Team Nutrition Grants	DPI	151,064	6,205
10.576		Senior Farmers Market Nutrition Program	DHS	313,738	284,206
10.578		ARRA-WIC Grants to States (WGS)	DHS	138,827	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	120,115	0
10.579		ARRA-Child Nutrition Discretionary Grants Limited Availability	DPI	31,002	31,002
Total Federal Program 10.579				151,117	31,002
10.580		Supplemental Nutrition Assistance Program, Outreach/Participation Program	DHS	154,359	0
10.582		Fresh Fruit and Vegetable Program (Note 6)	DPI	2,095,597	2,014,795
10.652		Forestry Research	DNR	68,685	0
10.652		Forestry Research	UW-Stevens Point	20,982	0
Total Federal Program 10.652				89,667	0
10.664		Cooperative Forestry Assistance	DATCP	1,069,999	0
10.664		Cooperative Forestry Assistance	DNR	1,785,232	615,675
10.664		Cooperative Forestry Assistance	DOA	36,957	0
Total Federal Program 10.664				2,892,188	615,675
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	2,463,194	2,463,194
Total Schools and Roads Cluster				2,463,194	2,463,194

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.675		Urban and Community Forestry Program	DNR	225,635	206,151
10.676		Forest Legacy Program	DNR	6,120,032	0
10.678		Forest Stewardship Program	DNR	330,348	0
10.680		Forest Health Protection	DATCP	81,003	0
10.680		Forest Health Protection	DNR	313,952	0
		Total Federal Program 10.680		394,955	0
10.769		Rural Business Enterprise Grants	UW-Stout	10,567	0
10.901		Resource Conservation and Development	DATCP	938,220	822,763
10.902		Soil and Water Conservation	UW-Extension	278,635	0
10.903		Soil Survey	UW-Stevens Point	4,901	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Extension	8,447	0
10.914		Wildlife Habitat Incentive Program	DNR	165,810	0
10.950		Agricultural Statistics Reports	DATCP	101,726	0
10.960		Technical Agricultural Assistance	UW-Madison	(6,800)	0
10.960		Technical Agricultural Assistance	UW-Extension	22,113	0
		Total Federal Program 10.960		15,313	0
Other Federal Financial Assistance:					
N/A	10.AG56A2P090150	Spruce Grouse	DNR	2,621	0
N/A	10.AG56A2P100082	Spruce Grouse	DNR	2,259	0
N/A	10.10-29	Emerald Ash Borer Education (from UW-Extension)	UW-Madison	3,691	0
N/A	10.08-CS-11091304-064	School Yard Habitats Across Wisconsin-Sowing The Seeds of Environmental Literacy and Stewardship	UW-Madison	8,519	0
N/A	10.09-07: 09-02	Urban Horticulture (from UW-Extension)	UW-Madison	7,078	0
N/A	10.Fund 199	Veterinary Diagnostic Lab	UW-Madison	143,694	0
N/A	10.10-CS-11242312-139	Learning Experiences and Activities in Forestry (LEAF)-Wisconsin Replication of Forest for Every Classroom (FFEC)	UW-Stevens Point	162	0
N/A	10.IIA#136K065	Babcock Institute for International Dairy Research Development (from UW-Madison)	UW-Extension	8,480	0
N/A	10.AG-569R-C-10.0008	Characterization of Groundwater/Surface Water Systems in the Chequamegon-Nicolet National Forest, Wisconsin	UW-Extension	51,726	0
		Subtotal Direct Programs		1,566,874,661	336,383,409
Subgrants:					
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Extension	26,718	0
10.200		Grants for Agricultural Research, Special Research Grants (from Ohio State University)	UW-Extension	6,403	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	DATCP	18,136	0
10.226		Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (from Chippewa Valley Technical College)	UW-River Falls	(4,945)	0
10.303		Integrated Programs (from Purdue University)	UW-Extension	13,912	0
10.303		Integrated Programs (from University of Rhode Island)	UW-Extension	42,314	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Extension	3,354	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Extension	4,014	0
10.500		Cooperative Extension Service (from University of Minnesota)	DATCP	3,073	0
10.500		Cooperative Extension Service (from Ohio State University Research Foundation)	UW-Madison	6,110	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	10,961	4,073
10.500		Cooperative Extension Service (from University of Nebraska)	UW-Madison	19,295	0
10.500		Cooperative Extension Service (from University of Tennessee)	UW-Madison	13,403	0
10.500		Cooperative Extension Service (from Texas Agrilife Extension Service)	UW-Milwaukee	592,520	5,250
10.500		Cooperative Extension Service (from University of Illinois Urbana-Champaign)	UW-River Falls	2,528	0
10.500		Cooperative Extension Service (from University of Nebraska)	UW-River Falls	5,641	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	178,376	0
10.500		Cooperative Extension Service (from National 4-H Council)	UW-Extension	35,856	0
10.500		Cooperative Extension Service (from University of Nebraska-Lincoln)	UW-Extension	37,509	0
N/A	10.93194	National Web-based Learning Center for Private Forest and Range Land Owners (from University of Tennessee)	UW-Madison	(9,614)	0
N/A	10.G-1595-2	Grants for Agricultural Research-Competitive Research Grants (from Colorado State University)	UW-Extension	12,697	0
Subtotal Subgrants				1,018,261	9,323
TOTAL U.S. DEPARTMENT OF AGRICULTURE				1,567,892,922	336,392,732
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Stout	190,582	0
Economic Development Cluster:					
11.307		Economic Adjustment Assistance	Commerce	315,775	0
11.307		Economic Adjustment Assistance	UW-Whitewater	625,151	486,362
Total Economic Development Cluster				940,926	486,362
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	DOT	1,215,404	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	12,120	0
11.417		Sea Grant Support	UW-Madison	29,690	0
11.419		Coastal Zone Management Administration Awards	DOA	6,105,174	5,542,370
11.420		Coastal Zone Management Estuarine Research Reserves	DOA	20,254	20,254
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	81,341	0
Total Federal Program 11.420				101,595	20,254
11.431		Climate and Atmospheric Research	UW-Madison	204,811	130,153
11.550		Public Telecommunications Facilities Planning and Construction	ECB	950	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-Extension	956,540	0
Total Federal Program 11.550				957,490	0
11.555		Public Safety Interoperable Communications Grant Program	DOA	4,525,823	4,263,011
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	DOA	36,610	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	PSC	846,855	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Madison	266,851	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Madison	230,484	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Platteville	32,352	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Superior	6,186	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Extension	1,454,433	701,376
Total Federal Program 11.557				2,873,771	701,376
11.611		Manufacturing Extension Partnership	UW-Stout	681,636	0
Subtotal Direct Programs				17,839,022	11,143,526
Subgrants:					
11.307		Economic Adjustment Assistance (from Milwaukee 7 Water Council, Inc.)	UW-Milwaukee	30,760	0
11.307		Economic Adjustment Assistance (from Thrive, Inc.)	UW-Extension	26,807	0
11.419		Coastal Zone Management Administration Awards (from Ohio Department of Natural Resources)	UW-Extension	1,084	0
11.431		Climate and Atmospheric Research (from Ohio State University Research Foundation)	UW-Madison	27,323	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.469		Congressionally Identified Awards and Projects (from Consortium for Ocean Leadership)	UW-Milwaukee	5,220	0
11.469		Congressionally Identified Awards and Projects (from State of Alabama)	UW-Milwaukee	45,560	0
11.473		Coastal Services Center (from Great Lakes Observing System)	UW-Madison	4,695	0
11.473		Coastal Services Center (from Ohio State University)	UW-Madison	15,923	0
11.473		Coastal Services Center (from University of Michigan)	UW-Madison	9,062	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	87,694	0
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	3,658	0
N/A	11.06-79-5470	The Economic Development Administration (EDA) Investment Project (from Gateway Technical College)	UW-Parkside	28,034	0
Subtotal Subgrants				285,820	0
TOTAL U.S. DEPARTMENT OF COMMERCE				18,124,842	11,143,526
U.S. DEPARTMENT OF DEFENSE:					
12.106		Flood Control Projects	Public Lands	42,720	42,720
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	137,682	0
12.400		Military Construction, National Guard	DMA	16,279,812	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	32,395,023	0
12.401		ARRA-National Guard Military Operations and Maintenance (O&M) Projects	DMA	89,421	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DVA	147,337	0
Total Federal Program 12.401				32,631,781	0
12.404		National Guard ChalleNGe Program	DMA	3,148,393	0
Other Federal Financial Assistance:					
N/A	12.AGR dtd 12/30/03	Decompression Risk Minimization in Submarine Escape and Rescue	UW-Madison	(4,598)	0
N/A	12.W91CRB-11-C0063	Mobile Content Delivery Platform: A Proposal for System Development	UW-Extension	32,741	0
Subtotal Direct Programs				52,268,531	42,720
Subgrants:					
12.420		Military Medical Research and Development (from University of Rochester)	UW-Madison	15,351	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-Madison	6,776	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	9,607	0
N/A	12.0006107-3000006107	African Languages Flagship (from Howard University)	UW-Madison	(8,740)	0
N/A	12.W911NF 04-1-0001	Junior Science Humanities Symposium (JSHS) (from Academy of Applied Science)	UW-La Crosse	491	0
Subtotal Subgrants				23,485	0
TOTAL U.S. DEPARTMENT OF DEFENSE				52,292,016	42,720
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Dispute Resolution	Commerce	107,338	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) (Notes 2, 8, 21)	Commerce	83,389,078	81,543,694
14.255		ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded) (State-Administered Small Cities Program) (Note 2, 21)	Commerce	4,511,577	4,437,926
Total CDBG-State-Administered CDBG Cluster				87,900,655	85,981,620

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
14.231		Emergency Shelter Grants Program	Commerce	2,147,753	2,061,061
14.235		Supportive Housing Program	Commerce	1,138,883	751,828
14.239		Home Investment Partnerships Program	Commerce	15,784,735	15,270,852
14.241		Housing Opportunities for Persons with AIDS	Commerce	407,721	398,293
14.251		Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	UW Colleges	1,900,000	0
14.257		ARRA-Homelessness Prevention and Rapid Re-Housing Program (Recovery Act)	Commerce	6,482,274	6,417,942
14.905		Lead Hazard Reduction Demonstration Grant Program	Commerce	1,696,078	1,611,221
14.905		Lead Hazard Reduction Demonstration Grant Program	DHS	284,339	152,517
		Total Federal Program 14.905		1,980,417	1,763,738
Lead Hazard Control Cluster:					
14.908		ARRA-Healthy Homes Demonstration Grants (Recovery Act Funded)	DHS	407,412	386,886
		Total Lead Hazard Control Cluster		407,412	386,886
14.913		Healthy Homes Production Grant Program	DHS	22,269	22,115
Other Federal Financial Assistance:					
N/A	14.B-06-NI-WI-0048	UW-Marathon County (MTH) Community Theater Project	UW Colleges	1,193,631	0
		Subtotal Direct Programs		119,473,088	113,054,335
Subgrants:					
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	122,373	0
		Subtotal Subgrants		122,373	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				119,595,461	113,054,335
U.S. DEPARTMENT OF THE INTERIOR:					
15.224		Cultural Resource Management	UW-La Crosse	3,428	0
15.226		Payments in Lieu of Taxes	DNR	741,498	741,498
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	11,274,693	10,918
15.611		Wildlife Restoration and Basic Hunter Education	DNR	14,212,723	0
15.611		Wildlife Restoration and Basic Hunter Education (from UW- La Crosse)	UW-Stout	5,212	0
		Total Fish and Wildlife Cluster		25,492,628	10,918
15.608		Fish and Wildlife Management Assistance	DNR	349,267	204,420
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	1,224,597	479,282
15.615		Cooperative Endangered Species Conservation Fund	DNR	845,345	0
15.616		Clean Vessel Act	DNR	88,057	51,503
15.623		North American Wetlands Conservation Fund	DNR	957,245	0
15.630		Coastal Program	DNR	20,810	0
15.633		Landowner Incentive Program	DNR	182,363	0
15.634		State Wildlife Grants	DNR	1,686,348	0
15.642		Challenge Cost Share	DNR	79,500	0
15.647		Migratory Bird Conservation	DNR	45,455	0
15.649		Service Training and Technical Assistance (Generic Training)	DNR	71,398	0
15.650		Research Grants (Generic)	DNR	139,095	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	DNR	18,544	0
15.808		U.S. Geological Survey-Research and Data Collection	DOA	31,254	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	65,038	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	37,378	0
		Total Federal Program 15.808		133,670	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	198,351	0
15.814		National Geological and Geophysical Data Preservation Program	UW-Extension	20,360	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	801,045	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	777,945	220,000
15.929		Save America's Treasures	WHS	76,679	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	291,033	0
N/A	15.08AGF50050013	Other Federal Financial Assistance: Bureau Of Indian Affairs Ready Reserve	DNR	7,768	0
N/A	15.30181AG009	RR Chippewa Prairie Wetland Restoration	DNR	22,613	0
N/A	15.G10PX01375	Common Loon Survey	DNR	17,000	0
N/A	15.F11PX01662	Electrical Service At Fish Hatcheries	DNR	4,360	0
N/A	15.H2105060028	Evaluate Mercury Exposure in Bald Eagles-Apostle Islands	DNR	135,538	0
N/A	15.H6280070001	Ice Age National Scientific Reserve	DNR	738,929	0
N/A	15.301813J24	Mississippi River Waterfowl	DNR	7,200	0
N/A	15.F11AC00097	Protection of Native Aquatic Species	DNR	3,756	0
N/A	15.S1TW1	Public Lands Coordination and Field Support	DNR	21,143	0
N/A	15.301819T054	USF&WS GB Office Task 1-7	DNR	23,619	0
N/A	15.PAA 05 7046	"Holding onto the Green Zone" Toolkit Development: Publication and Distribution Activities	UW-Madison	(10)	0
N/A	15.H6063050001	Lewis and Clark Historic Trail	UW-Madison	30,181	0
	J6490100324				
		Subtotal Direct Programs		35,256,758	1,707,621
		Subgrants:			
15.608		Fish and Wildlife Management Assistance (from University of Minnesota)	UW-Madison	14,538	0
15.663		National Fish and Wildlife Foundation (from Nature Conservancy)	UW-Parkside	10,839	0
		Subtotal Subgrants		25,377	0
		TOTAL U.S. DEPARTMENT OF THE INTERIOR		35,282,135	1,707,621
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOJ	890,819	0
16.000		State Forfeiture Sharing	DOT	58,947	0
		Total Federal Program 16.000		949,766	0
16.017		Sexual Assault Services Formula Program	DOA	38,304	34,656
16.202		Prisoner Reentry Initiative Demonstration (Offender Reentry)	DOC	36,432	0
16.523		Juvenile Accountability Block Grants	DOA	814,540	774,240
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Madison	101,251	2,204
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	93,757	0
		Total Federal Program 16.525		195,008	2,204
16.527		Supervised Visitation, Safe Havens for Children	DCF	34,384	34,384
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	1,111,929	796,483
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	DOA	170,244	150,568
16.543		Missing Children's Assistance	DOJ	514,642	75,716
16.548		Title V-Delinquency Prevention Program	DOA	80,520	78,350
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	24,986	0
16.554		National Criminal History Improvement Program (NCHIP)	DOA	319,808	251,556
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	1,359,263	101,579
16.575		Crime Victim Assistance	DOJ	8,253,532	8,036,086
16.576		Crime Victim Compensation	DOJ	1,226,714	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	320,628	320,633
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOC	173,084	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	43,373	29,344
		Total Federal Program 16.580		537,085	349,977

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.588		Violence Against Women Formula Grants	DOA	2,244,750	1,928,478
16.588		ARRA-Violence Against Women Formula Grants	DOA	949,273	662,610
16.588		ARRA-Violence Against Women Formula Grants	DOJ	103,005	0
		Total Federal Program 16.588		3,297,028	2,591,088
16.589		Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	DOA	40,775	41,444
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	366,050	155,053
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	91,490	75,755
16.606		State Criminal Alien Assistance Program	DOC	1,625,460	0
16.607		Bulletproof Vest Partnership Program	DOT	21,718	16,713
16.609		Project Safe Neighborhoods	DOA	290,147	258,777
16.609		Project Safe Neighborhoods	DOJ	15,000	0
		Total Federal Program 16.609		305,147	258,777
16.710		Public Safety Partnership and Community Policing Grants	DOA	204,528	105,780
16.710		Public Safety Partnership and Community Policing Grants	DOJ	761,065	63,727
		Total Federal Program 16.710		965,593	169,507
16.727		Enforcing Underage Drinking Laws Program	DOT	648,030	539,033
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Milwaukee	1,210	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Eau Claire	2,374	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Green Bay	910	0
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Stout	520	0
		Total Federal Program 16.727		653,044	539,033
JAG Program Cluster:					
16.738		Edward Byrne Memorial Justice Assistance Grant Program (Note 2)	DOA	3,040,253	2,307,608
16.803		ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (Note 2)	DOA	5,452,429	4,850,674
16.803		ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (Note 2)	DOJ	10,915	0
16.803		ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (Note 2)	UW-La Crosse	4,311	0
		Total JAG Program Cluster		8,507,908	7,158,282
16.740		Statewide Automated Victim Information Notification (SAVIN) Program	DOC	448,532	0
16.744		Anti-Gang Initiative	DOA	278,725	246,988
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	10,671	0
16.753		Congressionally Recommended Awards	DOA	543,647	543,647
16.753		Congressionally Recommended Awards	UW-Milwaukee	19,375	0
		Total Federal Program 16.753		563,022	543,647
16.808		ARRA-Recovery Act - Edward Byrne Memorial Competitive Grant Program	UW-Parkside	136,380	21,000
16.812		Second Chance Act Prisoner Reentry Initiative	DOC	567,362	0
16.813		NICS Act Record Improvement Program	DOA	5,766	0
Other Federal Financial Assistance:					
N/A	16.UNKNOWN	ATF Task Force	DOJ	4,410	0
N/A	16.2004-105; 2003-99; 2011-122	Domestic Cannabis Eradication/Suppression Program	DOJ	299,438	69,995
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	19,704	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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	16.281D-MW-A43521	Greater Racine Gang Safe Streets Task Force	DOJ	11,524	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	43,898	0
		Subtotal Direct Programs		33,930,802	22,573,081
Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Developmental Project Grants (from Brandeis University)	DHS	25,376	0
16.560		National Institute of Justice Research, Evaluation, and Developmental Project Grants (from Ames Laboratory)	DOJ	15,471	12,460
16.585		Drug Court Discretionary Grant Program (from Milwaukee County, Wisconsin)	UW-Milwaukee	23,280	0
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (from Milwaukee County)	DOC	33,450	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	37,877	0
16.753		Congressionally Recommended Awards (from Diverse and Resilient)	UW-Madison	33,616	0
		Subtotal Subgrants		169,070	12,460
TOTAL U.S. DEPARTMENT OF JUSTICE				34,099,872	22,585,541
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,512,447	0
17.005		Compensation and Working Conditions	UW-Madison	126,012	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	11,818,880	0
17.207		ARRA-Employment Service/Wagner-Peyser Funded Activities	DWD	2,661,954	0
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	2,031,177	0
17.804		Local Veterans' Employment Representative Program	DWD	1,411,278	0
		Total Employment Services Cluster		17,923,289	0
17.225		Unemployment Insurance (Notes 2, 9)	DWD	1,295,876,407	0
17.225		ARRA-Unemployment Insurance (Notes 2, 9)	DWD	1,302,990,116	0
		Total Federal Program 17.225		2,598,866,523	0
17.235		Senior Community Service Employment Program	DHS	3,715,113	3,566,436
17.235		ARRA-Senior Community Service Employment Program	DHS	15,131	14,329
		Total Federal Program 17.235		3,730,244	3,580,765
17.245		Trade Adjustment Assistance	DWD	27,711,602	0
WIA Cluster:					
17.258		WIA Adult Program (Note 2)	DWD	11,045,105	10,450,965
17.258		ARRA-WIA Adult Program (Note 2)	DWD	1,318,580	1,275,315
17.258		WIA Adult Program (Note 2)	UW-Oshkosh	91,205	0
17.259		WIA Youth Activities (Note 2)	DWD	12,567,972	11,859,574
17.259		ARRA-WIA Youth Activities (Note 2)	DWD	2,345,482	2,232,994
17.259		WIA Youth Activities (Note 2) (from UW-Extension)	UW-Milwaukee	32,661	0
17.259		WIA Youth Activities (Note 2)	UW-Oshkosh	131,772	0
17.259		WIA Youth Activities (Note 2) (from UW-Extension)	UW-Oshkosh	12,143	0
17.259		WIA Youth Activities (Note 2)	UW-Stout	2,928	0
17.259		WIA Youth Activities (Note 2) (from UW-Extension)	UW-Whitewater	9,889	0
17.260		WIA Dislocated Workers (Note 2)	DWD	6,482,333	6,100,061
17.260		ARRA-WIA Dislocated Workers (Note 2)	DWD	10,646,461	10,092,590
17.277		Workforce Investment Act (WIA) National Emergency Grants	DWD	107,339	105,205
17.278		WIA Dislocated Worker Formula Grants	DWD	15,338,483	14,148,166
		Total WIA Cluster		60,132,353	56,264,870
17.266		Work Incentives Grants	DWD	246,270	174,630
17.268		H-1B Job Training Grants	DATCP	5,075	0
17.268		H-1B Job Training Grants	DWD	782,612	697,949
		Total Federal Program 17.268		787,687	697,949
17.270		Reintegration of Ex-Offenders	DOC	84,227	0
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	264,335	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	235,903	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.275		ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	DWD	553,388	286,795
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Milwaukee	124,854	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Oshkosh	98,240	0
Total Federal Program 17.502				223,094	0
17.504		Consultation Agreements	UW-Madison	(1,901)	0
17.505		OSHA Data Initiative	UW-Madison	54	0
17.600		Mine Health and Safety Grants	Commerce	189,818	0
Other Federal Financial Assistance:					
N/A	17.CS19404CS0; CS19405CS0; CS- 20942-CS1; CS- 20943-CS1;	Occupational Safety and Health Administration (OSHA) 21(d) Consultation Cooperative Agreements to Fund Laboratory Services	UW-Madison	3,457,840	0
N/A	17.DC19566DC0; DC21055DC1	OSHA Data Initiative Program	UW-Madison	47,342	0
Subtotal Direct Programs				2,716,090,527	61,005,009
Subgrants:					
17.258		WIA Adult Program (Note 2) (from Milwaukee Area Workforce)	UW-Milwaukee	40,000	0
17.258		WIA Adult Program (Note 2) (from Southwest Wisconsin Workforce Development Board)	UW-Whitewater	895	0
17.258		WIA Adult Program (Note 2) (from Wisconsin Agriculture Education Foundation)	UW-Extension	19,202	0
17.259		WIA Youth Activities (Note 2) (from Milwaukee Area Workforce Investment Board)	UW-River Falls	20,228	0
17.259		WIA Youth Activities (Note 2) (from Northwest WI Workforce Investment Board/NWCEP)	UW-Stout	122,044	0
Subtotal Subgrants				202,369	0
TOTAL U.S. DEPARTMENT OF LABOR				2,716,292,896	61,005,009
U.S. DEPARTMENT OF STATE:					
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants	UW-Stout	6,990	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges	UW-Green Bay	132,102	0
Other Federal Financial Assistance:					
N/A	19.AGR dtd 9/28/10	Global Undergraduate Exchange Program in Eurasia and Central Asia	UW Colleges	20,905	0
Subtotal Direct Programs				159,997	0
Subgrants:					
19.011		Academic Exchange Programs - Special Academic Exchange Programs (from International Research and Exchange Board (IREX))	UW-La Crosse	21,714	0
N/A	19.UWLC-RX2050- 884-07-A	Near East and South Asia (NESA) Undergraduate Exchange Program (from Georgetown University)	UW-La Crosse	19	0
Subtotal Subgrants				21,733	0
TOTAL U.S. DEPARTMENT OF STATE				181,730	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	62,056,137	15,466,509
20.106		ARRA-Airport Improvement Program	DOT	5,899,759	5,522,642
Total Federal Program 20.106				67,955,896	20,989,151
20.200		Highway Research and Development Program	UW-Madison	421,388	377,984
20.200		Highway Research and Development Program (from UW System Admin)	UW-Platteville	17,735	0
Total Federal Program 20.200				439,123	377,984

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Notes 2, 10, 11)	DOT	712,760,757	3,806,445
20.205		ARRA-Highway Planning and Construction (Notes 2, 10, 11)	DOT	234,806,117	0
20.219		Recreational Trails Program (Note 2)	DNR	1,063,834	512,788
20.219		Recreational Trails Program (Note 2)	DOT	92,456	0
Total Highway Planning and Construction Cluster				948,723,164	4,319,233
20.218		National Motor Carrier Safety	DOT	4,578,132	0
20.231		Performance and Registration Information Systems Management	DOT	321,285	0
20.232		Commercial Driver's License Program Improvement Grant	DOT	1,234,360	672,957
20.238		Commercial Drivers License Information System (CDLIS) Modernization Grant	DOT	67,605	0
20.314		Railroad Development	DOT	284,422	0
20.317		Capital Assistance to States-Intercity Passenger Rail Service	DOT	45,923	0
20.319		ARRA-High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants (Note 22)	DOT	14,000,000	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	1,542,596	1,542,596
20.507		Federal Transit-Formula Grants	DOT	958,413	864,232
Total Federal Transit Cluster				2,501,009	2,406,828
20.509		Formula Grants for Other Than Urbanized Areas	DOT	10,259,179	9,667,680
20.509		ARRA-Formula Grants for Other Than Urbanized Areas	DOT	4,047,934	4,021,005
Total Federal Program 20.509				14,307,113	13,688,685
Transit Services Programs Cluster:					
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities (Note 2)	DOT	1,209,944	0
20.516		Job Access-Reverse Commute (Note 2)	DOT	4,440,405	4,380,568
20.521		New Freedom Program (Note 2)	DOT	1,981,827	1,942,762
Total Transit Services Programs Cluster				7,632,176	6,323,330
20.514		Public Transportation Research	DOT	1,419,499	1,419,499
20.515		State Planning and Research	DOT	307,270	236,474
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	4,625,964	2,041,106
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants	DOJ	129,282	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants	DOT	2,568,399	1,397,798
20.601	20.0938-41-29	Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Eau Claire	1,754	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Green Bay	1,024	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants	UW-River Falls	3,129	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Stout	1,665	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants	UW-Superior	2,625	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Whitewater	2,474	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW Colleges	1,917	0
20.602		Occupant Protection Incentive Grants	DOT	2,071,844	773,576
20.610		State Traffic Safety Information System Improvement Grants	DOT	896,707	633,320
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	14,955	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	294,943	146,114
Total Highway Safety Cluster				10,616,682	4,991,914
20.700		Pipeline Safety Program Base Grants	PSC	528,922	0
20.701		University Transportation Centers Program (from UW-Madison)	UW-Extension	5,478	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	373,937	199,559
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				1,075,341,996	55,625,614

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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 THE TREASURY:					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	67,011	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	36,836	0
		Other Federal Financial Assistance:			
N/A	21.UNKNOWN	Suspicious Activity Report Review Team Project	DOJ	854	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				104,701	0
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	789,130	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				789,130	0
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property (Note 12)	DOA	2,219,724	0
39.011		Election Reform Payments (Note 19)	GAB	547,016	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				2,766,740	0
U.S. LIBRARY OF CONGRESS:					
		Subgrants:			
N/A	42.11510-04- 890009477, 08A031.21	Creating High Quality Lessons Using Primary Resources and Cutting Edge Technology (from Illinois State University)	UW-Madison	4,636	0
N/A	42.11510-04- 890009477, 08A031.22	Improving Teacher Education and Students' Ability to Teach with Primary Resources Using Technology (from Illinois State University)	UW-Madison	1,113	0
N/A	42.11510-04- 890009477- RSP08A031.43	A Structured Professional Collaboration (from Illinois State University)	UW-Whitewater	18,454	0
TOTAL U.S. LIBRARY OF CONGRESS				24,203	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
		Other Federal Financial Assistance:			
N/A	43.NNX07AP54H	A Laboratory Search for Carrier Molecules of the Diffuse Interstellar Bands	UW-Madison	5,353	0
N/A	43.NNX10AB52A	Climate Literacy Ambassadors	UW-Madison	116,306	0
N/A	43.NNX07AN77H	Effects of Land Use Change on Fire, Vegetation and Wildlife Dynamics in Arid Grasslands of Southern Russia	UW-Madison	5,417	0
N/A	43.NNX08AU93H	National Aeronautics and Space Administration (NASA) Earth and Space Science Fellowship (ESSF) for Jane Foster	UW-Madison	31,080	0
N/A	43.NNX10AE21G	Venus Express Education and Public Outreach (EPO)	UW-Madison	62,670	0
N/A	43.NNX10AI91H; NNG05-GL31H	UW-Sheboygan (SHB) and UW-Richland (RLN) - Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW Colleges	11,391	0
Subtotal Direct Programs				232,217	0
		Subgrants:			
N/A	43.2616-08-062, Task 1-027	Develop Climate Change Applet for Web-Based Learning (from Science Systems and Applications, Inc.)	UW-Madison	(222)	0
N/A	43.EMAIL dtd 01/19/11	Gateway to Space (from Engineers and Scientists of Milwaukee)	UW-Extension	13,148	0
Subtotal Subgrants				12,926	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				245,143	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		ARRA-Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	4,359	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	15,000	0
Total Federal Program 45.024				19,359	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	926,494	0
45.129		Promotion of the Humanities-Federal/State Partnership	DPI	2,000	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	5,805	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	2,000	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	2,000	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	725,954	174,645
Total Federal Program 45.129				737,759	174,645
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	67,612	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	207,244	0
45.161		Promotion of the Humanities-Research	UW-Oshkosh	8,171	0
45.168		Promotion of the Humanities-We the People	Wisconsin Humanities Council	109,364	0
45.310		Grants to States	DPI	2,896,759	745,537
45.312		National Leadership Grants	DPI	32,903	0
45.312		National Leadership Grants	UW-Madison	34,210	0
Total Federal Program 45.312				67,113	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	38,044	0
45.313		Laura Bush 21st Century Librarian Program	UW-Whitewater	336,076	0
Total Federal Program 45.313				374,120	0
Subtotal Direct Programs				5,413,995	920,182
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest Foundation)	UW-Whitewater	22,000	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest Foundation)	UW-Eau Claire	1,600	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest Foundation)	UW-Whitewater	3,721	0
45.313		Laura Bush 21st Century Librarian Program (from University of Illinois Urbana-Champaign)	UW-Madison	13,072	0
Subtotal Subgrants				40,393	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				5,454,388	920,182
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants (from UW-Madison)	UW-Stout	11,005	0
47.049		Mathematical and Physical Sciences	UW-Madison	81,988	0
47.050		Geosciences	UW-Milwaukee	58,378	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,107	0
47.076		Education and Human Resources	UW-Madison	685,972	224,852
47.076		Education and Human Resources	UW-Eau Claire	107,812	0
47.076		Education and Human Resources	UW-Oshkosh	92,149	0
47.076		Education and Human Resources	UW-Platteville	77,330	0
47.076		Education and Human Resources	UW-River Falls	94,496	34,828
47.076		Education and Human Resources	UW-Stout	74,283	0
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	65,932	0
47.076		Education and Human Resources	UW-Superior	(814)	0
Total Federal Program 47.076				1,197,160	259,680
47.078		Polar Programs (from UW-Madison)	UW-River Falls	2,462	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	358,808	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	441,969	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Extension	112,100	0
Total Federal Program 47.082				912,877	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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	47.1106996; AGS-1047532; BIO-1125680; EHR-0725937; LPA-0904441	Intergovernmental Personnel Assignment Agreements	UW-Madison	454,151	0
		Subtotal Direct Programs		2,720,128	259,680
		Subgrants:			
47.041		Engineering Grants (from Wisconsin Alliance for Minority Participation (WISCAMP))	UW-Platteville	12,353	0
47.050		Geosciences (from University of Michigan)	UW-Madison	10,917	0
47.076		Education and Human Resources (from University of Michigan)	UW-Madison	16,688	0
47.076		Education and Human Resources (from Fox Valley Tech College)	UW-Stout	85,139	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Madison	6,369	0
N/A	47.MSOE DUE-1022793 Award 1	Research Improvement in Minority Institutions (from Milwaukee School of Engineering)	UW-Milwaukee	4,663	0
		Subtotal Subgrants		136,129	0
		TOTAL NATIONAL SCIENCE FOUNDATION		2,856,257	259,680
U.S. SMALL BUSINESS ADMINISTRATION:					
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	218,360	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	251,878	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	121,465	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	136,366	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	140,796	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	104,962	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	105,166	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Platteville	70,179	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	49,257	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	181,884	0
59.037		Small Business Development Centers	UW-Stout	1,712	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	31,396	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	27,280	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	246,811	0
59.037		Small Business Development Centers	UW-Extension	608,021	0
		Total Federal Program 59.037		2,295,533	0
59.058		Federal and State Technology Partnership Program	UW-Extension	59,725	0
59.059		Congressional Grants	UW-Whitewater	15,078	0
		Other Federal Financial Assistance:			
N/A	59.SBAHQ-09-I-	Small Business Administration (SBA) Construction Proposal	UW-Milwaukee	62,385	0
N/A	59.0563-6601	Internet-Based Technical Assistance	UW-Eau Claire	1,057	0
		Subtotal Direct Programs		2,433,778	0
		Subgrants:			
N/A	59.AGR dtd 10/01/10	Advanced Defense Technologies Cluster for Advanced Power and Energy (from Minnesota Wire and Defense Alliance)	UW-Extension	25,069	0
		Subtotal Subgrants		25,069	0
		TOTAL U.S. SMALL BUSINESS ADMINISTRATION		2,458,847	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	3,505,286	0
64.005		ARRA-Grants to States for Construction of State Home Facilities	DVA	493,508	0
		Total Federal Program 64.005		3,998,794	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
64.014		Veterans State Domiciliary Care	DVA	980,954	0
64.015		Veterans State Nursing Home Care	DVA	24,359,026	0
64.024		VA Homeless Provider Grant and Per Diem Program	DVA	1,270,613	0
64.101		Burial Expenses Allowance for Veterans	DVA	191,332	0
64.124		All-Volunteer Force Educational Assistance	DWD	120,257	0
64.203		State Cemetery Grants	DVA	1,504,552	0
Other Federal Financial Assistance:					
N/A	64.V101 223B	Reimbursement Contract-State Approving Agency	DVA	311,583	0
N/A	64.AGR dtd 9/14/10; various IPA's	Intergovernmental Personnel Assignment Agreements	UW-Madison	1,338,966	0
Subtotal Direct Programs				34,076,077	0
Subgrants:					
N/A	64.IPA's for Stegner, Ford, Shields, Van Riper	Intergovernmental Personnel Assignment Agreements (from VA, William S Middleton VAMC)	UW-Madison	112,717	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				34,188,794	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	2,598,261	0
66.032		State Indoor Radon Grants	DHS	243,648	215,832
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	809,844	0
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	37,375	0
66.039		ARRA-National Clean Diesel Emissions Reduction Program	Commerce	1,355,689	1,355,689
66.039		ARRA-National Clean Diesel Emissions Reduction Program	DNR	1,450,384	346,639
66.039		National Clean Diesel Emissions Reduction Program	DOT	463,669	0
Total Federal Program 66.039				3,269,742	1,702,328
66.040		State Clean Diesel Grant Program	DNR	374,500	22,500
66.040		ARRA-State Clean Diesel Grant Program	DNR	611,752	0
Total Federal Program 66.040				986,252	22,500
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	454,146	0
66.432		State Public Water System Supervision	DNR	3,553,250	0
66.433		State Underground Water Source Protection	DNR	79,160	0
66.454		Water Quality Management Planning	DNR	417,708	0
66.454		ARRA-Water Quality Management Planning	DNR	728,834	492,139
Total Federal Program 66.454				1,146,542	492,139
66.458		Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 13)	DNR	26,159,231	25,116,706
66.458		ARRA-Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 13)	DNR	29,171,549	28,735,829
Total Federal Program 66.458				55,330,780	53,852,535
66.460		Nonpoint Source Implementation Grants	DNR	2,131,853	1,310,840
66.461		Regional Wetland Program Development Grants	DNR	227,826	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Notes 2, 13)	DNR	11,727,709	8,946,485
66.468		ARRA-Capitalization Grants for Drinking Water State Revolving Funds (Notes 2, 13)	DNR	10,591,484	10,591,484
Total Federal Program 66.468				22,319,193	19,537,969
66.469		Great Lakes Program	DHS	63,978	0
66.469		Great Lakes Program	DNR	1,048,393	24,980
66.469		Great Lakes Program	UW-Madison	139,869	0
66.469		Great Lakes Program	UW-Extension	209,659	50,805
Total Federal Program 66.469				1,461,899	75,785

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	218,619	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	205,576	0
66.474		Water Protection Grants to the States	DNR	151,095	0
66.509		Science to Achieve Results (STAR) Research Program (from UW-Madison)	UW-Extension	49,988	0
66.511		Office of Research and Development Consolidated Research/Training/Fellowships	DNR	55,954	0
66.513		Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	UW-Milwaukee	1,316	0
66.605		Performance Partnership Grants	DATCP	545,058	0
66.605		Performance Partnership Grants	DNR	8,497,700	1,019,850
		Total Federal Program 66.605		9,042,758	1,019,850
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	108,899	0
66.611		Environmental Policy and Innovation Grants	DNR	58,409	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	351,265	0
66.708		Pollution Prevention Grants Program	UW-Extension	59,640	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	18,502	0
66.714		Regional Agricultural IPM Grants	UW-Madison	19,921	0
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	UW-Madison	77,023	0
66.801		Hazardous Waste Management State Program Support	DNR	1,980,076	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	709,668	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	Commerce	324,454	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	Commerce	890,121	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	980,111	0
66.805		ARRA-Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	3,256,911	3,256,911
		Total Federal Program 66.805		5,127,143	3,256,911
66.809		Superfund State and Indian tribe Core Program Cooperative Agreements	DNR	43,478	0
66.817		State and Tribal Response Program Grants	DNR	1,298,808	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,034,852	758,870
66.818		ARRA-Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,203,115	1,203,115
		Total Federal Program 66.818		2,237,967	1,961,985
66.940		Environmental Policy and State Sustainability Grants	DNR	132,554	0
66.950		National Environmental Education Training Program	UW-Stevens Point	1,290,360	954,751
66.951		Environmental Education Grants	UW-Madison	8	0
66.951		Environmental Education Grants (from UW-Madison)	UW-Stout	3,126	0
		Total Federal Program 66.951		3,134	0
N/A	66.PE-00E49901	Other Federal Financial Assistance: Pesticide Risk Reduction in Wisconsin Fruit Production	UW-Madison	12,016	0
N/A	66.NE-83448001	Wisconsin Restore: North/Northwest	UW-Madison	118,413	0
		Subtotal Direct Programs		118,346,807	84,403,425

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
66.469		Great Lakes Program (from University of Michigan)	UW-Madison	6,103	0
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	19,840	0
N/A	66.002-UWE-1	Analysis of Social Indicators for Use in Developing the LFR TMDL Implementation Plan and Ag BMP Summary and Cost Analysis (from The Cadmus Group Inc.)	UW-Extension	1,320	0
N/A	66.2003-07704-01	Environmental Protection-Consolidated Research (from University of Illinois Urbana-Champaign)	UW-Extension	1,071	0
Subtotal Subgrants				28,334	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				118,375,141	84,403,425
NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	75,441	0
Other Federal Financial Assistance:					
N/A	77.NRC-38-08- 969	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	92,136	0
TOTAL NUCLEAR REGULATORY COMMISSION				167,577	0
U.S. DEPARTMENT OF ENERGY:					
81.039		State Heating Oil and Propane Program (SHOPP)	DOA	16,050	0
81.041		State Energy Program (Note 2)	DOA	295,598	70,333
81.041		ARRA-State Energy Program (Note 2)	DOA	32,074,655	31,501,983
Total Federal Program 81.041				32,370,253	31,572,316
81.042		Weatherization Assistance for Low-Income Persons (Note 2)	DOA	6,056,694	4,865,392
81.042		ARRA-Weatherization Assistance for Low-Income Persons (Note 2)	DOA	65,592,055	62,753,800
Total Federal Program 81.042				71,648,749	67,619,192
81.086		Conservation Research and Development	DOA	159,284	140,199
81.086		ARRA-Conservation Research and Development	DOA	4,368,697	4,086,163
81.086		ARRA-Conservation Research and Development	UW-Madison	311,277	0
Total Federal Program 81.086				4,839,258	4,226,362
81.087		Renewable Energy Research and Development	UW-Madison	95,706	0
81.119		State Energy Program Special Projects	DOA	184,792	67,592
81.119		ARRA-State Energy Program Special Projects	DOA	334,281	328,194
Total Federal Program 81.119				519,073	395,786
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	145,242	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	DOA	187,185	92,577
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	PSC	247,637	0
Total Federal Program 81.122				434,822	92,577
81.127		ARRA-Energy Efficient Appliance Rebate Program (EEARP)	DOA	72,169	59,255
81.128		ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) (Note 2)	DOA	6,118,471	6,004,209
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	621,441	592,515
N/A	81.AGR dtd 2/28/07- QA54	Intergovernmental Personnel Assignment Agreement	UW-Madison	(1)	0
Subtotal Direct Programs				116,881,233	110,562,212

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
81.049		Office of Science Financial Assistance Program (from Oak Ridge National Laboratory)	UW-Stout	1,636	0
81.087		Renewable Energy Research and Development (from Arizona Geological Survey)	UW-Extension	37,894	0
N/A	81.AGR dtd 6/11/10	Todd Allen, Employee Leasing Agreement (from Battelle Energy Alliance)	UW-Madison	137,686	0
Subtotal Subgrants				177,216	0
TOTAL U.S. DEPARTMENT OF ENERGY				117,058,449	110,562,212
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-Basic Grants to States	WTCSB	6,802,560	5,997,545
Title I, Part A Cluster:					
84.010		Title I Grants to Local Educational Agencies (Note 2)	DPI	190,682,981	186,441,935
84.389		ARRA-Title I Grants to Local Educational Agencies, Recovery Act (Note 2)	DPI	79,627,627	78,933,034
Total Title I, Part A Cluster				270,310,608	265,374,969
84.011		Migrant Education-State Grant Program	DPI	619,671	432,972
84.011		Migrant Education-State Grant Program	UW Colleges	30,932	0
Total Federal Program 84.011				650,603	432,972
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	1,238,017	1,233,740
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	2,903,815	2,560
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	180,000	0
Total Federal Program 84.015				3,083,815	2,560
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Madison	57,541	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Milwaukee	50,495	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-River Falls	47,593	0
Total Federal Program 84.016				155,629	0
84.021		Overseas Programs - Group Projects Abroad	UW-Green Bay	37,869	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	199,104	0
Special Education Cluster (IDEA):					
84.027		Special Education-Grants to States (Note 2)	DPI	187,527,463	173,857,841
84.173		Special Education-Preschool Grants (Note 2)	DPI	8,618,471	7,877,606
84.391		ARRA-Special Education Grants to States, Recovery Act (Note 2)	DPI	93,875,037	93,748,959
84.392		ARRA-Special Education - Preschool Grants, Recovery Act (Note 2)	DPI	4,806,112	4,798,112
Total Special Education Cluster (IDEA)				294,827,083	280,282,518
84.031		Higher Education-Institutional Aid	UW-Eau Claire	209,399	0
84.031		Higher Education-Institutional Aid	UW-Parkside	249,367	0
84.031		Higher Education-Institutional Aid	UW-River Falls	625,764	277,029
Total Federal Program 84.031				1,084,530	277,029
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	271,582	0
84.042		TRIO-Student Support Services	UW-Milwaukee	339,884	0
84.042		TRIO-Student Support Services	UW-Eau Claire	532,095	0
84.042		TRIO-Student Support Services	UW-La Crosse	409,572	0
84.042		TRIO-Student Support Services	UW-Oshkosh	432,001	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.042		TRIO-Student Support Services	UW-Parkside	292,562	0
84.042		TRIO-Student Support Services	UW-Platteville	330,185	0
84.042		TRIO-Student Support Services	UW-River Falls	292,677	0
84.042		TRIO-Student Support Services	UW-Stevens Point	31,635	0
84.042		TRIO-Student Support Services	UW-Stout	540,218	0
84.042		TRIO-Student Support Services	UW-Superior	328,660	0
84.042		TRIO-Student Support Services	UW Colleges	616,138	0
84.044		TRIO-Talent Search	DPI	257,524	0
84.044		TRIO-Talent Search	UW-Milwaukee	331,437	0
84.044		TRIO-Talent Search	UW-Stout	294,529	0
84.044		TRIO-Talent Search	UW-Whitewater	236,256	0
84.044		TRIO-Talent Search	UW Colleges	191,447	0
84.047		TRIO-Upward Bound	DPI	245,293	0
84.047		TRIO-Upward Bound	UW-Milwaukee	869,749	0
84.047		TRIO-Upward Bound	UW-Eau Claire	272,386	0
84.047		TRIO-Upward Bound	UW-Green Bay	632,104	0
84.047		TRIO-Upward Bound	UW-La Crosse	437,525	0
84.047		TRIO-Upward Bound	UW-Parkside	224,994	0
84.047		TRIO-Upward Bound	UW-River Falls	271,707	0
84.047		TRIO-Upward Bound	UW-Stevens Point	422,723	0
84.047		TRIO-Upward Bound	UW-Stout	235,843	0
84.047		TRIO-Upward Bound	UW-Superior	253,549	0
84.047		TRIO-Upward Bound	UW-Whitewater	306,805	0
84.047		TRIO-Upward Bound	UW Colleges	373,984	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	233,247	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	236,171	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	73,416	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	273,780	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	194,091	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	215,381	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	248,561	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	263,423	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	254,623	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	217,008	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	239,190	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	237,095	0
		Total TRIO Cluster		12,961,050	0
84.048		Career & Technical Education-Basic Grants to States	WTCSB	22,942,044	21,352,571
84.051		Wisconsin Advanced Manufacturing Pathway Education Network	WTCSB	49,113	37,095
84.069		Leveraging Educational Assistance Partnership	HEAB	1,593,013	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	156,265	82,347
84.116		Fund for the Improvement of Postsecondary Education	UW-Green Bay	103,893	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Oshkosh	80,040	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Parkside	12,458	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Platteville	143,863	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	129,540	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stout	12,528	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	5,000	0
		Total Federal Program 84.116		643,587	82,347
Vocational Rehabilitation Cluster:					
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	54,661,847	0
84.390		ARRA-Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	DWD	1,250,599	0
		Total Vocational Rehabilitation Cluster		55,912,446	0
84.129		Rehabilitation Long-Term Training	UW-Madison	253,835	0
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	44,400	0
84.129		Rehabilitation Long-Term Training	UW-Stout	224,706	0
84.129		Rehabilitation Long-Term Training (from UW-Milwaukee)	UW-Stout	3,676	0
		Total Federal Program 84.129		526,617	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.133		National Institute of Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	96,351	0
84.144		Migrant Education-Coordination Program	DPI	132,260	65,072
84.153		Business and International Education Projects	UW-Milwaukee	66,127	0
84.153		Business and International Education Projects	UW-Eau Claire	80,740	0
84.153		Business and International Education Projects	UW-Green Bay	239	0
84.153		Business and International Education Projects	UW-Whitewater	65,512	0
		Total Federal Program 84.153		212,618	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	187,717	0
Independent Living State Grants Cluster:					
84.169		Independent Living-State Grants	DWD	300,828	300,828
84.398		ARRA-Independent Living-State Grants, Recovery Act	DWD	107,994	107,994
		Total Independent Living State Grants Cluster		408,822	408,822
84.170		Javits Fellowships	UW-Madison	103,306	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	678,008	678,008
84.399		ARRA-Independent Living Services for Older Individuals Who are Blind, Recovery Act	DWD	350,526	350,526
		Total Independent Living Services for Older Individuals Who Are Blind Cluster		1,028,534	1,028,534
Early Intervention Services (IDEA) Cluster:					
84.181		Special Education-Grants for Infants and Families (Note 2)	DHS	6,239,523	5,758,266
84.393		ARRA-Special Education-Grants for Infants and Families, Recovery Act (Note 2)	DHS	4,218,127	2,638,164
		Total Early Intervention Services (IDEA) Cluster		10,457,650	8,396,430
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	96,377	88,371
84.185		Byrd Honors Scholarships	DPI	686,973	686,973
84.186		Safe and Drug-Free Schools and Communities-State Grants	DCF	443,906	443,906
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	1,738,023	1,593,782
		Total Federal Program 84.186		2,181,929	2,037,688
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	452,123	0
Education of Homeless Children and Youth Cluster:					
84.196		Education for Homeless Children and Youth	DPI	812,735	592,774
84.387		ARRA-Education of Homeless Children and Youth, Recovery Act	DPI	490,478	490,478
		Total Education of Homeless Children and Youth Cluster		1,303,213	1,083,252
84.200		Graduate Assistance in Areas of National Need	UW-Madison	37,749	0
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	311,086	0
		Total Federal Program 84.200		348,835	0
84.213		Even Start-State Educational Agencies	DPI	852,266	790,918
84.215		Fund for the Improvement of Education	DVA	19,839	0
84.215		Fund for the Improvement of Education	UW-Green Bay	19,949	0
		Total Federal Program 84.215		39,788	0
84.224		Assistive Technology	DHS	449,333	0
84.229		Language Resource Centers	UW-Madison	378,425	0
84.243		Tech-Prep Education	WTCSB	2,128,708	2,022,177
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	63,916	0
84.282		Charter Schools	DPI	8,279,630	7,656,393
84.287		Twenty-First Century Community Learning Centers	DPI	18,604,212	18,142,637
84.293		Foreign Language Assistance	DPI	58,824	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.299		Indian Education-Special Programs for Indian Children	UW-Milwaukee	61,277	0
84.305		Education Research, Development and Dissemination	UW-Madison	906,223	0
Educational Technology State Grants Cluster:					
84.318		Education Technology State Grants (Note 2)	DPI	2,259,669	2,251,536
84.386		ARRA-Education Technology State Grants, Recovery Act (Note 2)	DPI	4,037,730	3,768,809
Total Educational Technology State Grants Cluster				6,297,399	6,020,345
84.323		Special Education-State Personnel Development	DPI	1,060,828	478,613
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	226,753	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	223,587	0
Total Federal Program 84.325				450,340	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	213,229	0
84.330		Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	DPI	628,041	118,635
84.331		Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	DOC	239,933	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Milwaukee	369,255	2,978
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	3,491,277	1,835,600
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	1,236,359	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	432,214	0
Total Federal Program 84.334				5,159,850	1,835,600
84.335		Child Care Access Means Parents in School	UW-Milwaukee	110,568	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	53,727	0
84.335		Child Care Access Means Parents in School	UW-River Falls	19,485	0
Total Federal Program 84.335				183,780	0
84.350		Transition to Teaching	DPI	125,839	11,595
84.357		Reading First State Grants	DPI	1,609,338	1,473,881
84.358		Rural Education	DPI	253,616	241,361
84.359		Early Reading First	UW-Milwaukee	715,369	93,177
84.365		English Language Acquisition Grants	DPI	6,686,628	6,332,798
84.366		Mathematics and Science Partnerships	DPI	2,261,599	2,088,363
84.367		Improving Teacher Quality State Grants	DPI	44,728,393	43,579,996
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Milwaukee	78,182	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Eau Claire	14,494	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Green Bay	104,305	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-La Crosse	72,110	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Oshkosh	17,340	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Oshkosh	296,825	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Platteville	61,480	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Stevens Point	(2,025)	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Stevens Point	11,446	0
84.367		Improving Teacher Quality State Grants (from UW-Eau Claire)	UW-Whitewater	27,058	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Whitewater	38,026	0
84.367		Improving Teacher Quality State Grants	UW System Admin	750,597	470,179
		Total Federal Program 84.367		46,198,231	44,050,175
84.369		Grants for State Assessments and Related Activities	DPI	5,937,554	0
84.371		Striving Readers	DPI	1,646,763	1,641,859
Statewide Data Systems Cluster:					
84.372		Statewide Data Systems	DPI	2,002,115	0
84.384		ARRA-Statewide Data Systems, Recovery Act	DPI	1,112,942	219,154
		Total Statewide Data Systems Cluster		3,115,057	219,154
School Improvement Grants Cluster:					
84.377		School Improvement Grants (Note 2)	DPI	2,250,787	1,981,581
84.388		ARRA-School Improvement Grants, Recovery Act (Note 2)	DPI	7,429,114	7,010,659
		Total School Improvement Grants Cluster		9,679,901	8,992,240
84.378		College Access Challenge Grant Program	DOA	1,005,651	0
84.410		Education Jobs Fund (Note 2)	DOA	66,540,963	66,434,452
84.410		Education Jobs Fund (Note 2)	DPI	77,410	0
		Total Federal Program 84.410		66,618,373	66,434,452
84.815		Troops-to-Teachers Program	DVA	90,499	0
84.928		National Writing Project	UW-Milwaukee	36,460	0
Other Federal Financial Assistance:					
N/A	84.T195N070406-08	Bilingual Education-Professional Development	UW-Milwaukee	394,620	0
N/A	84.T195N070084-09	Bilingual Education-Professional Development	UW-Oshkosh	312,834	0
N/A	84.92-WI-03 Amendment #18	National Writing Project	UW-Oshkosh	41,706	0
N/A	84.T195N070173-09	Educational National Professional Development Program	UW-Whitewater	295,325	0
N/A	84.AGR dtd 1/1/10	Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	2,789	0
		Subtotal Direct Programs		884,167,805	757,515,839
Subgrants:					
84.010		Title I Grants to Local Educational Agencies (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	45,001	0
84.015	84.1269 G JB002	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 California-Los Angeles)	UW-Madison	31,865	0
84.015	84.32637	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	8,000	0
84.015	84.223181A	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 Oregon)	UW-Madison	100	0
84.027		Special Education-Grants to States (Note 2) (from Cooperative Educational Service Agency 6)	UW-Extension	15,374	0
84.047		TRIO Upward Bound (from Metro State University)	UW-River Falls	16,272	0
84.116	84. P116B07066	Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities - AASCU)	UW-Eau Claire	3,423	0
84.116		Fund for the Improvement of Postsecondary Education (from University of Missouri)	UW-Eau Claire	15,532	0
84.116		Fund for the Improvement of Postsecondary Education (from American Association of State Colleges & Universities)	UW-Green Bay	2,251	0
84.116	84. P116B07066	Fund for the Improvement of Postsecondary Education (from Association of State Colleges and Universities (ASCU))	UW-Oshkosh	(544)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.116		Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities)	UW-Stout	441	0
84.116		Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities (AASCU))	UW-Whitewater	17,250	0
84.133		National Institute on Disability and Rehabilitation Research (from Easter Seals Wisconsin)	UW-Madison	17,868	0
84.181		Special Education-Grants for Infants and Families (Note 2) (from Cooperative Educational Service Agency 5)	UW-Madison	5,483	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Milwaukee Public Schools)	UW-Milwaukee	130,950	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Cooperative Educational Service Agency 6)	UW-Extension	472	0
84.215	84.U215X040052, U215X050279	Fund for the Improvement of Education (from Cooperative Educational Service Agency #10)	UW-Eau Claire	61,370	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #6)	UW-Green Bay	9,883	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Services Agency (CESA) 6)	UW-Oshkosh	27,577	0
84.215		Fund for the Improvement of Education (from Madison Metropolitan School District (MMSD))	UW-Whitewater	3,618	0
84.229	84.32659-C	Language Resource Centers (from University of Chicago)	UW-Madison	22,684	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	22,407	0
84.304		Civic Education-We the People and the Cooperative Education Exchange Program (from Council for Economic Education)	UW-Stevens Point	2,000	0
84.325	84.5-54458	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from University of North Carolina-Chapel Hill)	UW-Madison	229,778	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from Milwaukee Public Schools)	UW-Milwaukee	195,377	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from St. Paul College)	UW-Milwaukee	240,494	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	20,271	0
84.366		Mathematics and Science Partnerships (from Cooperative Educational Service Agency #11)	UW-Stout	7,965	0
84.366		Mathematics and Science Partnerships (from Sparta, WI Area School District)	UW-Stout	41,120	0
84.367		Improving Teacher Quality State Grants (from Milwaukee Public Schools)	UW-Milwaukee	(6,500)	0
84.370		DC School Choice Incentive Program (from Great Lakes Higher Education Corporation)	UW-Green Bay	5,626	0
84.373	84.T303921 3101	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	26,849	0
84.373	84.T303921 4401	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	91,243	0
84.378		College Access Challenge Grant Program (from Great Lakes Higher Education Corporation)	UW-Green Bay	42,306	0
84.388	84.C012989; C012984	ARRA-School Improvements Grants, Recovery Act (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	211,352	0
N/A	84.WC11	Wisconsin Program Review and Technical Assistance (from Cooperative Educational Service Agency 5)	UW-Madison	20,226	0
N/A	84.P116B070066	Star Schools Programs (from American Association of State Colleges and Universities - AASCU)	UW-La Crosse	1,601	0
N/A	84.Cont dtd 11/07	UW-Marathon County (MTH) Exploring American Freedom (from Cooperative Educational Service Agency 6)	UW Colleges	7,337	0
				1,594,322	0
TOTAL U.S. DEPARTMENT OF EDUCATION				885,762,127	757,515,839
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	2,747	0
				2,747	0
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				2,747	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	64,028	0
89.003		National Historical Publications and Records Grants	WHS	5,303	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				69,331	0
U.S. ELECTION ASSISTANCE COMMISSION:					
90.400		Help America Vote College Program	GAB	16,332	0
90.401		Help America Vote Act Requirements Payments (Note 19)	GAB	1,692,582	11,664
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				1,708,914	11,664
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHS	90,496	0
93.009		Compassion Capital Fund	UW-Parkside	198,151	68,604
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and	DHS	100,746	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	301,693	276,220
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	388,865	388,865
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,659,128	6,416,114
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	11,784,284	11,355,799
93.053		Nutrition Services Incentive Program	DHS	2,716,621	2,716,621
93.705		ARRA-Aging Home-Delivered Nutrition Services for States	DHS	92,357	92,357
93.707		ARRA-Aging Congregate Nutrition Services for States	DHS	243,122	243,122
Total Aging Cluster				21,495,512	20,824,013
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHS	841,825	641,166
93.048		Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	UW-Oshkosh	170,779	0
Total Federal Program 93.048				1,012,604	641,166
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	438,929	410,729
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,816,110	2,714,303
93.064		Laboratory Training, Evaluation, and Quality Assurance Programs	UW-Madison	(13,953)	0
93.065		Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	DATCP	1,373	0
93.069		Public Health Emergency Preparedness	DHS	16,560,140	8,421,249
93.070		Environmental Public Health and Emergency Response	DHS	294,682	58,223
93.071		Medicare Enrollment Assistance Program	DHS	411,260	397,236
93.087		Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	DCF	504,103	432,274
93.089		Emergency System for Advance Registration of Volunteer Health Professionals	DHS	31,556	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	146	0
93.103		Food and Drug Administration-Research	DATCP	49,111	0
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards	UW-Madison	424,829	338,458
93.108		Health Education Assistance Loans (Note 17)	HEAB	286,773	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	564,374	459,979
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	652,658	0
Total Federal Program 93.110				1,217,032	459,979
93.113		Environmental Health	UW-Madison	24,334	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	414,002	90,277
93.127		Emergency Medical Services for Children	DHS	86,016	0
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	158,643	46,002

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.134		Grants to Increase Organ Donations	DHS	8,214	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	1,122,976	697,609
93.161		Health Program for Toxic Substances and Disease Registry	DHS	81,920	0
93.165		Grants to States for Loan Repayment Program	UW-Madison	254,531	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	602,660	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	354,082	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	1,257,693	1,103,962
93.204		Surveillance of Hazardous Substance Emergency Events	DHS	138,418	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	324,761	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	9,356	0
93.234		Traumatic Brain Injury State Demonstration Grant Program	DHS	1,150	1,150
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	386,270	350,589
93.240		State Capacity Building	DHS	362,566	75,559
93.241		State Rural Hospital Flexibility Program	UW-Madison	266,934	0
93.242		Mental Health Research Grants	UW-Madison	(331)	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHS	6,500,398	6,168,499
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	82,790	0
		Total Federal Program 93.243		6,583,188	6,168,499
93.251		Universal Newborn Hearing Screening	DHS	385,642	285,133
93.256		State Health Access Program	DHS	5,658,214	0
93.262		Occupational Safety and Health Program	UW-Stout	107,771	0
		Immunization Cluster:			
93.268		Immunization Grants	DHS	51,294,152	1,701,323
93.712		ARRA-Immunization Grants	DHS	1,444,236	930,791
		Total Immunization Cluster		52,738,388	2,632,114
93.270		Adult Viral Hepatitis Prevention and Control	DHS	80,468	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHS	2,674,711	2,673,341
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	61,606	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	925,555	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	12,179,321	4,563,650
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	887,487	16,000
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from UW-Milwaukee)	UW-Madison	45,699	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Milwaukee	309,297	142,103
		Total Federal Program 93.283		13,421,804	4,721,753
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	485,843	0
93.358		Advanced Nursing Education Traineeships	UW-Madison	626	0
93.358		Advanced Nursing Education Traineeships	UW-Milwaukee	65,041	0
93.358		Advanced Nursing Education Traineeships	UW-Eau Claire	20,539	0
93.358		Advanced Nursing Education Traineeships	UW-Oshkosh	25,640	0
		Total Federal Program 93.358		111,846	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	486,312	0
93.359		Nurse Education, Practice and Retention Grants	UW-Milwaukee	230,891	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Milwaukee	50,001	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Eau Claire	45,443	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	93,353	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Oshkosh	21,298	0
		Total Federal Program 93.359		927,298	0
93.389		National Center for Research Resources	UW-Madison	525,557	0
93.398		Cancer Research Manpower	UW-Madison	1,481,321	0
93.410	93.H1NRH17208	ARRA-Licensure Portability Grant Program	DR&L	211,093	0
93.411		ARRA-Equipment to Enhance Training for Health Professionals	UW-Eau Claire	282,071	0
93.414		ARRA-State Primary Care Offices	DHS	23,222	6,860
93.448		Food Safety and Security Monitoring Project	DATCP	455,709	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	218,844	0
		Total Federal Program 93.448		674,553	0
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	1,444	0
93.507		Strengthening Public Health Infrastructure for Improved Health Outcomes	DHS	353,645	90,031
93.509		Affordable Care Act (ACA) State Health Care Workforce Development Grants	UW-Madison	21,985	0
93.511	93.1 IPRPR100023-01-00	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	366,036	0
93.517		Affordable Care Act-Aging and Disability Resource Center	DHS	78,823	42,314
93.518		93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers	DHS	93	0
93.519	93.1CAPCA110014-01-00	Affordable Care Act (ACA) - Consumer Assistance Program Grants	OCI	62,653	47,677
93.520		Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work	DHS	161	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)	DHS	148,707	126,538
93.525		State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	DHS	1,428,932	0
93.556		Promoting Safe and Stable Families	DCF	5,101,134	4,416,236
		TANF Cluster:			
93.558		Temporary Assistance for Needy Families (Notes 2, 14)	DCF	336,598,533	74,894,338
93.714		ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (Notes 2, 14)	DCF	19,843,840	11,799,840
		Total TANF Cluster		356,442,373	86,694,178
93.563		Child Support Enforcement (Note 2)	DCF	52,999,574	24,964,612
93.563		ARRA-Child Support Enforcement (Note 2)	DCF	15,586,699	13,760,618
		Total Federal Program 93.563		68,586,273	38,725,230
93.564		Child Support Enforcement Research	DCF	19,500	0
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	3,451,973	2,145,805
93.568		Low-Income Home Energy Assistance (Note 2)	DOA	140,542,524	23,725,688
		CSBG Cluster:			
93.569		Community Services Block Grant	DCF	8,408,343	8,365,409
93.710		ARRA-Community Services Block Grant	DCF	4,413,962	4,374,068
		Total CSBG Cluster		12,822,305	12,739,477
		CCDF Cluster:			
93.575		Child Care and Development Block Grant (Note 2)	DCF	44,741,063	9,915,081
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	DCF	43,095,393	11,736,130
93.713		ARRA-Child Care and Development Block Grant (Note 2)	DCF	9,518,123	0
		Total CCDF Cluster		97,354,579	21,651,211

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	911,686	911,686
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	96,722	43,858
		Total Federal Program 93.576		1,008,408	955,544
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	184,693	184,693
93.590		Community-Based Child Abuse Prevention Grants	CANPB	588,477	404,583
93.597		Grants to States for Access and Visitation Programs	CANPB	151,324	133,224
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	577,080	572,704
		Head Start Cluster:			
93.600		Head Start	DCF	196,460	0
93.600		Head Start	UW-Oshkosh	4,366,586	0
93.708		ARRA-Head Start	DCF	100,587	0
		Total Head Start Cluster		4,663,633	0
93.603		Adoption Incentive Payments	DCF	4,306	0
93.605		Family Connection Grants	DCF	606,512	0
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	242,813	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,209,094	424,440
93.630		Developmental Disabilities Basic Support and Advocacy Grants	UW-Oshkosh	14,750	0
		Total Federal Program 93.630		1,223,844	424,440
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	561,193	17,500
93.643		Children's Justice Grants to States	DOJ	270,949	100,458
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,409,511	4,337,927
93.647		Social Services Research and Demonstration	DCF	158,488	0
93.658		Foster Care-Title IV-E (Note 2)	DCF	56,703,228	20,637,490
93.658		ARRA-Foster Care-Title IV-E (Note 2)	DCF	1,474,542	0
93.658		Foster Care-Title IV-E (Note 2) (from UW-Green Bay)	UW-Oshkosh	213,844	0
		Total Federal Program 93.658		58,391,614	20,637,490
93.659		Adoption Assistance (Notes 2, 5)	DCF	50,346,010	902,206
93.659		ARRA-Adoption Assistance (Notes 2, 5)	DCF	3,174,270	0
		Total Federal Program 93.659		53,520,280	902,206
93.667		Social Services Block Grant (Note 14)	DHS	44,478,363	35,599,756
93.669		Child Abuse and Neglect State Grants	DCF	482,247	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DCF	1,527,404	1,443,608
93.674		Chafee Foster Care Independence Program	DCF	2,067,354	1,799,092
93.701		ARRA-Trans-NIH Recovery Act Research Support (from UW-Madison)	UW-Milwaukee	15,565	0
93.711		ARRA-Strengthening Communities Fund	DCF	242,931	0
93.711		ARRA-Strengthening Communities Fund	UW-Parkside	724,131	546,889
		Total Federal Program 93.711		967,062	546,889
93.717		ARRA-Preventing Healthcare-Associated Infections	DHS	460,588	186,615
93.719		ARRA-State Grants to Promote Health Information	DHS	1,341,684	753,992
		Medicaid Cluster:			
93.720		ARRA-Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative (Note 2)	DHS	123,929	0
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	1,072,184	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (Note 2)	DHS	11,378,951	0
93.778		Medical Assistance Program (Note 2)	DHS	4,353,568,971	248,572,327
93.778		ARRA-Medical Assistance Program (Note 2)	DHS	671,510,517	0
		Total Medicaid Cluster		5,037,654,552	248,572,327

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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	1,578,635	1,345,814
93.724		ARRA-Prevention and Wellness-Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	DHS	2,657,895	1,860,521
93.725		ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	DHS	376,814	317,101
93.767		Children's Health Insurance Program (Note 2)	DHS	108,938,716	3,529,141
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHS	10,727,812	9,388,261
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	UW-Oshkosh	42,157	0
Total Federal Program 93.768				10,769,969	9,388,261
93.773	93.6910	Medicare-Hospital Insurance	DVA	535,544	0
93.774		Medicare-Supplementary Medical Insurance	DVA	57,911	0
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	2,317,798	1,965,925
93.793		Medicaid Transformation Grants	DHS	1,864,417	51,946
93.859		Biomedical Research and Research Training	UW-Madison	5,587,638	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	978,978	0
93.866		Aging Research	UW-Madison	740,054	0
93.867		Vision Research	UW-Madison	27,164	0
93.879		Medical Library Assistance	UW-Madison	1,115,304	0
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	125,639	0
93.887		Health Care and Other Facilities	UW-Oshkosh	89,690	0
93.887		Health Care and Other Facilities	UW-Superior	3,015	0
Total Federal Program 93.887				92,705	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	7,711,844	7,048,384
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UW-Madison	437,032	53,275
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	49,577	0
93.917		HIV Care Formula Grants	DHS	8,874,199	8,140,024
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	599,674	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	749,467	204,897
93.939		HIV Prevention Activities-Non-Governmental Organization Based	UW-Milwaukee	154,777	14,999
93.940		HIV Prevention Activities-Health Department Based	DHS	2,638,489	1,402,936
93.941		HIV Demonstration, Research, Public and Professional Education Projects	DHS	592,149	72,039
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	152,143	0
93.958		Block Grants for Community Mental Health Services	DHS	6,813,477	6,173,646
93.959		Block Grants for Prevention and Treatment of Substance Abuse (Note 2)	DHS	27,519,661	25,679,847
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	1,031,507	696,445
93.991		Preventive Health and Health Services Block Grant	DHS	1,867,651	932,720
93.994		Maternal and Child Health Services Block Grant to the States	DHS	10,133,333	5,638,229
93.995		Adolescent Family Life-Demonstration Projects (from UW-Milwaukee)	UW-Madison	23,497	0
93.995		Adolescent Family Life-Demonstration Projects	UW-Milwaukee	200,424	12,510
Total Federal Program 93.995				223,921	12,510
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	234,630	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	103,947	0
N/A	93.211-2009-M-30740; 214-2010-M-36114	Adult Blood Lead Epidemiology and Surveillance (Note 15)	DHS	20,043	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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	93.200-2007-M-19964	DHS Vital Statistics (Note 15)	DHS	327,429	0
N/A	93.D111851166; 93.283-07-4803	Drug and Alcohol Services Information System	DHS	38,079	0
N/A	93.M-500-2004-00046C	Healthy Start Grow Smart (Note 15)	DHS	44,707	0
N/A	93.F223200940010 C; F223201000033C	Mammography Quality Standards Act (Note 15)	DHS	206,412	0
N/A	93.200-2009-M-29462; 200-2008-M-25016; 200-2010-M-34054	National Death Index	DHS	22,249	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	3,774	0
N/A	93.HHSP233201000 490P	Action Campaign II: Financial Strength in a Changing World- Implementing Health Reform-Year 3	UW-Madison	76,521	0
N/A	93.F31 AA016898; T32 AA014845; F30 AA016897	Alcohol National Research Service Awards for Research Training	UW-Madison	(33,841)	0
N/A	93.HHSN2612005 11008C	Cancer Information Service	UW-Madison	(2,878)	(2,753)
N/A	93.AGR dtd 9/30/00	Immune Regulation in Lung Transplantation	UW-Madison	(33)	0
N/A	93.IPA for Charo; Rosenberg AGR dtd 9/9/10	Intergovernmental Personnel Assignment Agreements	UW-Madison	334,697	0
N/A	93.T32 DK007665	National Institute of Nursing Research (NINR) Graduate Partnership Fellowship	UW-Madison	6,564	0
N/A	93.HHSP233201000 530P	Process Improvement Leadership Award and Best Practices Diffusion Program	UW-Madison	45,550	0
N/A	93.T32 ES007015	Resource and Manpower Development in the Environmental Health Services	UW-Madison	485,009	0
N/A	93.HHSP2332009 00503P	Substance Abuse and Mental Health Services Administration (SAMHSA)/Center for Substance Abuse Treatment (CSAT) Action II Campaign	UW-Madison	34,906	0
N/A	93.263-MK- 703654-1	To Serve as a Chairperson of the Steering Committee of the Minimally Invasive Surgical Therapy (MIST) Trial	UW-Madison	1,994	0
N/A	93.AGR signed 08/10/10	Heart Truth Campaign Supplement	UW-Extension	11,347	0
		Subtotal Direct Programs		6,251,440,776	636,787,507
		Subgrants:			
93.010		Community-Based Abstinence Education (CBAE) (from Center for Self Sufficiency)	UW-Milwaukee	13,679	0
93.048		Special Programs for the Aging-Title IV-and Title II- Discretionary Projects (from Michigan Department of Community Health)	UW-Milwaukee	18,689	6,750
93.051		Alzheimer's Disease Demonstration Grants to States (from Georgia Department of Human Resources)	UW-Milwaukee	712	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University Centers on Disabilities)	UW-Madison	14,422	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Massachusetts)	UW-Madison	(11,809)	0
93.113		Environmental Health (from University of Illinois)	DHS	11,923	0
93.121		Oral Diseases and Disorders Research (from University of Florida)	UW-Platteville	22,385	0
93.145		AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	191,298	14,054
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from National Association of State Mental Health Program Directors)	DHS	25,029	25,029
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Aurora Health Care, Inc.)	UW-Madison	5,358	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from JBS International)	UW-Madison	46,587	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	61,767	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from South Dakota Department of Human Services)	UW-Madison	178,903	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Health Care for the Homeless, Inc.)	UW-Milwaukee	4,724	0
93.276		Drug-Free Communities Support Program Grants (from Merrill Area Public Schools)	UW-Extension	21,001	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of State and Territorial Health Officials)	DHS	88,692	27,979
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of American Medical Colleges)	UW-Madison	10,867	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	84,872	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from RTI International)	UW-Madison	34,545	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Milwaukee Public Schools)	UW-Milwaukee	7,375	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	93,345	0
93.539		Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance (from Wisconsin Women's Business Initiative)	UW-Milwaukee	(2,887)	0
93.556		Promoting Safe and Stable Families (from Lincoln County Social Services)	UW-Extension	1,101	0
93.600		Head Start (from University of Washington)	UW-Milwaukee	68,646	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from Association of University Centers on Disabilities)	UW-Madison	1,142	0
93.652		Adoption Opportunities (from Children's Service Society of Wisconsin)	UW-Milwaukee	792	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Iowa State University)	UW-Extension	17,009	0
93.711		ARRA-Strengthening Communities Fund (from Sustainable Edible Economic Development)	UW-Extension	14,638	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research-AHRQ (from Pittsburgh Regional Health Initiative)	UW-Madison	72,533	0
93.726		ARRA-Accelerating Adoption of Comparative Effectiveness Research (CER) (from County of Wood)	UW-Stevens Point	27,265	0
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from Employment Resources, Inc.)	UW-Stout	16,130	0
93.778		Medical Assistance Program (Note 2) (from Developmental Disabilities Network, Inc.)	DHS	1,181	0
93.778		Medical Assistance Program (Note 2) (from Sally Mather Associates)	UW-Madison	105,213	0
93.837		Cardiovascular Diseases Research (from Ogilvy Public Relations Worldwide)	UW-Extension	48,904	0
93.879		Medical Library Assistance (from University of Illinois-Chicago)	UW-Madison	4,899	0
93.933		Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	40,711	0
93.945		Assistance Programs for Chronic Disease Prevention and Control (from Illinois Department of Public Health)	DHS	2,298	0
93.958		Block Grants for Community Mental Health Services (from Magna Systems, Inc.)	DHS	17,989	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Rock County Department of Human Services)	UW-Extension	51,935	0
93.969		Geriatric Education Centers (from University of Minnesota)	UW-Eau Claire	7,622	0
93.989		International Research and Research Training (from John Hopkins University)	UW-Madison	40,113	0
93.994		Maternal and Child Health Services Block Grant to the States (from Children's Hospital of Wisconsin)	UW-Madison	70,814	0
N/A	93.F-10-8505	Alzheimer's Disease Summer Externship-Rhineland (from Northern Wisconsin Area Health Education)	UW-Madison	2,500	0
N/A	93.AGR dtd 11/1/06	Clinical Genetics Unit Subcontract for the Wisconsin Genetics System (from Children's Hospital of Wisconsin)	UW-Madison	(7,832)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

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.H-F5-ETH-09-P- PTR-AASM-00; H-F7- ETH-11-P-PTR- AAMP-00	Ethiopian Emergency Medical Services Training and Development Initiative (from American International Health Alliance)	UW-Madison	164,138	25,000
N/A	93.AGR dtd 8/12/09	Katie Beckett Consultant Program (from Sally Mather Associates)	UW-Madison	87	0
N/A	93.E6801 494320 E0009545	Midwest AIDS Training and Education Center-Year 22 (from University of Illinois-Chicago)	UW-Madison	19,441	3,011
N/A	93.U10CA021661	Radiation Therapy Oncology Group (RTOG) Brain Tumor Committee (from American College of Radiology)	UW-Madison	909	0
N/A	93.HHSS283200700 003IHHSS28300002 T	Substance Abuse and Mental Health Services Administration (SAMHSA) Clinical Technical Assistance-Resubmit (from JBS International)	UW-Madison	1,318,909	0
N/A	93.824-525	Think College-Wisconsin Planning (from Association of University Centers on Disabilities)	UW-Madison	4,201	0
N/A	93.AGT dtd 4/11/11	National Institutes of Health (NIH) Toolbox for Neurological and Behavioral Function (from Rehabilitation Institute of Chicago)	UW-Milwaukee	6,490	0
N/A	93.HHSP233200844 00EC	Physical Activity Mentoring (from Slippery Rock University)	UW-La Crosse	17,948	0
N/A	93.ID#10/01/10; ID#10/01/09	Evaluation Services for Drug Free Communities Grant (from Focus on Community)	UW-Parkside	4,337	0
N/A	93.AGR signed 9/21/2009; AGR dtd 10/01/10	Impacting our Drinking Culture Through Environmental Strategies (from Merrill Area Public Schools)	UW-Extension	12,525	0
Subtotal Subgrants				3,076,065	101,823
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,254,516,841	636,889,330
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	257,398	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	293,874	113,510
94.005		Learn and Serve America-Higher Education (from UW Colleges)	UW-Stout	375	0
94.005		Learn and Serve America-Higher Education	UW-Extension	95,469	57,365
Total Federal Program 94.005				95,844	57,365
94.006		AmeriCorps	DATCP	212,012	0
94.006		ARRA-AmeriCorps	DATCP	1,455	0
94.006		AmeriCorps	DOA	7,900,260	7,900,260
94.006		ARRA-AmeriCorps	DOA	134,302	134,302
94.006		AmeriCorps	UW-Oshkosh	221,939	0
94.006		AmeriCorps	UW-Extension	69,202	0
Total Federal Program 94.006				8,539,170	8,034,562
94.007		Program Development and Innovation Grants	DOA	42,853	5,590
94.007		Program Development and Innovation Grants	UW-Madison	76,037	0
94.007		Program Development and Innovation Grants	UW-Parkside	1,671	0
Total Federal Program 94.007				120,561	5,590
94.009		Training and Technical Assistance	DOA	112,383	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHS	1,492,869	1,357,013
Total Foster Grandparent/Senior Companion Cluster				1,492,869	1,357,013
94.013		Volunteers in Service to America	DPI	312,712	0
94.013		ARRA-Volunteers in Service to America	DPI	31,883	0
94.013		Volunteers in Service to America	UW-Extension	493,073	0
94.013		ARRA-Volunteers in Service to America	UW-Extension	5,684	0
Total Federal Program 94.013				843,352	0
N/A	94.Itr dtd 12/17/10	Other Federal Financial Assistance: UW-Barron County (BRN) - Service Learning STEMS into Community Action (from UW-Extension) Subtotal Direct Programs	UW Colleges	8,719	0
				11,764,170	9,568,040

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
94.005		Learn and Serve America-Higher Education (from Princeton University)	UW-Madison	502	0
94.006		AmeriCorps (from Wisconsin National and Community Service Board)	UW-Madison	15,869	0
94.006		AmeriCorps (from Public Allies)	UW-Milwaukee	440,275	0
94.006		ARRA-AmeriCorps (from Public Allies)	UW-Milwaukee	50,494	0
94.006		ARRA-AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	15,496	0
94.006		ARRA-AmeriCorps (from Wisconsin National Community Service Board)	UW-Eau Claire	259,409	0
94.006		ARRA-AmeriCorps (from Wisconsin National Community Service Board)	UW-Oshkosh	1,668	0
94.007		Program Development and Innovation Grants (from The Campus Kitchen Projects)	UW-Eau Claire	883	0
94.020		CNCS Disaster Response Cooperative Agreement (from Wisconsin National and Community Service Board)	UW-Madison	51,975	0
N/A	94.AGR dtd 02/01/10	GLISTEN Collaborative Cluster Planning (from National Center for Science and Civic Engagement)	UW-Extension	4,396	0
Subtotal Subgrants				840,967	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				12,605,137	9,568,040
EXECUTIVE OFFICE OF THE PRESIDENT:					
95.001		High Intensity Drug Trafficking Areas Program	DOT	26,534	0
95.001	95.17PMLP555Z	High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,068,169	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				1,094,703	0
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance (Note 2)	DHS	34,030,683	0
96.001		ARRA-Social Security-Disability Insurance (Note 2)	DHS	187,724	0
96.001		Social Security-Disability Insurance (Notes 2, 15)	DWD	985,113	827,440
Total Disability Insurance/SSI Cluster				35,203,520	827,440
96.007		Social Security-Research and Demonstration	DHS	181,996	0
96.008		Social Security-Work Incentives Planning and Assistance Program	UW-Stout	6,914	0
Other Federal Financial Assistance:					
N/A	96.SS00-06-60139	Electronic Death Registration (Note 15)	DHS	(142,281)	0
N/A	96.SS00-10-30214; SS00-11-30270; SS00-09-30316	Social Security Administration Death Records (Note 15)	DHS	36,107	0
N/A	96.SS00-08-60068	Social Security Enumeration (Note 15)	DHS	47,794	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				35,334,050	827,440
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.012		Boating Safety Financial Assistance	DNR	2,768,060	1,306,118
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	95,499	0
97.029		Flood Mitigation Assistance	DMA	62,293	61,517
97.034		Disaster Unemployment Assistance	DWD	5,015	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	12,541,564	11,912,978
97.039		Hazard Mitigation Grant	DMA	7,067,754	6,688,183
97.041		National Dam Safety Program	DNR	101,829	0
97.042		Emergency Management Performance Grants	DOA	281,585	281,585
97.042		Emergency Management Performance Grants	DMA	4,269,358	2,128,220
Total Federal Program 97.042				4,550,943	2,409,805
97.043		State Fire Training Systems Grants	WTCSB	14,160	14,160
97.044		Assistance to Firefighters Grant	DOJ	119,973	0
97.045		Cooperating Technical Partners	DNR	653,520	0
97.047		Pre-Disaster Mitigation	DMA	401,620	324,405
97.052		Emergency Operations Center	DOA	996,913	978,209
97.055		Interoperable Emergency Communications	DOA	527,362	423,313
97.056		Port Security Grant Program	DNR	618,996	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Homeland Security Cluster:			
97.067		Homeland Security Grant Program	DOA	13,578,106	12,130,653
97.067		Homeland Security Grant Program	DOJ	712,483	0
		Total Homeland Security Cluster		14,290,589	12,130,653
97.075		Rail and Transit Security Grant Program	DOA	317,732	304,321
97.078		Buffer Zone Protection Program (BZPP)	DOA	424,781	417,331
97.088		Disaster Assistance Projects	DNR	12,385	0
97.089		Driver's License Security Grant Program	DOT	829,037	0
97.091		Homeland Security Biowatch Program	DNR	327,182	0
97.116		ARRA-Port Security Grant Program	DNR	69,523	0
		Other Federal Financial Assistance:			
N/A	97.UNKNOWN	Immigration and Customs Enforcement	DOJ	12,836	0
		Subtotal Direct Programs		46,809,566	36,970,993
		Subgrants:			
N/A	97.051511	Round 6 Radio Replacement (from Kenosha County, WI)	UW-Parkside	7,975	0
		TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		46,817,541	36,970,993
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
		Subgrants:			
98.001		USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW-Extension	85,959	0
		TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		85,959	0
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				\$ 13,141,917,257	\$ 2,239,485,903

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,406,367	\$ 72,418
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	496,335	75,187
		Total Federal Program 10.001		1,902,702	147,605
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	121,079	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	655,091	87,420
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	860,768	0
		Total Federal Program 10.200		1,515,859	87,420
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	105,715	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,531,142	0
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	28,450	0
10.217		Higher Education Challenge Grants	UW-Madison	43,377	9,371
10.250		Agricultural and Rural Economic Research	UW-Madison	73,039	2,487
10.253		Food Assistance and Nutrition Research Programs (FANRP)	UW-Madison	16,354	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	145,619	69,055
10.303		Integrated Programs	UW-Madison	870,525	275,743
10.303		Integrated Programs (from UW-Extension)	UW-Madison	20,461	0
10.303		Integrated Programs (from UW-Madison)	UW Colleges	23,581	0
		Total Federal Program 10.303		914,567	275,743
10.305		International Science and Education Grants	UW-Madison	25,788	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	339,855	15,898
10.309		Specialty Crop Research Initiative	UW-Madison	142,813	51,454
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	1,204,221	16,330
10.459		Commodity Partnerships for Small Agricultural Risk Management Education Sessions	UW-Madison	6,380	0
10.500		Cooperative Extension Service	UW-Madison	149,814	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	31,272	0
		Total Federal Program 10.500		181,086	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	126,159	0
10.652		Forestry Research	UW-Madison	49,026	0
10.652		Forestry Research	UW-Stevens Point	(1,061)	0
10.652		Forestry Research (from UW-Madison)	UW-Stevens Point	12,085	0
		Total Federal Program 10.652		60,050	0
10.664		Cooperative Forestry Assistance	UW-Madison	25,062	0
10.675		Urban and Community Forestry Program	UW-Stevens Point	(1)	0
10.680		Forest Health Protection	UW-Madison	65,585	0
10.912		Environmental Quality Incentives Program	UW-Madison	48,482	0
10.961		Scientific Cooperation and Research	UW-Madison	47,343	0
10.961		Scientific Cooperation and Research	UW-Milwaukee	(8,115)	0
10.961		Scientific Cooperation and Research	UW-Stevens Point	575	0
		Total Federal Program 10.961		39,803	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	61,838	0
N/A	10.2007-55605-17843	Grants for Agricultural Research-Competitive Research Grants	UW-Madison	3,002,987	446,169
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	8,901	(457)
N/A	10.RD	R&D from Animal & Plant Health Inspection	UW-Madison	13,392	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	10.RD	R&D from Foreign Agriculture Service	UW-Madison	(16,484)	0
N/A	10.RD	R&D from Forest Service	UW-Madison	930,429	0
N/A	10.RD	R&D from National Institute Food & Agriculture	UW-Madison	(42,475)	(6,408)
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	47,039	0
N/A	10.RD	R&D from Risk Management Agency	UW-Madison	51,222	0
N/A	10.RD	R&D from Rural Business Cooperative Service	UW-Madison	252,182	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	10,051	0
N/A	10.59-5310-8-262	Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	109,892	0
N/A	10.2006-35107-17245	Grants For Agricultural Research-Competitive Research Grants	UW-Eau Claire	13,377	0
N/A	10.10-PA-11090903-020	R&D from Forest Service	UW-Eau Claire	4,135	0
N/A	10.AG-5F48-C-09-0008	Mississippi Valley Archaeology Center (MVAC) Natural Resources Conservation Service (NRCS)	UW-La Crosse	25,119	0
N/A	10.53-5F48-4-022	Natural Resources Conservation Service (NRCS)	UW-La Crosse	2,812	0
N/A	10.2009-55605-5219	Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Stevens Point	21,618	0
N/A	10.09FB-007	Specialty Crop Block Grant Program (from UW-Extension)	UW-Stevens Point	2,000	0
Subtotal Direct R&D Grants				17,161,221	1,114,667
R&D Subgrants:					
10.001	10.21A292-01	Agricultural Research-Basic and Applied Research (from Texas Tech University)	UW-Madison	10,197	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from Pennsylvania State University)	UW-Madison	(766)	0
10.028		Wildlife Services (from Mississippi State University)	UW-Madison	3,434	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Commercial Flower Growers of Wisconsin)	UW-Madison	5,376	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Ginseng Board of Wisconsin)	UW-Madison	20,788	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	12,729	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	19,229	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	132,776	0
10.200		Grants for Agricultural Research, Special Research Grants (from Colorado State University)	UW-Madison	946	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	135,967	0
10.200		Grants for Agricultural Research, Special Research Grants (from Ohio State University Research Foundation)	UW-Madison	14,714	0
10.200		Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	44,411	0
10.200		Grants for Agricultural Research, Special Research Grants (from Pennsylvania State University)	UW-Madison	115,126	0
10.200		Grants for Agricultural Research, Special Research Grants (from Purdue University)	UW-Madison	7,060	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of California - Davis)	UW-Madison	8,489	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	37,752	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	87,953	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Milwaukee	20,717	0
10.200		Grants for Agricultural Research, Special Research Grants (from California Department of Food and Agriculture)	UW-Stevens Point	27,769	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	20,327	0
10.215		Sustainable Agriculture Research and Education (from North Dakota State University)	UW-Madison	1,226	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	89,556	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.216	10.36-22650-3976190	1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	80,384	0
10.216		1890 Institution Capacity Building Grants (from Alcorn State University)	UW-Green Bay	641	0
10.217		Higher Education Challenge Grants (from Iowa State University)	UW-Madison	820	0
10.219	10.Z530001	Biotechnology Risk Assessment Research (from University of Maryland)	UW-Madison	253	0
10.223	10.2009-2010-007	Hispanic Serving Institutions Education Grants (from University of Puerto Rico - Mayaguez)	UW-Madison	15,414	0
10.303		Integrated Programs (from Iowa State University)	UW-Madison	14,294	8,469
10.303	10.61-4253B; 4275A	Integrated Programs (from Michigan State University)	UW-Madison	(85)	0
10.303		Integrated Programs (from University of Illinois Urbana-Champaign)	UW-Madison	7,805	0
10.303		Integrated Programs (from University of Nebraska)	UW-Madison	(374)	0
10.304	10.61-4135A	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	52,751	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	125,684	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	27,837	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	133,561	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Delaware)	UW-Madison	929	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	8,831	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	7,725	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Minnesota)	UW-Madison	127,888	0
10.500		Cooperative Extension Service (from University of California - Davis)	UW-Madison	(695)	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	18,310	2,786
10.912	10.2008-0116-040	Environmental Quality Incentives Program (from National Fish and Wildlife Foundation)	UW-Madison	31,480	0
N/A	10.AGR dtd 4/1/2011	Capstone Education (from Pennsylvania State University)	UW-Madison	3,966	0
N/A	10.AGR dtd 1/1/2008	Commercially Viable Out-Of Season Spawning Technologies (from Coolwater Aquaculture, LLC)	UW-Madison	120	0
N/A	10.Agr Dtd 01/18/2010	Develop and Test Pollinator Habitat (from Xerces Society)	UW-Madison	5,675	0
N/A	10.FAR-0016650-2	Development of Multipurpose Potato Cultivars (from North Dakota State University)	UW-Madison	71,746	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	41,222	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	5,112	0
N/A	10.5020090-5500000147	Grants for Agricultural Research, Special Research Grants (from Broad Institute)	UW-Madison	43,584	0
N/A	10.45084-7517	Grants for Agricultural Research-Competitive Research Grants (from Cornell University)	UW-Madison	(2)	0
N/A	10.S09181	Grants for Agricultural Research-Competitive Research Grants (from Kansas State University)	UW-Madison	37,730	0
N/A	10.3952-, 4094-, 4381-, 4423-UWM- USDA-8710	Grants for Agricultural Research-Competitive Research Grants (from Pennsylvania State University)	UW-Madison	137,962	0
N/A	10.3TL017	Grants for Agricultural Research-Competitive Research Grants (from South Dakota State University)	UW-Madison	21,150	0
N/A	10.S606400 FRS# 524603	Grants for Agricultural Research-Competitive Research Grants (from University of Connecticut)	UW-Madison	38,822	0
N/A	10.21109 UNOFWI	Grants for Agricultural Research-Competitive Research Grants (from University of Vermont)	UW-Madison	5,764	0
N/A	10.10-PH9-A-A-0199	Land O' Lakes Philippines Food for Progress (from Land O' Lakes)	UW-Madison	109,495	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	10.080300-330319-07	Relating American Black Bear Nuisance Complaints and Property Damage to Management Effort and Harvest Locations in Wisconsin (from Mississippi State University)	UW-Madison	15,150	0
N/A	10.H403649001	Spotted Owl Population Dynamics (from University of Minnesota)	UW-Madison	68,968	0
N/A	10.AGR dtd 11/1/2010	Targeting Thrips and Tospoviruses with Bacillus Thuringiensis (Bt) Toxins (from Biotechnology Research and Development)	UW-Madison	10,750	0
Subtotal R&D Subgrants				2,086,443	11,255
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				19,247,664	1,125,922
U.S. DEPARTMENT OF COMMERCE:					
11.008		NOAA Mission-Related Education Awards	UW-Madison	69,142	0
11.417		Sea Grant Support	UW-Madison	1,433,549	197,176
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	519,987	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	51,326	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	92,068	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	62,208	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	28,089	0
Total Federal Program 11.417				2,187,227	197,176
11.419		Coastal Zone Management Administration Awards (from UW-Madison)	UW-Milwaukee	7,327	0
11.419		Coastal Zone Management Administration Awards (from UW-Extension)	UW-Oshkosh	457	0
Total Federal Program 11.419				7,784	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	108,266	0
11.431		Climate and Atmospheric Research	UW-Madison	531,643	0
11.431		Climate and Atmospheric Research	UW-Milwaukee	243,158	0
Total Federal Program 11.431				774,801	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	10,950,085	98,777
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Madison	19,262	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	154,410	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Green Bay	56,171	0
Total Federal Program 11.478				229,843	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	117,876	0
11.609		Measurement and Engineering Research and Standards	UW-La Crosse	4,350	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	26	0
Total Federal Program 11.609				122,252	0
11.616		Technology Innovation Program (TIP)	UW-Madison	653,128	79,384
N/A	11.YA1323-10-SE-0518	Annual Survey of Public Employment	UW-Madison	7,369	0
N/A	11.NA06OAR4170011	UW-Manitowoc (MAN) Sea Grant Institute (from UW-Madison)	UW Colleges	8,928	0
Subtotal Direct R&D Grants				15,118,825	375,337
R&D Subgrants:					
11.417		Sea Grant Support (from University of Mississippi)	UW-Madison	5,303	0
11.430		Undersea Research (from University of Connecticut - Avery Point)	UW-Milwaukee	16,488	0
11.431		Climate and Atmospheric Research (from University Corp for Atmospheric Research)	UW-Milwaukee	14,374	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	23,986	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	4,487	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Green Bay	45,983	0
11.463		Habitat Conservation (from Northwestern University)	UW-Milwaukee	10,284	0
11.467	11.S10-71093	Meteorologic and Hydrologic Modernization Development (from University Corporation for Atmospheric Research)	UW-Madison	107,550	0
11.611	11.WMEP-UWEBI	Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Madison	299,708	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	31,041	0
N/A	11.ST09-UOW01	National Weather Service (NWS) Market Study (from Global Science and Technology)	UW-Madison	91,332	0
N/A	11.PO37545-10P-7671	Support in the Development and Maintenance of Improved Marine Recreational Information Program (from ICF Macro)	UW-Milwaukee	23,306	0
Subtotal R&D Subgrants				673,842	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				15,792,667	375,337
U. S. DEPARTMENT OF DEFENSE:					
12.114		Collaborative Research and Development	UW-Milwaukee	498,762	0
12.300		Basic and Applied Scientific Research	UW-Madison	2,678,620	158,690
12.300		Basic and Applied Scientific Research	UW-Milwaukee	663,296	0
Total Federal Program 12.300				3,341,916	158,690
12.420		Military Medical Research and Development	UW-Madison	(9,484)	0
12.420		Military Medical Research and Development	UW-Milwaukee	103,428	0
Total Federal Program 12.420				93,944	0
12.431		Basic Scientific Research	UW-Madison	4,508,553	2,351,014
12.431		Basic Scientific Research (from UW-Stevens Point)	UW-Oshkosh	6,696	0
12.431		Basic Scientific Research	UW-Stevens Point	1,280,598	537,310
Total Federal Program 12.431				5,795,847	2,888,324
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	43,970	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	244,134	112,094
12.901		Mathematical Sciences Grants Program	UW-Madison	63,727	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	25,761	0
Total Federal Program 12.901				89,488	0
12.910		Research and Technology Development	UW-Madison	590,423	0
N/A	12.144-691674-4; 144-691675-4	Biomass for Jet Fuel (from UW-Superior)	UW-Madison	48,555	0
N/A	12.RD	R&D from Air Force	UW-Madison	438,607	0
N/A	12.RD	R&D from Army	UW-Madison	969,038	0
N/A	12.RD	R&D from Navy	UW-Madison	175,492	0
N/A	12.W912ES-09-T-0111	Build out Analysis for Upper St. Croix	UW-Stevens Point	6,350	0
N/A	12.W911NF-08-2-0029; W911NE-08-2-0029	Development of One-Step JP-8 Biodiesel Fuel	UW-Superior	1,185,178	486,017
N/A	12.09-ATP09-0198-626001	Tailored Caregiver Assessment and Referral (T-Care) (from UW-Milwaukee)	UW-Whitewater	13,376	0
N/A	12.W91WAW-09-C-0086	A Comparison of Theoretical Approaches to Improving Self-Regulatory Processes in Technology-Delivered Instruction	UW System Admin	122,369	0
Subtotal Direct R&D Grants				13,657,449	3,645,125

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
		R&D Subgrants:			
12.114		Collaborative Research and Development (from RF Nano Corporation)	UW-Milwaukee	2	0
12.300	12.4104-28895	Basic and Applied Scientific Research (from Purdue University)	UW-Madison	(175)	0
12.420	12.0072646	Military Medical Research and Development (from Cedars-Sinai Medical Center)	UW-Madison	96,621	0
12.420	12.06-SC-DOD-1001	Military Medical Research and Development (from Duke University)	UW-Madison	(8,273)	0
12.420	12.PROJ00002	Military Medical Research and Development (from Northwestern University)	UW-Madison	(864)	0
12.420	12.AGR dtd 7/21/2009	Military Medical Research and Development (from Rehabilitation Institute of Chicago)	UW-Madison	13,839	0
12.420	12.W81XWH-07-2-0073	Military Medical Research and Development (from University of Hawaii)	UW-Madison	(2,236)	0
12.420	12.8500016629	Military Medical Research and Development (from University of Tennessee)	UW-Madison	47,431	0
12.431	12.KK1115; KK1137	Basic Scientific Research (from University of California - Santa Barbara)	UW-Madison	230,575	0
12.431	12.09-005334 B/0001261578	Basic Scientific Research (from University of Massachusetts - Amherst)	UW-Madison	249,766	0
12.431	12.26-0401-35.61	Basic Scientific Research (from University of Texas - Arlington)	UW-Madison	33,902	0
12.800	12.123572	Air Force Defense Research Sciences Program (from Harvard University)	UW-Madison	176,119	0
12.800	12.00001715	Air Force Defense Research Sciences Program (from Princeton University)	UW-Madison	75,028	0
12.800		Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	210,374	0
12.800		Air Force Defense Research Sciences Program (from University of California - San Diego)	UW-Milwaukee	85,946	0
12.910	12.RF01233714	Research and Technology Development (from Ohio State University)	UW-Madison	41,045	0
N/A	12.05-DCB	A Phase II Multicenter Trial of Myeloablative Double Unit Umbilical Cord Blood Transplantation in Adults with Hematologic Malignancy (from National Marrow Donor Program)	UW-Madison	290	0
N/A	12.SB00508; SB00708	Absorption Spectroscopy Support to U.S. Air Force (from Innovative Scientific Solutions)	UW-Madison	(14,350)	0
N/A	12.AGR dtd 2/18/11	Air Force-Active and Passive User (from Systems Research and Applications)	UW-Madison	2,180	0
N/A	12.4500439496	Analog to Information (from L-3 Communications Corporation)	UW-Madison	88,181	0
N/A	12.SPS 160423	Biosensor Research for PhD Program (from Duke University)	UW-Madison	97,738	0
N/A	12.27-001252B	Bootstrap Learning (from SRI International)	UW-Madison	525,660	0
N/A	12.70000022101	Computational Fluid Dynamics (CFD) Modeling of Air Sampling (from Massachusetts Institute of Technology)	UW-Madison	(4,278)	0
N/A	12.UTA09-000062	Cryogenic Heat Transfer Testing (from University of Texas - Austin)	UW-Madison	(779)	0
N/A	12.HDTRA1-09-C-0007-HQ0339	Defense Threat Reduction Agency (DTRA) with ADT (from Advanced Diamond Technologies, Inc. (ADT))	UW-Madison	123,983	0
N/A	12.702083-BS	Development of SiGe Quantum Dots (from HRL Laboratories, LLC)	UW-Madison	254,203	0
N/A	12.2600993	ARRA-Distributed Power Systems for Sustainable Energy Sources (from United Technologies Research Center)	UW-Madison	78,268	0
N/A	12.1131	EMC Polywell Phase II Design Scoping Studies (from Energy/Matter Conversion Corporation (EMC))	UW-Madison	30,083	0
N/A	12.HR0011-09-0002	IBM - Defense Advanced Research Projects Agency (DARPA) (from International Business Machines (IBM) Corporation)	UW-Madison	166,840	0
N/A	12.4910017946.0	Intelligence Advanced Research Projects Activity (IARPA) Multi Qubit Coherent Operations (MQCO) Program (from International Business Machines (IBM) Corporation)	UW-Madison	278,890	0
N/A	12.AGR dtd 8/4/2009	High Flux Thermal Neutron Source (from Phoenix Nuclear Labs, LLC)	UW-Madison	81,927	0
N/A	12.AGR dtd 9/10/07; AGR dtd 10/13/2009	Junior Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	130	0
N/A	12.27-001339	Knowledge Representation and Machine Learning for Machine Reading (from SRI International)	UW-Madison	502,085	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	12.S10-01	Mathematically Rigorous Methods for Determining Software Quality (from Grammatech, Inc.)	UW-Madison	38,788	0
N/A	12.PO# 0011-36343	ARRA-Microgrid Field Scale Demonstration (from Eaton Corporation)	UW-Madison	37,421	0
N/A	12.AF08-T020; AGR dtd 2/4/10	Moses, Small Business Technology Transfer (STTR) with Prism (from Prism Computational Sciences)	UW-Madison	63,048	0
N/A	12.AGR dtd 12/27/2010	Nanomembrane Integrated Lasers on Silicon (from Semerane)	UW-Madison	37,351	0
N/A	12.90497012; 90606001	Office of Naval Research (ONR) Small Business Technology Transfer (STTR) (from Friction Stir Link)	UW-Madison	22,097	0
N/A	12.AGR dtd 09/18/08	Ranging and Acuity Enhancement for Terahertz Imaging (from Tera-X, LLC)	UW-Madison	91,689	0
N/A	12.4101-40974	Research and Technology Development (from Purdue University)	UW-Madison	239,936	0
N/A	12.10216 P.O. US001-0000	Simulation of Granular Material for Vehicle Terrain (from Battelle Memorial Institute)	UW-Madison	21,894	0
N/A	12.AGR dtd 12/18/08	Small Business Technology Transfer (STTR), Instrumentation for Nanoscale Spectroscopy (from Polaronyx)	UW-Madison	11,807	0
N/A	12.10058-002349	Structural Logic (from HRL Laboratories, LLC)	UW-Madison	20,903	0
N/A	12.TUL-606-10/11	Supplement to: Development and Use of Genetic Methods for Assessing Aquatic Environmental Condition and Recruitment Dynamics of Native Stream Fishes on Pacific Island (from Tulane University)	UW-Madison	65,744	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	1,151	0
N/A	12.226-UWL1	Technologies and Processes for the Conversion of Cellulosic Materials to Affordable JP-8 Surrogate (from Logos Technologies)	UW-Madison	(17,499)	0
N/A	12.4400163906	Terahertz Regime Surface Resistivity (from Science Applications International Corporation)	UW-Madison	33,506	0
N/A	12.S-875-060-009	Top Down Meets Bottom Up for Optical Metamaterials (from UES)	UW-Madison	4,424	0
N/A	12.W15QKN-09-C0080	Complete Munitions Fuze-On-A-Chip Using Nanotechnology-Based Direct Write Process (from Resonant Corporation)	UW-Eau Claire	100,000	0
N/A	12.N68335-11-C-0112	Innovative Methods for Conversion of Biomass to Short Chain Alkenes (from C5-6 Technologies)	UW-Stevens Point	21,000	0
N/A	12.AGR dtd 11/18/2009	Strategic Adversarial Modeling Systems (SAMS) (from Securboration)	UW-Whitewater	232	0
				4,253,643	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				17,911,092	3,645,125
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.516		Doctoral Dissertation Research Grants	UW-Madison	(55,911)	0
				(55,911)	0
U.S. DEPARTMENT OF THE INTERIOR:					
15.232		Wildland Fire Research and Studies Program	UW-Madison	134,823	0
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	177,380	4,556
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	19,200	0
Total Federal Program 15.608				196,580	4,556
15.640		Wildlife Without Borders - Latin America and the Caribbean	UW-Madison	2,798	0
15.650		Research Grants (Generic)	UW-Madison	25,327	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	UW-Madison	1,244	0
15.658		Natural Resource Damage Assessment, Restoration and Implementation	UW-Green Bay	155,000	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	284,770	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Oshkosh	782	0
15.805		Assistance to State Water Resources Research Institutes (from UW System Admin)	UW-Parkside	5,953	0
Total Federal Program 15.805				291,505	0
15.807		Earthquake Hazards Reduction Program	UW-Madison	68,094	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	193,480	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Oshkosh	10,674	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Superior	23,728	0
Total Federal Program 15.808				227,882	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Madison	1,710	0
15.812		Cooperative Research Units Program	UW-Madison	444,611	0
15.812		Cooperative Research Units Program	UW-Stevens Point	19,018	0
Total Federal Program 15.812				463,629	0
15.818		ARRA-Volcano Hazards Program Research and Monitoring	UW-Madison	206,623	0
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	59,188	0
15.944		Natural Resource Stewardship	UW-Madison	15,631	0
15.944		Natural Resource Stewardship	UW-Stevens Point	(3,523)	0
Total Federal Program 15.944				12,108	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	296,400	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	12,330	0
N/A	15.H6063050001 J6065090014	Badlands National Park, South Unit - Geographic Information System (GIS) for General Management Plan	UW-Madison	(3,288)	0
N/A	15.1434- 03HQURU1511/104	Computer Modeling of Conservation Strategies for Avian Malaria in Hawaiian Forest Birds	UW-Madison	4,247	0
N/A	15.J6063070034	Develop Geographic Information System (GIS) Data for Midwest Fire Program	UW-Madison	3,570	0
N/A	15.J6140100505	Estimating Population Size for Deer Living in Apostle Islands National Lakeshore	UW-Madison	41,723	0
N/A	15.J2148100002	Great Lakes Early Detection Network	UW-Madison	65,939	19,234
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	13,555	11,536
N/A	15.H6000082000 J9815100509	Mapping the Lowland Surficial Deposits of Glacier Bay National Park and Preserve	UW-Madison	23,714	0
N/A	15.2008-IATR Complex 01; H6063050001 / H606305001A; J6063050019; J6063060045; J6063070029/J60630 60041; J6063070031	Midwest Region Geographic Information System (GIS) Field Technical Support Center	UW-Madison	176,315	0
N/A	15.55-09-GP-515	Native American Graves Protection and Repatriation Act - Wisconsin Sites Inventory Amendment	UW-Madison	20,299	0
N/A	15.H6000082000 / J6150090004	Restoring Ethnobotanically Significant Species at Grand Portage National Monument	UW-Madison	7,507	0
N/A	15.H6063050001 J6640100242	Viewshed Analysis at Ozark National Scenic Riverways	UW-Madison	19,316	0
N/A	15.Order #301818M314	Expanding the Great Lakes Birder Certification and Training Program	UW-Green Bay	2,199	0
N/A	15.30181AM348	Improvements to Birder Certification Online Website	UW-Green Bay	8,949	0
N/A	15.J6150-06-0004	Grand Portage	UW-La Crosse	(3,013)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	15.J2105100001	Great Lakes - National Park Service (NPS)	UW-La Crosse	304,763	0
N/A	15.32141AM001	La Crosse Fish Hatchery	UW-La Crosse	4,950	0
N/A	15.30138AM003	Mississippi Valley Archaeology Center (MVAC) 47LC742 Excavation	UW-La Crosse	1,643	0
N/A	15.30181AM514	Mississippi Valley Archaeology Center (MVAC) Fish and Wildlife Service (FWS) Fergus Falls	UW-La Crosse	34,646	0
N/A	15.6282-SZM-252U	Mississippi Valley Archaeology Center (MVAC) National Park Service (NPS) Solon Springs 2010	UW-La Crosse	641	0
N/A	15.G10AC00246	Upper Midwest Environmental Science Center (UMESC) - Newton	UW-La Crosse	72,098	0
N/A	15.301819M643	Rapid Ecological Assessment of Forests of the Great Lakes Biology Network	UW-Stevens Point	12,129	0
				2,967,143	35,326
R&D Subgrants:					
15.634		State Wildlife Grants (from Nebraska Game and Parks Commission)	UW-Stout	2,661	0
N/A	15.COOP-10-026	Adaptive Genetic Diversity in Marbled Murrelets (Brachyramphus Marmoratus) (from Alaska Department of Fish & Game)	UW-Madison	22,402	0
N/A	15.J6290040004	Determine Paleo-Fire Regimen as a Basis for Native Plant Community Restoration (from University of Minnesota)	UW-Madison	(685)	0
N/A	15.CA 06-08	Development of Remote Sensing Protocols for Long-Term Monitoring of Parks in National Capital Region (from University of Maryland)	UW-Madison	10,297	0
N/A	15.AV08-WI01	StateView Program Development (from AmericaView, Inc.)	UW-Madison	31,371	0
N/A	15.OR8637-001-04	U.S. Geological Survey-Research and Data Collection (from University of Tennessee)	UW-Madison	(1)	0
N/A	15.30001082588	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	13,561	0
				79,606	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				3,046,749	35,326
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	108,200	10,680
R&D Subgrants:					
16.560	16.20071	National Institute of Justice Research, Evaluation, and Development Project Grants (from Louisiana State University)	UW-Madison	993	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	125,723	0
				126,716	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				234,916	10,680
U.S. DEPARTMENT OF LABOR:					
R&D Subgrants:					
17.502		Occupational Safety and Health-Susan Harwood Training Grants (from University of Louisville Research Foundation)	UW-Milwaukee	907	0
N/A	17.10-06-88	Grow 2 Project (from Workforce Development Board of South Central Wisconsin (WDBSCW))	UW-Madison	(170)	0
N/A	17.OD-16519-07-75- 4-11	National Collaborative on Workforce and Disability for Youth (from Institute of Education Leadership)	UW-Madison	335,654	(1,870)
				336,391	(1,870)
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				336,391	(1,870)
U.S. DEPARTMENT OF STATE:					
R&D Subgrants:					
19.401		Academic Exchange Programs-Scholars (from California State University)	UW-Platteville	92	0
				92	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				92	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF TRANSPORTATION:					
20.108	20.07-G-013	Aviation Research Grants	UW-Madison	61,213	0
20.200		Highway Research and Development Program (from UW-Madison)	UW-Milwaukee	3,311	0
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	(6,149)	0
20.205		Highway Planning and Construction	UW-La Crosse	(66)	0
20.205		Highway Planning and Construction	UW-Superior	(780)	0
Total Federal Program 20.205				(6,995)	0
20.600	20.0950-50-11	State and Community Highway Safety	UW-Madison	11,407	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-La Crosse	3,193	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Oshkosh	5,181	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Stevens Point	6,491	0
Total Federal Program 20.601				14,865	0
20.701	20.DTRT06-G-0020	University Transportation Centers Program	UW-Madison	2,030,938	435,773
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	342,517	5,670
20.701		University Transportation Centers Program	UW-Superior	93,823	93,823
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	44,876	43,607
Total Federal Program 20.701				2,512,154	578,873
20.762		Research Grants	UW-Superior	758,192	607,155
20.813		Maritime Security Fleet Program (from UW-Superior)	UW-Green Bay	14,782	0
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	(4,514)	0
N/A	20.AGR dtd 10/1/08	Midwest Regional University Transportation Center (MRUTC) Rail (from UW-Madison)	UW-Superior	78,312	0
Subtotal Direct R&D Grants				3,442,727	1,186,028
R&D Subgrants:					
20.200		Highway Research and Development Program (from University of Iowa)	UW-Madison	1,533	0
20.200		Highway Research and Development Program (from Western Research Institute)	UW-Madison	734,650	0
20.205		Highway Planning and Construction (from Iowa Department of Transportation)	UW-Milwaukee	28,441	0
20.205		Highway Planning and Construction (from Marquette University)	UW-Milwaukee	38,012	0
20.205		Highway Planning and Construction (from The National Academies)	UW-Milwaukee	66,458	52,987
20.239		Motor Carrier Research and Technology Programs (from University of Washington)	UW-Madison	27,767	0
20.701		University Transportation Centers Program (from Purdue)	UW-Platteville	24,819	0
N/A	20.111748-G002568	Characterization of Cementitious Stabilized Layers for Use in Pavement Design and Analysis (from Washington State University)	UW-Madison	52,727	0
N/A	20.W000213333	Crash Warning Interface Metrics (CWIM) (from University of Iowa)	UW-Madison	570	0
N/A	20.1000787353	Distraction Detection and Mitigation through Driver Feedback (from University of Iowa)	UW-Madison	55,568	0
N/A	20.HR 20-7(222)	Evaluation of the Flashing Yellow Arrow Permissive Left-Turn Indication Field Implementation (from National Academy of Sciences)	UW-Madison	(16,661)	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	29,414	0
N/A	20.232641	Participation in Driver Distraction Focus Group (from Battelle Memorial Institute)	UW-Madison	13,285	0
N/A	20.08-014	Recycled Materials Resource (from University of New Hampshire)	UW-Madison	696,778	40,825

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
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	160,202	0
N/A	20.HR 09-45	Test Methods and Specification (from National Academies)	UW-Madison	195,600	120,799
N/A	20.GS-10F-02-42L	Great Lakes Maritime Research Institute (GLMRI) (from ABSG Consulting)	UW-Superior	15,781	0
Subtotal R&D Subgrants				2,124,944	214,611
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				5,567,671	1,400,639
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science	UW-Madison	1,333,608	407,117
43.001		Science (from UW-Green Bay, WI Space Grant Consortium)	UW-Milwaukee	7,669	0
43.001		Science (from UW-Green Bay, WI Space Grant Consortium)	UW-La Crosse	14,761	0
43.001		Science (from UW-Green Bay, WI Space Grant Consortium)	UW-Oshkosh	1	0
Total Federal Program 43.001				1,356,039	407,117
43.002		Aeronautics	UW-La Crosse	4,756	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	1,233,173	203,833
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	7,512,195	1,272,539
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	100,036	0
N/A	43.RD	R&D from Kennedy Space Center	UW-Madison	78,835	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	316,856	58,000
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	59,732	0
N/A	43.144-PRJ35AH-Paul Pezzi	Zero Gravity Team Systems Engineering Educational Discovery (SEED) Proposal (from UW-Green Bay, WI Space Grant Consortium)	UW-Madison	1,911	0
N/A	43.NNG05GL66G	A Terrestrial Library of Mars' Sedimentary Characteristics	UW-Green Bay	74	0
N/A	43.NNX10AN90A	First Nations Rocket Competition: A Recruitment and Retention Initiative for Native American Science and Engineering	UW-Green Bay	21,809	0
N/A	43.NNX10AC64A	Self-Financed, Self-Developed and Self-Supporting and Profitable Lunar Colony	UW-Green Bay	53,661	0
N/A	43.NNG05GH31H; Grant # NNX10AI91H	Wisconsin Space Grant Program and Consortium	UW-Green Bay	779,741	0
N/A	43.HST-GO-11011.11	Pritzi-STSci-M31 Spiral Galaxy	UW-Oshkosh	7,885	0
N/A	43.HST-GO-10430.05	Pritzi-STSci-NGC6388	UW-Oshkosh	73,458	0
N/A	43.NNG05GH31H	Space Research and Exploration (from UW-Green Bay, WI Space Grant Consortium)	UW-Parkside	196	0
N/A	43.NNX10AI70G	NASA Research Announcement/Research Opportunities in Space and Earth Sciences	UW-Whitewater	47,255	0
N/A	43.RSA1368014	R&D from Jet Propulsion Laboratory	UW-Whitewater	11,365	0
N/A	43.144-NM73-09-Benjamin; 144-NM73-09-Jeffrey	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW-Whitewater	359	0
Subtotal Direct R&D Grants				11,659,336	1,941,489
R&D Subgrants:					
43.001	43.224310-02-1, 2	Science (from East Tennessee State University)	UW-Madison	13,768	0
43.001	43.2616-08-062	Science (from Science Systems and Applications, Inc.)	UW-Madison	97,844	0
43.001		Science (from Space Telescope Science Institute)	UW-Milwaukee	3,220	0
43.001		Science (from University of California - Santa Barbara)	UW-Milwaukee	49,830	0
43.002	43.65745 154-4373	Aeronautics (from University of Colorado-Boulder)	UW-Madison	112,354	0
N/A	43.HST-GO-10766.04-A	A Deep X-Ray Survey of the Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	500	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	3,968	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	22,304	0
N/A	43.B99050JD	Balloon Tracker: Mark IIDG (from Southwest Research Institute)	UW-Madison	142,302	0
N/A	43.SA5314-24190	Biomars: Biospheres of Mars (from University of California - Berkeley)	UW-Madison	(16)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.G09-0009C, G09-0028X, TM9-0007X, TM9-0002X, GO9-0032A, GO9-0026X; GO8-9058A; GO8-9061X, GO8-9058A, GO8-9031X; AR8-9003B; G07-8102X; G09-0009C; G00-11135A; GO9-0032A, TM9-0002X; TMO-0007X	Chandra General Observatory Program (from Smithsonian Astrophysical Observatory)	UW-Madison	109,707	0
N/A	43.HST-GO-11573.01-A	Changes on Uranus (from Space Telescope Science Institute)	UW-Madison	53,508	0
N/A	43.7500030412	Continued Development and Testing of ST5000 Star Tracker (from Northrup Grumman Corporation)	UW-Madison	115,845	0
N/A	43.3001356542	Cracking the Asteroseismic Code of Rapidly Rotating A Stars with Interferometric Imaging (from University of Michigan)	UW-Madison	648	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.S09-73322	Global Atmospheric Turbulence Decision Support System (from University Corporation for Atmospheric Research)	UW-Madison	99,794	0
N/A	43.AGR dtd 5/1/2008	Laser Absorption Sensors for Rocket Plume Flows (from Los Gatos Research, Inc.)	UW-Madison	(2,091)	0
N/A	43.HST-GO-10853.01-A	M82 As a Fossil Starburst (from Space Telescope Science Institute)	UW-Madison	34,763	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	3,993	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	20,468	0
N/A	43.HST-GO-11156.03-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	27,843	0
N/A	43.HST-GO-11630.04-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	5,769	0
N/A	43.PO GC06392J80	Quail Hatching Humidity Experiment for the Avian Development Facility Egg Incubator (from Lockheed Martin Corporation)	UW-Madison	719	0
N/A	43.08-0273-UW/SUB	Remote Sensing of Forest Genetic Diversity & Assessment (from Appalachian State University)	UW-Madison	37,155	0
N/A	43.555; 654	Simulation of Space Weathering Effects on the Moon (from Planetary Science Institute)	UW-Madison	41,565	0
N/A	43.08-000207-01	Spectro Polarimetry Study (from University of California - Davis)	UW-Madison	47,203	0
N/A	43.HST-GO-10396.01-A; 12A	Star Clusters, Stellar Populations and Evolution of Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	(86)	0
N/A	43.2616-08-062, 1-013 CY4	Task Order 1-013 Atmospheric Variability Studies for Geostationary Coastal and Air Pollution Events (GEO-CAPE) (from Science Systems and Applications, Inc.)	UW-Madison	29,904	0
N/A	43.HST-GO-11168-01-A	The Initial Mass Function (IMF) in the Hidden Galactic Starburst W49A (from Space Telescope Science Institute)	UW-Madison	4,631	0
N/A	43.HST-GO-10789.01-A	The Role of Environment (from Space Telescope Science Institute)	UW-Madison	8,263	0
N/A	43.HST-GO-11146.03-A	The Role of Stellar Feedback in Galaxy Evolution (from Space Telescope Science Institute)	UW-Madison	3,280	0
				1,088,890	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				12,748,226	1,941,489
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	2,000	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	372,969	0
45.161		Promotion of the Humanities-Research	UW-Whitewater	6,702	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	144,605	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	26,138	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	261,578	0
				813,992	0
R&D Subgrants:					
45.313		Laura Bush 21st Century Librarian Program (from University of California - Los Angeles)	UW-Madison	34,418	0
				34,418	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				848,410	0
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	6,002,406	422,282
47.041		Engineering Grants	UW-Milwaukee	1,322,774	53,198
47.041		Engineering Grants	UW-Stevens Point	139,169	0
Total Federal Program 47.041				7,464,349	475,480
47.049		Mathematical and Physical Sciences	UW-Madison	26,799,387	2,848,005
47.049		Mathematical and Physical Sciences	UW-Milwaukee	4,172,794	713,678
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	53,069	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	229,112	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	859	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	66,397	0
47.049		Mathematical and Physical Sciences	UW-Parkside	603	0
Total Federal Program 47.049				31,322,221	3,561,683
47.050		Geosciences	UW-Madison	3,613,259	21,235
47.050		Geosciences	UW-Milwaukee	435,461	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	80,665	0
47.050		Geosciences	UW-La Crosse	141,627	0
Total Federal Program 47.050				4,271,012	21,235
47.070		Computer and Information Science and Engineering	UW-Madison	5,743,768	0
47.070		Computer and Information Science and Engineering	UW-Milwaukee	337,488	0
Total Federal Program 47.070				6,081,256	0
47.074		Biological Sciences	UW-Madison	15,044,014	1,465,714
47.074		Biological Sciences	UW-Milwaukee	1,544,290	50,000
47.074		Biological Sciences	UW-Eau Claire	143,094	0
47.074		Biological Sciences	UW-La Crosse	84,899	0
47.074		Biological Sciences	UW-Oshkosh	82,340	0
47.074		Biological Sciences	UW-Whitewater	44,810	0
Total Federal Program 47.074				16,943,447	1,515,714
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,746,820	238,368
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	537,184	237,683
47.075		Social, Behavioral, and Economic Sciences	UW-River Falls	3,942	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	55,614	0
Total Federal Program 47.075				3,343,560	476,051
47.076		Education and Human Resources	UW-Madison	12,487,693	1,948,871
47.076		Education and Human Resources	UW-Milwaukee	1,833,732	290,014
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	60,923	0
47.076		Education and Human Resources	UW-Eau Claire	56,883	0
47.076		Education and Human Resources	UW-La Crosse	225,583	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	12,940	0
47.076		Education and Human Resources	UW-Oshkosh	109,436	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	14,400	0
47.076		Education and Human Resources (from UW-Parkside)	UW-Oshkosh	11,889	0
47.076		Education and Human Resources	UW-Parkside	268,670	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	1,364	0
47.076		Education and Human Resources	UW Colleges	44,390	0
Total Federal Program 47.076				15,127,903	2,238,885

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.078		Polar Programs	UW-Madison	14,271,457	1,115,168
47.078		Polar Programs	UW-Milwaukee	124,055	0
47.078		Polar Programs	UW-Oshkosh	142,011	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	30,976	0
Total Federal Program 47.078				14,568,499	1,115,168
47.079		International Science and Engineering (OISE)	UW-Madison	70,374	0
47.079		International Science and Engineering (OISE)	UW-Milwaukee	32,561	0
47.079		International Science and Engineering (OISE)	UW-Whitewater	13,739	0
Total Federal Program 47.079				116,674	0
47.080		Office of Cyberinfrastructure	UW-Madison	1,235,453	80,309
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	7,688,827	150,793
47.082		ARRA-Trans-NSF Recovery Act Research Support (from UW-Milwaukee)	UW-Madison	63,336	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Milwaukee	1,369,380	10,032
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Eau Claire	36,436	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-La Crosse	96,300	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Oshkosh	104,356	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	14,168	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-River Falls	1,795	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Stevens Point	165,400	0
Total Federal Program 47.082				9,539,998	160,825
N/A	47.CMMI-0824294; IOS-1050311	Intergovernmental Personnel Assignment Agreements	UW-Madison	178,120	0
N/A	47.AGR dtd 1/1/05	Nonlinear and Multilevel Longitudinal and Panel	UW-Madison	(12)	0
N/A	47.SES-0550705	Recruiting Respondents to the Survey Interview	UW-Madison	18,852	0
Subtotal Direct R&D Grants				110,211,332	9,645,350
R&D Subgrants:					
47.041		Engineering Grants (from Advanced Diamond Technologies, Inc.)	UW-Madison	23,236	0
47.041		Engineering Grants (from Iowa State University)	UW-Madison	147,218	0
47.041		Engineering Grants (from North Carolina State University)	UW-Madison	(2,212)	0
47.041		Engineering Grants (from University of Notre Dame)	UW-Madison	(3,484)	0
47.049	47.68D-1086210	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	182,629	0
47.049	47.2000770348	Mathematical and Physical Sciences (from Johns Hopkins University)	UW-Madison	60,974	0
47.049	47.RF01063209	Mathematical and Physical Sciences (from Ohio State University Research Foundation)	UW-Madison	6,772	0
47.049	47.Y561943	Mathematical and Physical Sciences (from University of Arizona)	UW-Madison	35,753	0
47.049	47.09000769-UWM	Mathematical and Physical Sciences (from University of California - Davis)	UW-Madison	134,020	0
47.049	47.1000 G GB083; HE150	Mathematical and Physical Sciences (from University of California - Los Angeles)	UW-Madison	1,577,250	0
47.049	47.41752-4	Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	173,273	0
47.049	47.Z353402	Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	13,570	0
47.049	47.3000584623	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	(27,747)	0
47.049		Mathematical and Physical Sciences (from University of Notre Dame)	UW-Madison	2,500	0
47.049	47.2009-2010-005; 2010-2011-0060	Mathematical and Physical Sciences (from University of Puerto Rico-Mayaguez)	UW-Madison	41,952	0
47.049	47.431149	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	92,522	0
47.049		Mathematical and Physical Sciences (from Purdue University)	UW-La Crosse	8,893	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	1,351	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.050	47.SA 9-02	Geosciences (from Consortium for Ocean Leadership)	UW-Madison	(9,304)	0
47.050	47.80-11	Geosciences (from Incorporated Research Institutions for Seismology)	UW-Madison	16,242	0
47.050	47.S09-73161	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	49,094	0
47.050	47.005772A00	Geosciences (from University of Massachusetts - Amherst)	UW-Madison	7,910	0
47.050	47.126657	Geosciences (from University of Southern California)	UW-Madison	2,545	0
47.050	47.11-041	Geosciences (from WestEd)	UW-Madison	3,963	0
47.070	47.CIF-146; CIF-A-146	Computer and Information Science Engineering (from Computing Research Association)	UW-Madison	133,903	0
47.070	47.30085-M	Computer and Information Science Engineering (from University of Chicago)	UW-Madison	4	0
47.070	47.09-005056 A 00	Computer and Information Science Engineering (from University of Massachusetts)	UW-Madison	18,303	0
47.074	47.1-373	Biological Sciences (from Arizona State University)	UW-Madison	12,399	0
47.074	47.55800-8947	Biological Sciences (from Cornell University)	UW-Madison	364,407	0
47.074	47.284	Biological Sciences (from Dartmouth College)	UW-Madison	274,057	0
47.074	47.JCVI-08-005; JCVI-09-002	Biological Sciences (from J. Craig Venter Institute)	UW-Madison	30,104	0
47.074	47.61-2641UW	Biological Sciences (from Michigan State University)	UW-Madison	82,903	0
47.074	47.2009-1301-01	Biological Sciences (from North Carolina State University)	UW-Madison	2,530	0
47.074	47.4185-UWM-NSF-5380	Biological Sciences (from Pennsylvania State University)	UW-Madison	116,263	0
47.074	47.Y502718; Y553519	Biological Sciences (from University of Arizona)	UW-Madison	18,366	0
47.074	47.00006867	Biological Sciences (from University of California - Berkeley)	UW-Madison	9,558	0
47.074	47.KK1160	Biological Sciences (from University of California - Santa Barbara)	UW-Madison	11,018	0
47.074	47.RR167-445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	146,587	0
47.074	47.RR272-210/4689618	Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	38,559	0
47.074	47.3000619035	Biological Sciences (from University of Michigan)	UW-Madison	6,250	0
47.074	47.NSF44303WISC	Biological Sciences (from University of Wyoming)	UW-Madison	21,607	0
47.074		Biological Sciences (from Washington State University)	UW-Stevens Point	50,353	0
47.075	47.06-637; 11-554	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	78,879	0
47.075	47.2008-0919-03	Social, Behavioral, and Economic Sciences (from North Carolina State University)	UW-Madison	31,684	0
47.075	47.4064-UWM-NSF-8816	Social, Behavioral, and Economic Sciences (from Pennsylvania State University)	UW-Madison	99,544	0
47.075	47.Y553770	Social, Behavioral, and Economic Sciences (from University of Arizona)	UW-Madison	12,416	0
47.075	47.KK1026; KK1142	Social, Behavioral, and Economic Sciences (from University of California - Santa Barbara)	UW-Madison	33,468	0
47.075	47.43343-A	Social, Behavioral, and Economic Sciences (from University of Chicago)	UW-Madison	40,124	0
47.076	47.REC-9803080	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	127,928	0
47.076		Education and Human Resources (from Kutztown University)	UW-Madison	27,425	0
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science, Boston)	UW-Madison	35,475	0
47.076	47.4101-37969	Education and Human Resources (from Purdue University)	UW-Madison	22,173	0
47.076	47.2011.5-0003	Education and Human Resources (from RMC Research Corporation)	UW-Madison	41,364	0
47.076	47.55542A P3502 7802 211	Education and Human Resources (from San Diego State University)	UW-Madison	162,326	0
47.076	47.2011-00006-01	Education and Human Resources (from University of Illinois Urbana-Champaign)	UW-Madison	18,260	0
47.076	47.4873	Education and Human Resources (from University of Massachusetts - Dartmouth)	UW-Madison	185,077	0
47.076	47.WU-HT-07-14	Education and Human Resources (from Washington University)	UW-Madison	(16,337)	0
47.076		Education and Human Resources (from Iowa State University)	UW-Milwaukee	23,577	0
47.078		Polar Programs (from Northern Illinois University)	UW-Milwaukee	7,621	0
47.078		Polar Programs (from University of Northern Illinois)	UW-Oshkosh	24,254	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.079	47.GEE1-9112-TB-10	International Science and Engineering (OISE) (from CRDF Global)	UW-Madison	163	0
47.079	47.740093-87A6	International Science and Engineering (OISE) (from University of New Mexico)	UW-Madison	4,463	0
47.079		International Science and Engineering (OISE) (from West Virginia University)	UW-Milwaukee	56,792	0
47.080	47.5-54958	Office of Cyberinfrastructure (from University of North Carolina)	UW-Madison	1,205	0
47.080	47.123877	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	195,778	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Milwaukee	1,809	0
47.082	47.1724; 1833F	ARRA-Trans-NSF Recovery Act Research Support (from BBN Technologies)	UW-Madison	252,015	0
47.082	47.G223-10-WR126	ARRA-Trans-NSF Recovery Act Research Support (from Montana State University)	UW-Madison	69,055	0
47.082	47.110660-GA62368	ARRA-Trans-NSF Recovery Act Research Support (from Northern Illinois University)	UW-Madison	67,041	0
47.082	47.S0182768	ARRA-Trans-NSF Recovery Act Research Support (from University of California - Santa Cruz)	UW-Madison	50,196	0
47.082	47.66569A	ARRA-Trans-NSF Recovery Act Research Support (from University of Miami)	UW-Madison	6,961	0
47.082	47.OR13425-001.04	ARRA-Trans-NSF Recovery Act Research Support (from University of Tennessee)	UW-Madison	5,100	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Massachusetts Institute of Technology)	UW-Milwaukee	5,697	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Oshkosh Nanotechnology, LLC)	UW-Oshkosh	2,028	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Minnesota)	UW-Oshkosh	33,737	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	14,062	0
N/A	47.AGR dtd 10/27/2010; AGR dtd 6/27/08	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	31,961	0
N/A	47.BIO325L-02	Community Genetics, Heritability and Evolution: Consequences of Extended Phenotypes (from Northern Arizona University)	UW-Madison	19,567	0
N/A	47.2005-06198-06	Cyber Infrastructure in Support of Research (from University of Illinois Urbana-Champaign)	UW-Madison	(148)	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	5,360	0
N/A	47.AGR dtd 7/1/10	Development of a Commercial 2D Infrared Spectrometer for Characterization of Chemical Systems (from Kapetyń-Murnane Laboratories)	UW-Madison	36,941	0
N/A	47.9500009439; 1833F-EAGER	Instrumentation and Measurement for Global Environment for Network Innovations (GENI) (from BBN Technologies)	UW-Madison	93,913	55,394
N/A	47.T314A57	Participation in Chikyu Shakedown Activities for Biotechnology (from Joint Oceanographic Institutions)	UW-Madison	18,573	0
N/A	47.DUE-1022793	Research Improvement in Minority Institutions (from Milwaukee School of Engineering)	UW-Madison	907	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	68,266	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	39,402	0
N/A	47.DMS-0636648	Center for Undergraduate Research in Mathematics (CURM) Minigrant (from Brigham Young University)	UW-La Crosse	5,249	0
				5,917,442	55,394
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				116,128,774	9,700,744

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.IPA's for Schmidt, Iman	Intergovernmental Personnel Assignment Agreements	UW-Madison	32,815	0
Subtotal Direct R&D Grants				32,815	0
R&D Subgrants:					
64.016		Veterans State Hospital Care (from Clement J. Zablocki Veterans Affairs Medical Center)	UW-Milwaukee	9,572	0
N/A	64.AGR dtd 3/24/08; IPA's for Xu, Bendlin, Ford, Pan, Ries, Hoe, Manwell, Wroblewski, Harding, Valentine, Osting, Guaofan	Intergovernmental Personnel Assignment Agreements (from VA, William S Middleton VAMC)	UW-Madison	272,210	0
Subtotal R&D Subgrants				281,782	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				314,597	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.039		National Clean Diesel Emissions Reduction Program	UW-Superior	717,760	700,064
66.469		Great Lakes Program	UW-Madison	137,835	0
66.469		Great Lakes Program	UW-Green Bay	67,152	0
66.469		Great Lakes Program	UW-Superior	124,448	2,754
Total Federal Program 66.469				329,435	2,754
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	665,618	145,190
66.509		Science to Achieve Results (STAR) Research Program	UW-Milwaukee	(875)	0
Total Federal Program 66.509				664,743	145,190
66.708		Pollution Prevention Grants Program	UW-Madison	14,371	0
N/A	66.K087569; 113405514	Greater Research Opportunities (GRO) Research Program (from UW-Milwaukee)	UW-Madison	83,735	0
N/A	66.10-09	Preventing Pollution in Wisconsin 2009 (from UW-Extension)	UW-Madison	6,231	0
N/A	66.GR-83335501-0; GR-83335701	Greater Research Opportunities (GRO) Research Program	UW-Milwaukee	120,589	0
Subtotal Direct R&D Grants				1,936,864	848,008
R&D Subgrants:					
66.469		Great Lakes Program (from Nature Conservancy)	UW-Madison	37,913	0
66.469		Great Lakes Program (from Great Lakes Observing System)	UW-Milwaukee	17,867	0
66.469		Great Lakes Program (from Michigan State University)	UW-Milwaukee	10,238	0
66.469		Great Lakes Program (from National Park Service)	UW-Milwaukee	98,483	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	14,093	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	32,258	0
66.469		Great Lakes Program (from Northeast Midwest Institute)	UW-Superior	820,943	0
66.469		Great Lakes Program (from University of Minnesota-Duluth)	UW-Superior	9,329	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	15,537	0
66.509		Science To Achieve Results (STAR) Research Program (from Georgia Institute of Technology)	UW-Madison	(9)	0
66.509		Science To Achieve Results (STAR) Research Program (from University of California - Davis)	UW-Madison	33,406	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Southern California)	UW-Madison	43,572	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Washington)	UW-Madison	394,825	0
66.814		Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements (from University of Illinois - Chicago)	UW-Milwaukee	51,307	0
N/A	66.04-326	Midwest Technology Assistance Center for Small Public Water Systems (from University of Illinois - Chicago)	UW-Madison	(7,296)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	66.LADCO2007-2009	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Lake Michigan Air Directors Consortium)	UW-Madison	(1,103)	0
N/A	66.2008-04	Sustainable Management Solutions for the Cucumber Beetle-Bacterial Wilt Pathosystem in Wisconsin (from American Farmland Trust)	UW-Madison	19,499	0
				Subtotal R&D Subgrants	0
				1,590,862	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				3,527,726	848,008
U.S. NUCLEAR REGULATORY COMMISSION:					
77.006		U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	UW-Madison	127,410	0
N/A	77.NRC-38-09-896	Focused Curriculum on Materials for Nuclear Systems	UW-Madison	16,988	0
N/A	77.NRC-04-09-136	Fuel Coolant Interactions and Other Beyond Design Basis	UW-Madison	70,041	0
N/A	77.NRC-38-09-944	Graduate Fellowship Program in Nuclear Engineering	UW-Madison	82,719	0
N/A	77.NRC-04-10-173	Research in Support of Very-High Temperature Reactor (VHTR) Safety Performance	UW-Madison	64,716	0
N/A	77.NRC-04-07-120	Research on the Advanced Very-High Temperature Reactor (VHTR)	UW-Madison	55,970	0
				Subtotal R&D Subgrants	0
				417,844	0
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Madison	54,775,204	14,209,311
81.049		ARRA-Office of Science Financial Assistance Program	UW-Madison	2,661,362	190,636
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	1,359,925	68,955
Total Federal Program 81.049				58,796,491	14,468,902
81.086		ARRA-Conservation Research and Development	UW-Madison	75,925	0
81.087		Renewable Energy Research and Development	UW-Madison	169,134	0
81.087		Renewable Energy Research and Development	UW-Milwaukee	297,858	18,791
81.087		ARRA-Renewable Energy Research and Development	UW-Milwaukee	295,961	47,564
Total Federal Program 81.087				762,953	66,355
81.112		Stewardship Science Grant Program	UW-Madison	161,213	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	1,160,682	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	609,543	0
N/A	81.DE-FG02-88ER13968	Molecular Dissection Arabidopsis 26S Proteasome	UW-Madison	(33,131)	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,857,182	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	177,005	75,536
N/A	81.RD	ARRA-R&D from Brookhaven National Laboratory	UW-Madison	888,246	0
N/A	81.RD	R&D from Bonneville Power Authority	UW-Madison	9,156	0
N/A	81.RD	R&D from DOE, Chicago Operations Office	UW-Madison	(84,558)	0
N/A	81.RD	R&D from Federal Regulatory Commission	UW-Madison	47,760	0
N/A	81.RD	R&D from Idaho National Laboratory	UW-Madison	42,372	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	2,386,868	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	453,889	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	25,577	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	190,163	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	7,896	0
N/A	81.RD	ARRA-R&D from Pacific Northwest National Laboratory	UW-Madison	1,173,209	762,153
N/A	81.RD	R&D from Princeton Plasma Physics Laboratory	UW-Madison	41,320	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	1,315,314	0
N/A	81.DE-FC52-06NA27325	Regional-Scale Differential Time Methods: Development and Application to the Siberia Data Set	UW-Madison	1	0
N/A	81.DE-FG07-07ID14776	University Nuclear Science and Reactor Support	UW-Madison	35,061	0
N/A	81.120883	Molecular Theory-Model Project	UW-Parkside	22,177	0
				Subtotal Direct R&D Grants	0
				70,122,314	15,372,946

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
81.036	81.6400008	Inventions and Innovations (from UT-Battelle, LLC)	UW-Madison	82,203	0
81.049		Office of Science Financial Assistance Program (from Florida State University)	UW-Madison	4,359	0
81.049	81.10409-0233; BL-434325	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	64,621	0
81.049	81.5710001896	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	56,617	0
81.049	81.MTU 050516Z19	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	41,537	0
81.049	81.MPC 35UU-01	Office of Science Financial Assistance Program (from Northern Arizona University)	UW-Madison	91,597	0
81.049	81.PROJ0000170	Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	12,663	0
81.049	81.21269	Office of Science Financial Assistance Program (from University of Delaware)	UW-Madison	155,143	0
81.049	81.RR272-182/4688378	Office of Science Financial Assistance Program (from University of Georgia)	UW-Madison	(197)	0
81.049	81.R-10-0031	Office of Science Financial Assistance Program (from University of Houston)	UW-Madison	138,164	0
81.049	81.30013464	Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	162,189	0
81.049	81.25-0521.01	Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	53,789	0
81.049	81.234151X	Office of Science Financial Assistance Program (from University of Oregon)	UW-Madison	1,746	0
81.049	81.00068382	Office of Science Financial Assistance Program (from UT-Battelle, LLC)	UW-Madison	(3)	0
81.049		Office of Science Financial Assistance Program (from Carnegie Mellon University)	UW-Milwaukee	123,227	0
81.049		Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Milwaukee	13,900	0
81.079	81.3TB162; 3TC162; 3TK162	Regional Biomass Energy Program (from South Dakota State University)	UW-Madison	130,541	0
81.086		Conservation Research and Development (from Milwaukee Area Technical College)	UW-Milwaukee	21,809	0
81.087	81.ORPC -F-005	Renewable Energy Research and Development (from Ocean Renewable Power Company)	UW-Madison	18,965	0
81.087	81.3TH160	Renewable Energy Research and Development (from South Dakota State University)	UW-Madison	77,243	0
81.087	81.SUB110173	Renewable Energy Research and Development (from Wichita State University)	UW-Madison	8,229	0
81.087		Renewable Energy Research and Development (from Consortium for Research on Renewable Industrial Materials)	UW-Green Bay	21,029	0
81.087		Renewable Energy Research and Development (from Marquette University)	UW-Stevens Point	73,360	0
81.121	81.3000826276	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	22,445	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Platteville	566	0
81.123		National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program (from Michigan Technological University)	UW-Stout	7,351	0
81.214		Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis (from Iowa State University)	UW-Platteville	27,864	0
N/A	81.00088978	Ab Initio Enhanced Calphad Modeling, Actinide Rich (from Battelle Energy Alliance)	UW-Madison	114,513	0
N/A	81.00089090	Advanced Mesh-Enabled Monte Carlo Capability for Multi-Physics Reactor Analysis (from Battelle Energy Alliance)	UW-Madison	179,408	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	7,137	0
N/A	81.4500025411	Analysis of Locked Mode Control at DIII-D (from General Atomics)	UW-Madison	23,934	0
N/A	81.AC81982O	Application of Advanced Genomic Profiling Technologies to Determine the Plant's Molecular Response to Lithium (from Savannah River Nuclear Solutions)	UW-Madison	17,249	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.20111	Arm Projects for Dr. David Turner at University of Wisconsin - Madison (from Battelle Memorial Institute)	UW-Madison	12,789	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	98,112	0
N/A	81.79504	Biogeochemical Redox Transformation of Fe at Redox Interfaces (from Battelle Memorial Institute)	UW-Madison	160,004	0
N/A	81.00091644	Center for Materials Science of Nuclear Fuel (from Battelle Energy Alliance)	UW-Madison	186,745	0
N/A	81.00096165	Ceramics Post-Irradiation Examination Advanced Test Reactor (from Battelle Energy Alliance)	UW-Madison	33,870	0
N/A	81.00087195	Characterization / Testing Vanadium - Lined Cladding Tubes (from Battelle Energy Alliance)	UW-Madison	(41)	0
N/A	81.C10-00171	Computational Fluid Dynamics (CFD) Model Development and Validation for High Temperature (from Texas Agricultural and Mechanical University)	UW-Madison	45,573	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (CRESP) Winter 09-10 (from Vanderbilt University)	UW-Madison	443,467	59,067
N/A	81.00102081	Corrosion in Supercritical Carbon Dioxide (from Battelle Energy Alliance)	UW-Madison	176,812	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	158,143	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	24,115	0
N/A	81.4140088 5-23730	Draco Radiation Hydrodynamics Computer Code Development (from University of Rochester)	UW-Madison	125,308	0
N/A	81.00087467	Examination of Materials - Pilot Project (from Battelle Energy Alliance)	UW-Madison	371,298	0
N/A	81.133120	Experimental Investigation of Particulate Matter (from Battelle Memorial Institute)	UW-Madison	33,843	0
N/A	81.00089635	Experimental Studies of Next Generation Nuclear Power (NGNP) Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	208,645	90,822
N/A	81.239291-3668	Freeze-Casting as a Novel Manufacturing Process for Fast Reactor Fuels (from Drexel University)	UW-Madison	26,394	0
N/A	81.139260	Genome-Enabled Studies of Photosynthetic Microorganisms for Bioenergy Applications (from Battelle Memorial Institute)	UW-Madison	49,805	0
N/A	81.00102864	Heat Transfer Salts for Nuclear Reactor Systems - Chemistry Control, Corrosion Mitigation, and Modeling (from Battelle Energy Alliance)	UW-Madison	185,984	22,012
N/A	81.40002642	High Speed Motors for Advanced Hybrid Electric Vehicles (from General Electric Company)	UW-Madison	8,902	0
N/A	81.MTU 050516Z24	Impacts of Historical and Future Changes in Climate (from Michigan Technological University)	UW-Madison	71,232	0
N/A	81.0009092	Improved Light Water Reactor (LWR) Cladding Performance by Electro-Phoretic Deposition (EPD) Surface Model (from Battelle Energy Alliance)	UW-Madison	123,972	0
N/A	81.444-17-01A	ARRA-Integrated 2.5 Temperature Programmed Desorption Biomass Fast Pyrolysis Biorefinery (from Iowa State University)	UW-Madison	82,031	0
N/A	81.00074713	Ion Beam Analysis (from Battelle Energy Alliance)	UW-Madison	81,931	0
N/A	81.00105072	Irradiation Creep of Graphite (from Battelle Energy Alliance)	UW-Madison	38,839	0
N/A	81.00088234	Liquid Salt Heat Exchanger Technology for Very-High Temperature Reactor (VHTR) - Based Applications (from Battelle Energy Alliance)	UW-Madison	165,316	0
N/A	81.AGR dtd 2/20/07	Management and Pavement Analysis (from Bloom Consultants, LLC)	UW-Madison	93,872	86,169
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	2,270	0
N/A	81.00088881	Mitigating Fuel Cladding Chemical Interactions (FCCI) (from Battelle Energy Alliance)	UW-Madison	173,390	0
N/A	81.0008935	Modeling Fission Product Sorption in Graphite Structures (from Battelle Energy Alliance)	UW-Madison	103,083	0
N/A	81.00102364	Modeling Solute Thermokinetics in LiCl-KCl Molten Salt for Nuclear Waste Separation (from Battelle Energy Alliance)	UW-Madison	42,095	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.A8741	Nanostructured Stainless Steels (from Texas Agricultural and Mechanical University)	UW-Madison	24,785	0
N/A	81.00085333	Neutronic/Thermal Analysis of Advanced Test Reactor (ATR) Experiments (from Battelle Energy Alliance)	UW-Madison	2,180	0
N/A	81.00102267	Pulsed Magnetic Welding for Advanced Core and Cladding Steels (from Battelle Energy Alliance)	UW-Madison	34,072	2,468
N/A	81.09-212	Sensitivity Analysis-Proxy Limits and Market Power Monitoring (from Arizona State University)	UW-Madison	30,909	0
N/A	81.00102092	Study of Interfacial Interactions Using Thin Film Surface Modification (from Battelle Energy Alliance)	UW-Madison	146,880	8,336
N/A	81.4000049451/4000052266/4000082679; 4000086941; 4000088977; 4000090363; 4000102821	Structural Materials Research (from UT-Battelle, LLC)	UW-Madison	751,123	0
N/A	81.00088775	Supercritical CO2 Systems (from Battelle Energy Alliance)	UW-Madison	81,846	0
N/A	81.DE-SC0003340	Supplemental State Energy Conservation (from Strategic Polymer Sciences)	UW-Madison	3,358	0
N/A	81.00088757	Thermal Prop LiCl-KCl Molten Salt for Nuclear Waste (from Battelle Energy Alliance)	UW-Madison	145,012	0
N/A	81.4228-UWM-BINL-0975	Understanding the Irradiation Behavior of Zirconium Carbide (from Pennsylvania State University)	UW-Madison	84,745	0
Subtotal R&D Subgrants				6,385,907	268,874
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				76,508,221	15,641,820
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	1,238,837	0
84.017		International Research and Studies	UW-Madison	627,639	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	8,128	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	20,805	0
Total Federal Program 84.116				28,933	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	2,209,758	860,185
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	89,664	2,761
Total Federal Program 84.133				2,299,422	862,946
84.220		Centers for International Business Education	UW-Madison	398,646	0
84.305		Education Research, Development and Dissemination	UW-Madison	2,426,476	357,050
84.305		Education Research, Development and Dissemination	UW-Milwaukee	54,091	0
Total Federal Program 84.305				2,480,567	357,050
84.324		Research in Special Education	UW-Madison	309,146	0
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	53	0
84.324		Research in Special Education	UW-Milwaukee	(14,361)	0
84.324		Research in Special Education (from UW-Madison)	UW-Milwaukee	(2,030)	0
Total Federal Program 84.324				292,808	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	454,720	0
84.335		Child Care Access Means Parents in School	UW-Madison	110,880	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	168,980	162,790
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	198,275	0
N/A	84.T195N070163	Bilingual Education-Professional Development	UW-Madison	265,349	2,188
N/A	84.R305A080507	Scaffolding Students' Use of Multiple Representations for Science Learning	UW-Madison	496,720	196,347
Subtotal Direct R&D Grants				9,061,776	1,581,321

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
84.015	84.641522	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 Washington)	UW-Madison	99	0
84.133	84.2008-04963-02-00	National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)	UW-Madison	53,010	0
84.133		National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	25,868	0
84.133		National Institute on Disability and Rehabilitation Research (from Rehabilitation Institute Research Corp)	UW-Milwaukee	21,969	0
84.229		Language Resource Centers (from University of Chicago)	UW-Madison	15,349	0
84.305		Education Research, Development and Dissemination (from WestEd)	UW-Madison	49,810	0
84.324		Research in Special Education (from Northeastern University)	UW-Madison	16,701	0
84.324		Research in Special Education (from University of Kansas)	UW-Madison	70,497	0
84.324		Research in Special Education (from Vanderbilt University)	UW-Madison	78,850	0
84.324		Research in Special Education (from University of Florida)	UW-Milwaukee	14,800	0
84.368	84.S368A090029	Grants for Enhancement Assessment Instruments (from Virginia Department of Education)	UW-Madison	726,961	549,486
N/A	84.AGR dtd 10/1/2007	Accountability and Performance in Secondary Education (from Council of the Great City Schools)	UW-Madison	(8)	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from WESTAT)	UW-Madison	462,390	0
N/A	84.ED-IES-R-0003	Effects of Interactive Animations on Student Learning in High School Biology (from Agile Mind)	UW-Madison	121,418	0
N/A	84.6374-7-68	Evidence Reviews for Work (from Mathematical Policy Research, Inc.)	UW-Madison	135,707	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	137	0
N/A	84.AGR dtd 6/13/2011	ARRA-Integrated Evaluation of American Recovery Act Funding, Implementation and Outcomes (from Westat)	UW-Madison	45,591	0
N/A	84.21372-S1	Native Hawaiian and Alaska Native Culture and Arts Development (from Vanderbilt University)	UW-Madison	64,299	0
N/A	84.AGR dtd 1/6/2011	ARRA-State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act (from Boys & Girls Clubs of Greater Milwaukee)	UW-Madison	119,110	0
N/A	84.8854-S-005	ARRA-Technical Assistance for Teacher Incentive Grants (from Westat)	UW-Madison	454,403	0
N/A	84.18606	What Makes Schools Work Study (from Vanderbilt University)	UW-Madison	25,223	0
N/A	84.AGR dtd 02/01/10	Healthcare Educational Attainment for Livelihood (H.E.A.L.) (from Gateway Technical College)	UW-Parkside	24,130	0
Subtotal R&D Subgrants				2,526,314	549,486
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				11,588,090	2,130,807
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	162,296	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				162,296	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.061		Innovations in Applied Public Health Research	UW-Madison	4,369	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	626,039	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	157,244	0
Total Federal Program 93.110				783,283	0
93.113		Environmental Health	UW-Madison	3,488,555	0
93.113		Environmental Health	UW-Milwaukee	2,063,398	875,037
Total Federal Program 93.113				5,551,953	875,037

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.121		Oral Diseases and Disorders Research	UW-Madison	265,738	0
93.134		Grants to Increase Organ Donations	UW-Madison	223,004	119,279
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	381,343	41,279
93.172		Human Genome Research	UW-Madison	2,252,196	75,716
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	9,274,463	463,465
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	315,249	0
Total Federal Program 93.173				9,589,712	463,465
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,607,063	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,415,382	0
93.233		National Center on Sleep Disorders Research	UW-Madison	1,586,887	0
93.239		Policy Research and Evaluation Grants	UW-Madison	1,117,012	0
93.242		Mental Health Research Grants	UW-Madison	10,084,208	690,398
93.242		Mental Health Research Grants	UW-Milwaukee	1,308,139	110,052
Total Federal Program 93.242				11,392,347	800,450
93.249		Public Health Training Centers Grant Program	UW-Madison	139,357	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	90,437	0
93.262		Occupational Safety and Health Program	UW-Eau Claire	41,702	9,837
Total Federal Program 93.262				132,139	9,837
93.273		Alcohol Research Programs	UW-Madison	3,142,478	296,221
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	1,732,800	355,852
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	777,134	0
Total Federal Program 93.279				2,509,934	355,852
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	259,729	0
93.281		Mental Health Research Career/Scientist Development Awards	UW-Milwaukee	80,709	0
Total Federal Program 93.281				340,438	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	51,612	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	721,489	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,515,720	129,702
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	44,228	0
Total Federal Program 93.286				2,559,948	129,702
93.307		Minority Health and Health Disparities Research	UW-Madison	1,136,504	94,204
93.307		Minority Health and Health Disparities Research (from UW- Madison)	UW-Milwaukee	132,749	0
Total Federal Program 93.307				1,269,253	94,204
93.310		Trans-NIH Research Support	UW-Madison	895,832	0
93.358		Advanced Nursing Education Traineeships	UW-Madison	40,348	0
93.361		Nursing Research	UW-Madison	765,016	0
93.361		Nursing Research	UW-Milwaukee	746,453	90,174
Total Federal Program 93.361				1,511,469	90,174
93.389		National Center for Research Resources	UW-Madison	25,257,822	1,745,065
93.389		National Center for Research Resources	UW-Milwaukee	507,332	0
93.389		National Center for Research Resources	UW-Oshkosh	174,861	0
Total Federal Program 93.389				25,940,015	1,745,065

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.393		Cancer Cause and Prevention Research	UW-Madison	7,463,625	88,383
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,023,467	495,035
93.394		Cancer Detection and Diagnosis Research	UW-Milwaukee	179,785	0
		Total Federal Program 93.394		3,203,252	495,035
93.395		Cancer Treatment Research	UW-Madison	6,583,967	66,316
93.395		Cancer Treatment Research	UW-Milwaukee	239,904	0
		Total Federal Program 93.395		6,823,871	66,316
93.396		Cancer Biology Research	UW-Madison	2,919,284	637,586
93.396		Cancer Biology Research	UW-Whitewater	19,946	0
		Total Federal Program 93.396		2,939,230	637,586
93.397		Cancer Centers Support Grants	UW-Madison	5,031,375	27,980
93.398		Cancer Research Manpower	UW-Madison	1,373,349	0
93.399		Cancer Control	UW-Madison	5,690,156	877,856
93.403		ARRA-Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	UW-Madison	205,319	0
93.448	93.U18 FD003494	Food Safety and Security Monitoring Project	UW-Madison	38,969	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	34,440,822	2,806,080
93.701		ARRA-Trans-NIH Recovery Act Research Support (from UW- Extension)	UW-Madison	11,419	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Milwaukee	818,765	155,804
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Eau Claire	108,508	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Stout	236,699	0
		Total Federal Program 93.701		35,616,213	2,961,884
93.708		ARRA-Head Start	UW-Oshkosh	315,313	0
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from UW-Stout)	UW-Madison	268,737	0
93.837		Cardiovascular Diseases Research	UW-Madison	12,508,045	960,986
93.837		Cardiovascular Diseases Research	UW-Milwaukee	248,431	31,631
		Total Federal Program 93.837		12,756,476	992,617
93.838		Lung Diseases Research	UW-Madison	9,322,862	853,833
93.838		Lung Diseases Research	UW-Milwaukee	19,673	0
		Total Federal Program 93.838		9,342,535	853,833
93.839		Blood Diseases and Resources Research	UW-Madison	1,070,518	21,364
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,810,327	178,080
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Milwaukee	770	0
		Total Federal Program 93.846		3,811,097	178,080
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	10,353,800	142,771
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	10,687,395	972,401
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from UW-Madison)	UW-Milwaukee	5,000	0
		Total Federal Program 93.853		10,692,395	972,401
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	19,897,040	1,203,845
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	286,032	711
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	86,164	0
93.855		Allergy, Immunology and Transplantation Research	UW-Oshkosh	27,044	0
		Total Federal Program 93.855		20,296,280	1,204,556
93.856		Microbiology and Infectious Diseases Research	UW-Madison	(9,495)	0
93.859		Biomedical Research and Research Training	UW-Madison	26,403,306	789,102
93.859		Biomedical Research and Research Training	UW-Milwaukee	622,493	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.859		Biomedical Research and Research Training	UW-Eau Claire	35,824	0
93.859		Biomedical Research and Research Training	UW-La Crosse	4,740	0
		Total Federal Program 93.859		27,066,363	789,102
93.865		Child Health and Human Development Extramural Research	UW-Madison	9,594,661	726,161
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	264,266	74,523
93.865		Child Health and Human Development Extramural Research (from UW-Madison)	UW-Milwaukee	3,013	0
93.865		Child Health and Human Development Extramural Research	UW-Stevens Point	52,146	0
		Total Federal Program 93.865		9,914,086	800,684
93.866		Aging Research	UW-Madison	20,322,597	1,628,221
93.866		Aging Research	UW-Milwaukee	140,773	0
		Total Federal Program 93.866		20,463,370	1,628,221
93.867		Vision Research	UW-Madison	7,750,074	423,082
93.879		Medical Library Assistance	UW-Madison	1,303,244	75,432
93.879		Medical Library Assistance	UW-Milwaukee	407,673	22,991
		Total Federal Program 93.879		1,710,917	98,423
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	36,419	0
93.989		International Research and Research Training	UW-Madison	559,980	132,630
93.999		Test for Suppression Effects of Advanced Energy	UW-Madison	107,466	0
N/A	93.5 R01 GM075830-03	Academic Research Enhancement Award	UW-Madison	(7,840)	0
N/A	93.K01AA018410; K24 AA015390	Alcohol Research Career Development Awards for Scientists and Clinicians	UW-Madison	147,948	0
N/A	93.P01 CA022443; R01 CA098428; R01 CA133027	Cancer Construction	UW-Madison	2,683,703	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	57,398	0
N/A	93.HHSN263200800 026C	Development and Maintenance of an Aged Non-Human Primate Tissue Bank	UW-Madison	70,548	0
N/A	93.HHSN266200400 088C	Development of the Immune Monitoring Reagents and Major Histocompatibility Complex (MHC) Typing Technologies for Non-Human Primates	UW-Madison	1,663,027	1,033,222
N/A	93.5 R01 DK030031-20; R01 DK074184; R01 DK 042835; T32 DK007665	Digestive Diseases and Nutrition Research	UW-Madison	429,525	0
N/A	93.HHSN261200700 4 47P; HHSN261201000333 P	Evaluation of Gene Expression in the Succeed Study	UW-Madison	28,887	0
N/A	93.HHS-N-260-2006-00003-C	Fundus Photograph Reading Center	UW-Madison	592,453	0
N/A	93.N01-AI-25496, HHSN272200900052 C	Inner-City Asthma Consortium: Immunologic Approaches to Reduce Asthma	UW-Madison	11,832,398	9,646,616
N/A	93.1 P50 DK065303-01; 5 K01 DK069488-03; 5 R01 DK055700-08, 066349-05, 044295-12REVISED; K08 DK067981; R01 DK072749, 067120, 068634, 073217, 075700; R21 DK077076, 077297, 077354; R90 DK071515	Kidney Diseases, Urology and Hematology Research	UW-Madison	476,301	29,597
N/A	93.HHSN263200800 025C	Management of the Primate Aging Database	UW-Madison	95,867	0
N/A	93.HHSN275200503 396C	National Children's Study	UW-Madison	3,172,045	1,333,544
N/A	93.T32 GM007507	Neurosciences Training Program	UW-Madison	(10)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.HHSN272201100	Non-human Primate Major Histocompatibility Complex Gene Discovery and Typing Technology Development	UW-Madison	166,287	0
N/A	93.N01-CN-35153-6	Phase I and Phase 2 Clinical Trials of Cancer Chemo	UW-Madison	768,219	143,350
N/A	93.HHSN268201000	Production Assistance for Cellular Therapies (PACT Application)	UW-Madison	1,639,301	38,911
N/A	93.R01 HL080412	Viral Induced Asthma Exacerbations	UW-Madison	(8,930)	0
N/A	93.AGR Dtd 7/15/08	Academic Research Enhancement Award	UW-La Crosse	31,748	0
		Subtotal Direct R&D Grants		304,155,166	30,714,325
R&D Subgrants:					
93.110		Maternal and Child Health Federal Consolidated Programs (from Brandeis University)	UW-Madison	5,775	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Massachusetts)	UW-Madison	17,227	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Texas Health Science Center)	UW-Madison	16,333	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Children's Hospital of Wisconsin)	UW-Milwaukee	31,569	0
93.113		Environmental Health (from Baylor College of Medicine)	UW-Madison	4,923	0
93.113		Environmental Health (from University of California - San Diego)	UW-Madison	367,381	0
93.113		Environmental Health (from University of Cincinnati)	UW-Madison	1	0
93.113		Environmental Health (from University of South Alabama)	UW-Madison	46,956	0
93.113		Environmental Health (from University of Washington)	UW-Madison	96,848	0
93.121	93.F5628-04	Oral Diseases and Disorders Research (from New York University)	UW-Madison	1,219	0
93.143		NIEHS Superfund Hazardous Substances-Basic Research and Education (from Oregon State University)	UW-Madison	8,995	0
93.172	93.11276-6500-27615; 27622	Human Genome Research (from Marshfield Clinic Research Foundation)	UW-Madison	(7,162)	0
93.172		Human Genome Research (from Medical College of Wisconsin)	UW-Madison	1,326,069	0
93.173	93.09-0281	Research Related to Deafness and Communication Disorders (from Brigham Young University)	UW-Madison	18,056	0
93.173		Research Related to Deafness and Communication Disorders (from Medical College of Wisconsin)	UW-Madison	34,833	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from Ohio State University Research Foundation)	UW-Madison	640	0
93.173		Research Related to Deafness and Communication Disorders (from Spectrocon International, Inc.)	UW-Madison	130	0
93.173	93.1000542167	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	160,017	0
93.173		Research Related to Deafness and Communication Disorders (from University of Pittsburgh)	UW-Madison	51,271	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Case Western Reserve University)	UW-Madison	22,996	0
93.213		Research and Training in Complementary and Alternative Medicine (from University of Utah)	UW-Madison	334	0
93.213		Research and Training in Complementary and Alternative Medicine (from Medical College of Wisconsin)	UW-Milwaukee	3,067	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Minneapolis Medical Research Foundation)	UW-Madison	16,129	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Society of Hospital Medicine)	UW-Madison	5,648	0
93.233		National Center on Sleep Disorders Research (from University of Chicago)	UW-Madison	28,491	0
93.239		Policy Research and Evaluation Grants (from University of Washington)	UW-Madison	14,949	0
93.242	93.SA378-0824-6157	Mental Health Research Grants (from Illinois Institute of Technology)	UW-Madison	32,050	0
93.242	93.Acct 51-2017-5032-2	Mental Health Research Grants (from Neuropsychiatric Research Institute)	UW-Madison	1,840	0
93.242	93.3999	Mental Health Research Grants (from University of Chicago)	UW-Madison	3,907	0
93.242	93.A000285205	Mental Health Research Grants (from University of Minnesota)	UW-Madison	22,309	0
93.242		Mental Health Research Grants (from University of North Carolina - Chapel Hill)	UW-Madison	21,902	0
93.242	93.10002325-02	Mental Health Research Grants (from University of Utah)	UW-Madison	116,050	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	(384)	0
93.242		Mental Health Research Grants (from Physiogenix)	UW-Milwaukee	11,225	0
93.242		Mental Health Research Grants (from Tourette Syndrome Association)	UW-Milwaukee	1	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	4,435	0
93.262		Occupational Safety and Health Program (from Virginia Polytechnic Institute)	UW-Madison	42,955	0
93.262		Occupational Safety and Health Program (from University of California - San Francisco)	UW-Milwaukee	28,560	0
93.262		Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Milwaukee	20,025	0
93.262		Occupational Safety and Health Program (from University of Pittsburgh)	UW-Milwaukee	68,340	0
93.262		Occupational Safety and Health Program (from University of Utah)	UW-Milwaukee	130,283	0
93.273		Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	57,811	0
93.273		Alcohol Research Programs (from Johns Hopkins University)	UW-Milwaukee	(8,429)	0
93.273		Alcohol Research Programs (from Milwaukee County, Wisconsin)	UW-Milwaukee	66,201	0
93.273		Alcohol Research Programs (from United States Drug Testing Lab)	UW-Milwaukee	498,931	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	25,455	0
93.279		Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	169,469	0
93.279		Drug Abuse and Addiction Research Programs (from University of Missouri-Columbia)	UW-Madison	21,075	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	345,615	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	100,267	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Milwaukee Area Health Education Center)	UW-Madison	5,023	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	41,533	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Health Research, Inc.)	UW-Madison	78,890	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rensselaer Polytechnic Institute)	UW-Madison	69,002	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	277,180	0
93.307		Minority Health and Health Disparities Research (from University of the Virgin Islands)	UW-Milwaukee	63,708	0
93.361	93.148952	Nursing Research (from Duke University)	UW-Madison	86	0
93.361	93.107015	Nursing Research (from Loyola University Chicago)	UW-Madison	(709)	0
93.361	93.5-30417	Nursing Research (from University of North Carolina - Chapel Hill)	UW-Madison	17,284	0
93.361	93.115045-1	Nursing Research (from University of Pittsburgh)	UW-Madison	1,455	0
93.361		Nursing Research (from University of Missouri)	UW-Eau Claire	43,359	0
93.389		National Center for Research Resources (from University of Medicine & Dentistry of New Jersey)	UW-Madison	(539)	0
93.389		National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	215,594	0
93.389		National Center for Research Resources (from University of California-Los Angeles)	UW-Milwaukee	51,896	0
93.389		National Center for Research Resources (from University of California-San Diego)	UW-Milwaukee	38,826	0
93.393		Cancer Cause and Prevention Research (from Duke University)	UW-Madison	22,538	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	48,356	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	69,625	0
93.393		Cancer Cause and Prevention Research (from Mayo Clinic)	UW-Madison	83,138	0
93.393		Cancer Cause and Prevention Research (from Ohio State University Research Foundation)	UW-Madison	190,951	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	61,083	0
93.393		Cancer Cause and Prevention Research (from University of Louisville)	UW-Madison	15,582	0
93.393		Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	423,845	0
93.394		Cancer Detection and Diagnosis Research (from Medical University of California - Los Angeles)	UW-Madison	(6,492)	0
93.394		Cancer Detection and Diagnosis Research (from Medical University of Illinois Urbana-Champaign)	UW-Madison	321,667	0
93.394		Cancer Detection and Diagnosis Research (from Medical University of South Carolina)	UW-Madison	39,961	0
93.395		Cancer Treatment Research (from Boston Medical Center)	UW-Madison	20,528	0
93.395		Cancer Treatment Research (from Duke University)	UW-Madison	2,771	0
93.395		Cancer Treatment Research (from Frontier Science and Technology Research)	UW-Madison	7,836	0
93.395		Cancer Treatment Research (from Gynecologic Oncology Group)	UW-Madison	198,797	77,262
93.395		Cancer Treatment Research (from Medical College of Wisconsin)	UW-Madison	48,066	0
93.395		Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	38,389	0
93.395		Cancer Treatment Research (from Tufts-New England Medical Center)	UW-Madison	(12,496)	0
93.395		Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	121,161	0
93.395		Cancer Treatment Research (from University of Maryland - Baltimore County)	UW-Madison	71,173	0
93.395		Cancer Treatment Research (from University of Massachusetts)	UW-Madison	144,551	0
93.396		Cancer Biology Research (from University of Rochester)	UW-Madison	28,180	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	42,678	0
93.399		Cancer Control (from Mayo Clinic)	UW-Madison	3,337	0
93.399		Cancer Control (from Mayo Foundation)	UW-Madison	(2,903)	0
93.399		Cancer Control (from National Surgical Adjuvant Breast and Bowel Project)	UW-Madison	21,041	0
93.399		Cancer Control (from Rapid City Regional Hospital)	UW-Madison	48,977	0
93.414		ARRA-State Primary Care Offices (from Johns Hopkins University)	UW-Madison	59	0
93.701	93.09-0020	ARRA-Trans-NIH Recovery Act Research Support (from Children's Mercy Hospitals and Clinics)	UW-Madison	4,684	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Frontier Science and Technology Research)	UW-Madison	3,304	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Georgia Health Sciences University)	UW-Madison	22,670	0
93.701	93.IUPUI48229	ARRA-Trans-NIH Recovery Act Research Support (from Indiana University Purdue University)	UW-Madison	10,798	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from John Wayne Cancer Institute)	UW-Madison	158	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Medical College of Wisconsin)	UW-Madison	14,195	0
93.701	93.0256-6451-4609	ARRA-Trans-NIH Recovery Act Research Support (from Mount Sinai School of Medicine)	UW-Madison	87,085	0
93.701	93.19378	ARRA-Trans-NIH Recovery Act Research Support (from National Childhood Cancer Foundation)	UW-Madison	42,745	0
93.701	93.5-21445	ARRA-Trans-NIH Recovery Act Research Support (from Scripps Research Institute)	UW-Madison	33,778	0
93.701	93.2R01EY013610-04A1	ARRA-Trans-NIH Recovery Act Research Support (from Texas Tech University)	UW-Madison	28,294	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Triple Ring Technologies)	UW-Madison	23,054	0
93.701	93.Y553625	ARRA-Trans-NIH Recovery Act Research Support (from University of Arizona)	UW-Madison	105,189	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.701	93.09-002537-01	ARRA-Trans-NIH Recovery Act Research Support (from University of California - Davis)	UW-Madison	1,594,326	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California - San Diego)	UW-Madison	58,862	0
93.701	93.2009-06752.01	ARRA-Trans-NIH Recovery Act Research Support (from University of Illinois Urbana-Champaign)	UW-Madison	156,267	0
93.701	93.5-30751	ARRA-Trans-NIH Recovery Act Research Support (from University of North Carolina)	UW-Madison	86,568	0
93.701	93.0002547	ARRA-Trans-NIH Recovery Act Research Support (from University of Pittsburgh)	UW-Madison	335,953	0
94.701	93.10-003	ARRA-Trans-NIH Recovery Act Research Support (from University of Texas Medical Branch)	UW-Madison	216,102	0
95.701	93.PD300523-SC101136	ARRA-Trans-NIH Recovery Act Research Support (from Virginia Commonwealth University)	UW-Madison	43,442	0
96.701	93.WFUH	ARRA-Trans-NIH Recovery Act Research Support (from Wake Forest University)	UW-Madison	68,097	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Wayne State University)	UW-Madison	16,146	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Harvard Medical School)	UW-Milwaukee	68,767	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Marquette University)	UW-Milwaukee	79,075	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Medical College of Wisconsin)	UW-Milwaukee	58,863	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California - Los Angeles)	UW-Milwaukee	136,853	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Maryland)	UW-Milwaukee	30,196	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Hektoen Institute)	UW-Madison	17,571	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Stanford University)	UW-Madison	90,372	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from University of Oklahoma Health Sciences)	UW-Madison	44,063	0
93.727		ARRA-Health Information Technology - Beacon Communities (from Geisinger Health Systems)	UW-Madison	167,719	0
93.728		ARRA-Strategic Health IT Advanced Research Projects (SHARP) (from Harvard University)	UW-Madison	50,814	0
93.822	93.10108195	Health Careers Opportunity Program (from Baylor College of Medicine)	UW-Madison	207	0
93.822		Health Careers Opportunity Program (from University of Texas Health Sciences)	UW-Madison	30,997	0
93.837		Cardiovascular Diseases Research (from Burnham Institute)	UW-Madison	31,150	0
93.837		Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	12,221	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	79,106	0
93.837		Cardiovascular Diseases Research (from Tristan Technologies)	UW-Madison	(8)	0
93.837		Cardiovascular Diseases Research (from University of California)	UW-Madison	125,046	0
93.837		Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	41,756	0
93.837		Cardiovascular Diseases Research (from University of Rochester)	UW-Madison	98,067	0
93.837		Cardiovascular Diseases Research (from University of Toledo)	UW-Madison	206	0
93.837		Cardiovascular Diseases Research (from University of Washington)	UW-Madison	85,216	0
93.837		Cardiovascular Diseases Research (from Vanderbilt University)	UW-Madison	25,381	0
93.838	93.101062; 105886	Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	128,069	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	11,112	0
93.838		Lung Diseases Research (from Stanford University)	UW-Madison	4,824	0
93.838	93.WU-08-233	Lung Diseases Research (from Washington University)	UW-Madison	(11,960)	0
93.839		Blood Diseases and Resources Research (from Blood Center of Wisconsin)	UW-Madison	55,957	0
93.839		Blood Diseases and Resources Research (from Duke University)	UW-Madison	451	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.839		Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	15,741	0
93.839		Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	16,866	0
93.839		Blood Diseases and Resources Research (from New England and Research Institutes)	UW-Madison	3,007	0
93.839		Blood Diseases and Resources Research (from Syslogic)	UW-Madison	210,343	0
93.839		Blood Diseases and Resources Research (from University of Colorado at Denver Health)	UW-Madison	168,288	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Toledo)	UW-Madison	3,295	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	110,176	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Emory University)	UW-Madison	15,280	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	198,593	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University Chicago)	UW-Madison	117,638	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Mayo Clinic)	UW-Madison	48,644	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Proportional Technologies, Inc.)	UW-Madison	617	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California - San Diego)	UW-Madison	33,186	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University)	UW-Madison	39,179	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wayne State University)	UW-Madison	9,153	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Cedars-Sinai Medical Center)	UW-Madison	103,712	0
93.853	93.41589-A	Extramural Research Programs in the Neurosciences and Neurological Disorders (from City University of New York)	UW-Madison	57,326	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Columbia University)	UW-Madison	624	0
93.853	93.RX 4265-063-UOW-M; RX 4265-072-UOW-M	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Georgetown University)	UW-Madison	100,349	0
93.853	93.208282	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	6,273	0
93.853	93.5R01 NS033576-15	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	29,813	0
93.853	93.18406370-3222-B	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	125,433	0
93.853	93.265889	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Alabama - Birmingham)	UW-Madison	20,715	0
93.853	93.4168	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of North Carolina - Chapel Hill)	UW-Madison	2,796	0
93.853	93.10015259-01-0000142086	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Utah)	UW-Madison	15,430	0
93.853	93.WU-02-118	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	(42)	0
93.853	93.A07593 (M-10-10575); A07223 (M06A00402)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	11,335	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	263,826	0
93.855	93.3031468	Allergy, Immunology and Transplantation Research (from Center for HIV/AIDS Vaccine Immunology)	UW-Madison	328,737	0
93.855	93.5-36551	Allergy, Immunology and Transplantation Research (from Columbia University)	UW-Madison	(7,626)	0
93.855	93.IN-4685530	Allergy, Immunology and Transplantation Research (from Indiana University Purdue University)	UW-Madison	491,578	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.855	93.PO 2000483328, R0IAI067371	Allergy, Immunology and Transplantation Research (from Johns Hopkins University)	UW-Madison	5,659	0
93.855	93.11441 6500 44110	Allergy, Immunology and Transplantation Research (from Marshfield Clinic)	UW-Madison	(31)	0
93.855	93.0255-1212/13-4609	Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	135,982	0
93.855	93.06-0400	Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	14,896	0
93.855	93.60014083	Allergy, Immunology and Transplantation Research (from Northwestern University)	UW-Madison	8,526	0
93.855	93.AVGT10096	Allergy, Immunology and Transplantation Research (from Oregon Health and Science University)	UW-Madison	427,409	0
93.855	93.U19 AI070202	Allergy, Immunology and Transplantation Research (from Rhode Island Hospital)	UW-Madison	12,890	0
93.855	93.sub under R44 AI088991	Allergy, Immunology and Transplantation Research (from Scarab Genomics, Inc.)	UW-Madison	74,190	0
93.855	93.5-22942/76; U01AI074564	Allergy, Immunology and Transplantation Research (from Scripps Research Institute)	UW-Madison	53,533	0
93.855		Allergy, Immunology and Transplantation Research (from TFX Biosciences)	UW-Madison	45,555	0
93.855	93.000259202-002	Allergy, Immunology and Transplantation Research (from University of Alabama - Birmingham)	UW-Madison	11,801	0
93.855	93.2009-2161	Allergy, Immunology and Transplantation Research (from University of California - Irvine)	UW-Madison	102,172	0
93.855	93.26020/5-30866	Allergy, Immunology and Transplantation Research (from University of Chicago)	UW-Madison	574,812	0
93.855		Allergy, Immunology and Transplantation Research (from University of Colorado - Denver)	UW-Madison	9,549	0
93.855		Allergy, Immunology and Transplantation Research (from University of Minnesota)	UW-Madison	19,793	0
93.855	93.548694; 550995	Allergy, Immunology and Transplantation Research (from University of Pennsylvania)	UW-Madison	42,513	0
93.855		Allergy, Immunology and Transplantation Research (from University of Pittsburgh)	UW-Madison	1,818	0
93.856	93.HHSN266200700 010C	Microbiology and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	288,285	0
93.856	93.39778-530969	Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	(397)	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	114,728	0
93.859	93.RA042-G1	Biomedical Research and Research Training (from Georgia Institute of Technology)	UW-Madison	61,875	0
93.859	93.236753, T0707130039; 229104, T0704190024	Biomedical Research and Research Training (from University of Alabama - Birmingham)	UW-Madison	42,119	0
93.859	93.1440GKB872	Biomedical Research and Research Training (from University of California - Los Angeles)	UW-Madison	28,200	0
93.859	93.3826SC; 4983SC	Biomedical Research and Research Training (from University of California - San Francisco)	UW-Madison	28,711	0
93.859	93.2005-06342-010A4546	Biomedical Research and Research Training (from University of Illinois Urbana-Champaign)	UW-Madison	(3,152)	0
93.859	93.FY2009-061	Biomedical Research and Research Training (from University of Kansas)	UW-Madison	353,811	0
93.859	93.10013981	Biomedical Research and Research Training (from University of Utah)	UW-Madison	165,253	0
93.859	93.WSU09051	Biomedical Research and Research Training (from Wayne State University)	UW-Madison	26,047	0
93.859		Biomedical Research and Research Training (from Yale University)	UW-Madison	13,939	0
93.865	93.RES503609	Child Health and Human Development Extramural Research (from Case Western Reserve University)	UW-Madison	31,056	0
93.865	93.107823	Child Health and Human Development Extramural Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	64,980	0
93.865	93.R21 HD060309	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	768	0
93.865	93.60014003	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	126,682	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.865	93.09-059	Child Health and Human Development Extramural Research (from University of Alabama)	UW-Madison	159,905	0
93.865	93.43205-B	Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	36,721	0
93.865	93.30008286	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	171,375	0
93.865	93.5-51101	Child Health and Human Development Extramural Research (from University of North Carolina - Chapel Hill)	UW-Madison	217,407	0
93.865	93.104536-G0028487	Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	16,976	0
93.865		Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	145,512	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Milwaukee	26,446	0
93.866	93.5022746	Aging Research (from Harvard University)	UW-Madison	61,497	0
93.866	93.1558 G MA405	Aging Research (from University of California - Los Angeles)	UW-Madison	43,404	0
93.866	93.65595	Aging Research (from University of Washington)	UW-Madison	36,670	0
93.866		Aging Research (from Harvard Medical School)	UW-Milwaukee	52,441	0
93.866		Aging Research (from Johns Hopkins University)	UW-Milwaukee	51,062	0
93.867		Vision Research (from JAEB Center for Health Research)	UW-Madison	26,925	0
93.867		Vision Research (from University of California - Davis)	UW-Madison	8,541	0
93.867		Vision Research (from University of North Carolina)	UW-Madison	79,943	0
93.867	93.CATT	Vision Research (from University of Pennsylvania)	UW-Madison	95,828	0
93.867	93.H48175; H44261	Vision Research (from University of Southern California)	UW-Madison	297,401	0
93.969	93.AGR dtd 11-8-07	Geriatric Education Centers (from Marquette University)	UW-Madison	78,863	0
N/A	93.AGR dtd 1/30/08	A Microfluidic System for High-Throughput Virus Culture (from Bellbrook Labs, LLC)	UW-Madison	40,893	0
N/A	93.4514	ARRA-A Phase 3, Multi-Center, Randomized, Double-Blind, Placebo-Controlled Study to Assess Efficacy, Immunogenicity and Safety of a Conjugate Vaccine (NicVAX) as an Aid to Smoking Cessation (from NABI Biopharmaceuticals)	UW-Madison	225,787	0
N/A	93.576677	A Systems Biology Approach to Infectious Disease (from University of Washington)	UW-Madison	783,163	0
N/A	93.BMT CTN 0702	A Trial of Single Autologous Transplant with or without Consolidation Therapy versus Tandem Autologous Transplant with Lenalidomide Maintenance for Patients with Multiple Myeloma (from National Marrow Donor Program)	UW-Madison	3,098	0
N/A	93.ACRIN 6688	ACRIN 6688 Phase II Trial of Fluorothymidine (FLT) in Invasive Breast Cancer (from American College of Radiology Imaging Network (ACRIN))	UW-Madison	44	0
N/A	93.N01-HC-95178	Action to Control Cardiovascular Risk in Diabetes (ACCORD) Eye Study (from Wake Forest University)	UW-Madison	4,651	0
N/A	93.9920110048	ARRA-Advancing Clinical Decision Support (from Rand Corporation)	UW-Madison	7,725	0
N/A	93.127-01-ADNI-024	Alzheimer's Disease Neuroimaging Initiative (from University of California - San Diego)	UW-Madison	51,474	0
N/A	93.Z017601	Ambassadors for Change Program (from University of Maryland)	UW-Madison	66,744	0
N/A	93.SITE CODE 126	American Oncology of Surgeons Oncology Group (from Duke University)	UW-Madison	11,280	0
N/A	93.0000065407	Applications of Advanced Network Infrastructure in Health & Disaster Management (from Children's Hospital of Boston)	UW-Madison	(4,557)	0
N/A	93.CA81403:NANT CONSORTIUM	Biology and Therapy of High Risk Neuroblastoma (from Children's Hospital Los Angeles)	UW-Madison	7,780	0
N/A	93.AGR dtd 1/1/11	Biomarker Validation Study (from Westat, Inc.)	UW-Madison	64,251	0
N/A	93.AGR dtd 6/20/06; 402	Blood and Marrow Transplant Clinical Trials Network (BMTCTN) 0402: A Phase III Randomized, Multicenter Trial (from National Marrow Donor)	UW-Madison	30,091	0
N/A	93.19876; 021141	Children's Oncology Group (COG) Immunotherapy (from National Childhood Cancer Foundation)	UW-Madison	33,456	0
N/A	93.17822; 17659; 17729; 17740; 020726	Children's Oncology Group (COG) Immunotherapy Reference & Resource (from National Childhood Cancer Foundation)	UW-Madison	3,635	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospital)	UW-Madison	45	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.10ST1084	ARRA-Clinical Trials: Facilitating Access to Early Phase Drug Development Trials for the National Cancer Institute's (NCI) Community Cancer Center Program (NCCCP), Pilot Sites through Collaborations with the Cancer Therapy Evaluation Program (CTEP), and Early Drug Development Program (EDDP) (from Science Applications International Corp.)	UW-Madison	85,276	0
N/A	93.CASG 209	Clinical Trials for Antiviral Therapies (from University of Alabama - Birmingham)	UW-Madison	160	0
N/A	93.AGR dtd 11/2/06	Collaborative Islet Transplant Registry (CITR) (from Emmes Corporation)	UW-Madison	1,016	0
N/A	93.2202636A	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin)	UW-Madison	(4)	0
N/A	93.SITE 43	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research, Inc.)	UW-Madison	100,569	0
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	65	0
N/A	93.RMPHEC-GME 08-003	Enhancing Public Health (from Association of American Medical Colleges)	UW-Madison	4,040	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	108,714	0
N/A	93.5-35036	Episense Audiometry Reading Center (from University of North Carolina - Chapel Hill)	UW-Madison	197,268	0
N/A	93.AGR dtd 5/9/11	ARRA-Evaluation Farm to School Component of Wood County ARRA Project (from Wood County Health Department)	UW-Madison	5,734	0
N/A	93.AGR dtd 3/2011	Expanding Small Molecule Functional Metagenomics Through Shuttle Bacterial Artificial Chromosome (BAC) Expression in Aspergillus Nidulans (from Lucigen)	UW-Madison	41,605	0
N/A	93.639202	Genome Dynamics: Evolution, Organization and Function (from Jackson Laboratory)	UW-Madison	34,291	0
N/A	93.115-9742-05	Health Outcomes of Bariatric Surgery in Individuals (from Kaiser (Henry J) Family Foundation)	UW-Madison	18,073	0
N/A	93.AGR dtd 8/20/08; 6/1/09; 9/30/09	Honoring Our Families (HOF) 9/30/07 - 9/29/08 (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	110,670	0
N/A	93.0258-3573-4609	Identification of Mutator Mutations (from Mount Sinai School of Medicine)	UW-Madison	239,719	0
N/A	93.AGR dtd 1/12/07	Improving American Indian Cancer Surveillance and Data Reporting (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	(208)	0
N/A	93.5-23039	Investigations Targeting Symptomatic Relief to Botulinum Neurotoxin A Intoxication (from Scripps Research Institute)	UW-Madison	75,638	0
N/A	93.19806-056289-100	Kidney Diseases, Urology and Hematology Research (from Children's Hospital of Pittsburgh)	UW-Madison	(1)	0
N/A	93.5R01DK065830-04	Kidney Diseases, Urology and Hematology Research (from Mayo Clinic)	UW-Madison	24,000	0
N/A	93.1R01DK076829-01A1; R01DK076829	Kidney Diseases, Urology and Hematology Research (from Mayo Foundation)	UW-Madison	77	0
N/A	93.AGR dtd 9/28/04	Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York (SUNY))	UW-Madison	776	0
N/A	93.AGR dtd 10/23/07; 1/28/03	Kidney Diseases, Urology and Hematology Research (from Rhode Island Hospital)	UW-Madison	(68,107)	0
N/A	93.AGR dtd 8/2/10	Kids Seek Cure for Kids (from Children's Hospital of Los Angeles)	UW-Madison	810	0
N/A	93.NHLBI-RR08-18	Lab Animal Models of Human Disease Initiative (from Turner Consulting Group)	UW-Madison	16,376	0
N/A	93.5-75505	Large Scale Antibody And T-Cell Epitope Discovery Program (from Scripps Research Institute)	UW-Madison	(2,999)	0
N/A	93.AGR dtd 5/1/11	Midwest Progenitor Cell Consortium (from Morgridge Institute for Research)	UW-Madison	56,192	0
N/A	93.AGR dtd 6/4/09	Milwaukee County Behavioral Health Division Quality Improvement Capacity Model (from Milwaukee County Department of Health & Human Services)	UW-Madison	(21)	0
N/A	93.AGR dtd 9/30/09	Mobile Fetal Magnetocardiography (from Shared Medical Technology)	UW-Madison	120,244	0
N/A	93.HHS-N-260-2005-00007-C; AREDS2	Multi-Center Randomized Prospective Clinical Trial to Study Effects of Preservative-Free Triamcinolone Acetonide as Adjunct to Photodynamic Therapy in Patients with Age-Related Macular Degeneration (from Emmes Corporation)	UW-Madison	143,950	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (MESA II) (from University of Washington)	UW-Madison	333,374	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	(3,850)	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.5-21467; 24198; U01AI074564, 5-24339	Novel Chemical Immunological Approaches to Influenza Therapy (from Scripps Research Institute)	UW-Madison	922,407	0
N/A	93.574354	Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center)	UW-Madison	(783)	0
N/A	93.AGR dtd 4/16/2010	Older Adult Fall Prevention Program (from Greater Wisconsin Agency on Aging Resources)	UW-Madison	8,748	0
N/A	93.AGR dtd 9/2/10	Peonies FY 2011 (from Metastar)	UW-Madison	139,669	0
N/A	93.MCR-0021-P2C	Phase II Consortium: Early Therapeutics Development (from Mayo Clinic)	UW-Madison	101,293	0
N/A	93.208000	Physical Reference Maps for Vector Genome Assembly (from University of Notre Dame)	UW-Madison	212,401	0
N/A	93.AGR dtd 8/31/07	Preclinical Development (from Inviragen, LLC)	UW-Madison	(1,915)	0
N/A	93.1028-304; 1028-305; 1028-399, HHSS283200700071	Primary Care Integration (from Synergy Enterprises)	UW-Madison	99,126	0
N/A	93.WSU08047	Primary Vesicoureteral Reflux in Children (from Wayne State University)	UW-Madison	2,072	0
N/A	93.0801	Radiation Therapy Oncology Group (from Radiation Therapy Oncology Group)	UW-Madison	19,866	0
N/A	93.3449	Randomized, Multi-Center, Double-Blind, Placebo-Controlled Trial of the Effects of Erythropoietin on Infarct Size and Left Ventricular Remodeling in Survivors of Acute Myocardial Infarctions (from Duke Clinical Research Institute)	UW-Madison	1,040	0
N/A	93.400388	Regional Actions of General Anesthetics in Inhibitory Hippocampal Networks (from McLean Hospital Corporation)	UW-Madison	155,128	0
N/A	93.Site 0011 RING STUDY	Resolving Infection in Neutropenia with Granulocytes (RING) Protocol Rider to Transfusion Medicine/Hemostasis (TMH) Network (from New England Research Institute)	UW-Madison	4,647	0
N/A	93.222675	Support for Quality Indicators II (from Battelle Memorial Institute)	UW-Madison	22,155	0
N/A	93.5 P01 NS057778; 0000717159	Stem Cell Therapy and Growth Factor Therapy for Amyotrophic Lateral Sclerosis (ALS) (from Cedars-Sinai Medical Center)	UW-Madison	491,005	0
N/A	93.109998	STICH: Surgical Treatment for Ischemic Heart Failure (from Duke University)	UW-Madison	782	0
N/A	93.AGR dtd 11/30/09	Strategic Prevention Framework State Incentive (from Indianhead Community Action Agency)	UW-Madison	303,217	0
N/A	93.5-21452; 24268	Structure Driven Analysis of Ebola Virus Receptor (from Scripps Research Institute)	UW-Madison	293,275	0
N/A	93. AGR dtd 9/20/2010	Structure-Stabilized G-Protein Coupled Receptors (GPCRs) for Functional Analysis and Crystallography (from Lucigen)	UW-Madison	6,357	0
N/A	93.AGR dtd 8/20/01	Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama)	UW-Madison	(40,650)	0
N/A	93.5-24292	The Role of Antibody-Dependent Cell-Mediated Cytotoxicity (ADCC) in Antibody Protection Against Mucosal HIV Challenge (from Scripps Research Institute)	UW-Madison	125,093	0
N/A	93.1R01CA143204-01	The Role of Glutaminase 2, A Novel P53 Target Gene of Liver Cancer (from University of Medicine & Dentistry of New Jersey)	UW-Madison	5,367	0
N/A	93.10297	The Scleroderma: Cyclophosphamide or Transplantation (SCOT) Trial (from Duke University)	UW-Madison	4,300	0
N/A	93.0000297529	Targeted Genomic Analysis of Coagulation Pathways in Acute Lung Injury (from University of California - San Francisco)	UW-Madison	4,292	0
N/A	93.CH# 110980/110979	Transfusion Medicine/Hemostasis (TMH) Network Master Site Agreement (from New England Research Institute)	UW-Madison	17,431	0
N/A	93.1696	Treatment of Preserved Cardiac Function Heart Failure with an Aldosterone Antagonist (from New England Research Institute)	UW-Madison	28,198	0
N/A	93.AGR dtd 3/28/07	WAHSA/Wisconsin Health Care Association (WHCA) Quality Improvement Project (from Wisconsin Association of Homes and Services for the Aging (WAHSA))	UW-Madison	89,269	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.680477	Women's Health Initiative (WHI) Genome Education Program (from Fred Hutchinson Cancer Research Center)	UW-Madison	5,736	0
N/A	93.208141-039	A Double-Blind, Randomized, Controlled Phase III Study (from St. Louis University)	UW-La Crosse	1,302	0
				24,463,716	77,262
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				328,618,882	30,791,587
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.005		Learn and Serve America-Higher Education (from UW-Extension)	UW-Parkside	4,391	0
94.005		Learn and Serve America-Higher Education (from UW-Madison)	UW-Superior	6,475	0
94.005		Learn and Serve America-Higher Education (from UW-Extension)	UW-Superior	3,689	0
Total Federal Program 94.005				14,555	0
R&D Subgrants:					
N/A	94.01-106390	Measuring and Explaining Civic Inequality Using Current Population Survey (CPS) Data (from Harvard University)	UW-Madison	19,458	0
				19,458	0
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				34,013	0
SOCIAL SECURITY ADMINISTRATION					
96.007		Social Security-Research and Demonstration	UW-Madison	1,685,815	401,906
Subtotal Direct R&D Grants				1,685,815	401,906
R&D Subgrants:					
96.007		Social Security-Research and Demonstration (from University of Michigan)	UW-Madison	34,290	0
				34,290	0
Subtotal R&D Subgrants					
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				1,720,105	401,906
U.S. DEPARTMENT OF HOMELAND SECURITY:					
R&D Subgrants:					
97.039		Hazard Mitigation Grant (from Wisconsin Emergency Management)	UW-Madison	77,273	36,141
97.061		Centers for Homeland Security (from University of Maryland)	UW-Madison	46,142	0
97.061		Centers for Homeland Security (from University of Minnesota)	UW-Madison	162,928	0
97.061		Centers for Homeland Security (from University of Southern California)	UW-Madison	67,131	0
N/A	97.149702	Risk Related Technical Support for Adaptive Adversary Modeling (from University of Southern California)	UW-Madison	78,742	0
				78,742	0
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				432,216	36,141
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	3,079,618	2,797,720
98.012		USAID Development Partnerships for University Cooperation and Development	UW-Madison	82,961	47,794
N/A	98.386-A-00-08-00097-00	Partnership for Innovation and Knowledge in Agriculture	UW-Madison	237,738	0
				237,738	0
Subtotal Direct R&D Grants				3,400,317	2,845,514
R&D Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from Texas Agricultural and Mechanical University)	UW-Madison	74,866	0
N/A	98.TA-MOU-05-C25-037	Develop Tomato Breeding Lines with Resistance to Ralstonia Solanacearum and Begomviruses for Guatemala and Central America (from Hebrew University of Jerusalem)	UW-Madison	(11)	0
N/A	98.TA-MOU-03-M22-036	Development and Improvement of Local Seed Potato Production in the Middle East (from U.S. Embassy Tel Aviv)	UW-Madison	180,342	172,154

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	98.EPP-A-00-06-0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	166,070	0
N/A	98.09-002945-34	Semillas de Esperanza (from University of California - Davis)	UW-Madison	13,035	0
N/A	98.09-002945-08	Sustainable Production in Central America (from University of California - Davis)	UW-Madison	119,217	55,010
				<u>553,519</u>	<u>227,164</u>
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>3,953,836</u>	<u>3,072,678</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				<u>\$ 619,084,567</u>	<u>\$ 71,156,339</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 2,101,914	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,849,173	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	752,950	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	460,213	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	449,280	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	418,284	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	463,724	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	329,146	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	326,747	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens	631,475	0
			Point		
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	497,690	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	181,641	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	548,515	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	471,667	0
		Total Federal Program 84.007		9,482,419	0
84.032		Federal Family Education Loans	UW-Milwaukee	4,937,133	0
84.033		Federal Work-Study Program	UW-Madison	2,522,725	0
84.033		Federal Work-Study Program	UW-Milwaukee	1,170,156	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,163,762	0
84.033		Federal Work-Study Program	UW-Green Bay	263,873	0
84.033		Federal Work-Study Program	UW-La Crosse	425,076	0
84.033		Federal Work-Study Program	UW-Oshkosh	510,866	0
84.033		Federal Work-Study Program	UW-Parkside	115,498	0
84.033		Federal Work-Study Program	UW-Platteville	484,203	0
84.033		Federal Work-Study Program	UW-River Falls	437,892	0
84.033		Federal Work-Study Program	UW-Stevens	1,075,014	0
			Point		
84.033		Federal Work-Study Program	UW-Stout	689,854	0
84.033		Federal Work-Study Program	UW-Superior	217,298	0
84.033		Federal Work-Study Program	UW-Whitewater	501,365	0
84.033		Federal Work-Study Program	UW Colleges	394,426	0
		Total Federal Program 84.033		9,972,008	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Madison	65,574,905	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Milwaukee	17,049,249	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Eau Claire	15,981,785	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Green Bay	4,313,066	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-La Crosse	6,011,845	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Oshkosh	6,600,025	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Parkside	2,682,415	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Platteville	6,970,125	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-River Falls	6,017,922	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stevens	16,308,906	0
			Point		
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stout	12,127,720	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Superior	1,722,970	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Whitewater	10,106,464	0
		Total Federal Program 84.038		171,467,397	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
84.063		Federal Pell Grant Program	UW-Madison	19,986,618	0
84.063		Federal Pell Grant Program	UW-Milwaukee	34,890,078	0
84.063		Federal Pell Grant Program	UW-Eau Claire	11,163,046	0
84.063		Federal Pell Grant Program	UW-Green Bay	8,664,844	0
84.063		Federal Pell Grant Program	UW-La Crosse	8,094,571	0
84.063		Federal Pell Grant Program	UW-Oshkosh	13,694,707	0
84.063		Federal Pell Grant Program	UW-Parkside	9,026,865	0
84.063		Federal Pell Grant Program	UW-Platteville	9,426,095	0
84.063		Federal Pell Grant Program	UW-River Falls	8,166,012	0
84.063		Federal Pell Grant Program	UW-Stevens Point	12,399,559	0
84.063		Federal Pell Grant Program	UW-Stout	10,125,135	0
84.063		Federal Pell Grant Program	UW-Superior	5,036,596	0
84.063		Federal Pell Grant Program	UW-Whitewater	11,947,329	0
84.063		Federal Pell Grant Program	UW Colleges	18,739,329	0
Total Federal Program 84.063				181,360,784	0
84.268		Federal Direct Student Loans (Note 17)	UW-Madison	184,673,659	0
84.268		Federal Direct Student Loans (Note 17)	UW-Milwaukee	162,787,126	0
84.268		Federal Direct Student Loans (Note 17)	UW-Eau Claire	42,523,058	0
84.268		Federal Direct Student Loans (Note 17)	UW-Green Bay	27,221,868	0
84.268		Federal Direct Student Loans (Note 17)	UW-La Crosse	46,010,204	0
84.268		Federal Direct Student Loans (Note 17)	UW-Oshkosh	55,992,325	0
84.268		Federal Direct Student Loans (Note 17)	UW-Parkside	22,484,530	0
84.268		Federal Direct Student Loans (Note 17)	UW-Platteville	34,266,690	0
84.268		Federal Direct Student Loans (Note 17)	UW-River Falls	32,070,997	0
84.268		Federal Direct Student Loans (Note 17)	UW-Stevens Point	41,657,270	0
84.268		Federal Direct Student Loans (Note 17)	UW-Stout	44,803,147	0
84.268		Federal Direct Student Loans (Note 17)	UW-Superior	14,757,246	0
84.268		Federal Direct Student Loans (Note 17)	UW-Whitewater	59,882,444	0
84.268		Federal Direct Student Loans (Note 17)	UW Colleges	30,869,751	0
Total Federal Program 84.268				800,000,315	0
84.375		Academic Competitiveness Grants	UW-Madison	1,044,997	0
84.375		Academic Competitiveness Grants	UW-Milwaukee	1,000,725	0
84.375		Academic Competitiveness Grants	UW-Eau Claire	594,025	0
84.375		Academic Competitiveness Grants	UW-Green Bay	306,709	0
84.375		Academic Competitiveness Grants	UW-La Crosse	525,749	0
84.375		Academic Competitiveness Grants	UW-Oshkosh	563,645	0
84.375		Academic Competitiveness Grants	UW-Parkside	164,018	0
84.375		Academic Competitiveness Grants	UW-Platteville	494,248	0
84.375		Academic Competitiveness Grants	UW-River Falls	355,157	0
84.375		Academic Competitiveness Grants	UW-Stevens Point	549,312	0
84.375		Academic Competitiveness Grants	UW-Stout	429,738	0
84.375		Academic Competitiveness Grants	UW-Superior	130,424	0
84.375		Academic Competitiveness Grants	UW-Whitewater	666,158	0
84.375		Academic Competitiveness Grants	UW Colleges	906,393	0
Total Federal Program 84.375				7,731,298	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Madison	1,167,799	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Milwaukee	505,725	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Eau Claire	297,231	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Green Bay	252,785	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-La Crosse	430,504	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Oshkosh	318,000	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Parkside	102,785	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Platteville	458,161	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-River Falls	520,980	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stevens Point	634,548	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stout	296,528	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Superior	58,871	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Whitewater	243,490	0
Total Federal Program 84.376				5,287,407	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	65,500	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	22,294	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Eau Claire	4,000	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	22,500	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	6,000	0
Total Federal Program 84.379				120,294	0
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Madison	24,060	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Milwaukee	358,304	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Eau Claire	188,476	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Green Bay	58,618	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-La Crosse	106,597	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Oshkosh	149,980	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Parkside	38,593	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Platteville	135,983	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-River Falls	89,973	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stevens Point	(57,296)	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stout	129,317	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Superior	69,743	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Whitewater	195,171	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW Colleges	7,610	0
Total Administrative Cost Allowance				1,495,129	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				1,191,854,184	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.264		Nurse Faculty Loan Program (NFLP) (Note 16)	UW-Madison	249,928	0
93.264		Nurse Faculty Loan Program (NFLP) (Note 16)	UW-Milwaukee	1,287,185	0
Total Federal Program 93.264				1,537,113	0
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 16)	UW-Madison	4,509,190	0
93.364		Nursing Student Loans (Note 16)	UW-Madison	1,599,087	0
93.364		Nursing Student Loans (Note 16)	UW-Milwaukee	1,538,921	0
93.364		Nursing Student Loans (Note 16)	UW-Oshkosh	2,630,818	0
Total Federal Program 93.364				5,768,826	0
93.407		ARRA-Scholarships for Disadvantaged Students	UW-Madison	51,707	0
93.407		ARRA-Scholarships for Disadvantaged Students	UW-Milwaukee	161,190	0
93.407		ARRA-Scholarships for Disadvantaged Students	UW-Eau Claire	5,947	0
Total Federal Program 93.407				218,844	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Madison	78,283	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Milwaukee	268,810	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	9,068	0
Total Federal Program 93.925				356,161	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				12,390,134	0
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				\$ 1,204,244,318	\$ 0
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 14,965,246,142	\$ 2,310,642,242

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, 2011. 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 (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 and, when available, by CFDA number.

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.

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 U.S. government and does not include expenditures recorded by the "subrecipient agency." For subgrants between UW campuses, however, the schedule includes expenditures reported by the UW campus that received the subgranted funds and does not include expenditures reported by the subgranting campus.

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the U.S. government or other subgrantor organizations.

C. State Agencies Included

The following state agencies were included in the scope of the federal compliance portion of the audit:

1. Department of Health Services (DHS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Children and Families (DCF)
7. Department of Administration (DOA)
8. Department of Natural Resources (DNR)
9. Department of Commerce (Commerce)—Commerce was abolished effective July 1, 2011. See Note 21 on page 286 for additional information.
10. Department of Military Affairs (DMA)
11. Department of Veterans Affairs (DVA)
12. Wisconsin Technical College System Board (WTCSB)
13. Department of Agriculture, Trade and Consumer Protection (DATCP)
14. Department of Justice (DOJ)
15. Department of Corrections (DOC)
16. Government Accountability Board (GAB)
17. Higher Educational Aids Board (HEAB)
18. Public Service Commission (PSC)
19. Board for People with Developmental Disabilities (BPDD)

- 20. Wisconsin Arts Board (Arts Board)—Arts Board became part of the Department of Tourism effective July 1, 2011.
- 21. Wisconsin Historical Society (WHS)
- 22. Child Abuse and Neglect Prevention Board (CANPB)
- 23. Office of the Commissioner of Insurance (OCI)
- 24. Department of Regulation and Licensing (DR&L)—DR&L was replaced by the Department of Safety and Professional Services effective July 1, 2011.
- 25. Board of Commissioners of Public Lands (Public Lands)
- 26. Educational Communications Board (ECB)
- 27. Board on Aging and Long-Term Care (BOALTC)

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, the University of Wisconsin Hospitals and Clinics Authority, and the Celebrate Children’s Foundation were not included in the scope of this single audit. Single audits were required for the Wisconsin Housing and Economic Development Authority, Wisconsin Court System, and University of Wisconsin Hospitals and Clinics Authority. These audits are performed separately by other auditors.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table that follows, in FY 2010-11 the State of Wisconsin administered federal financial assistance of \$14,965,246,142, consisting of \$13,597,627,835 in cash assistance, \$1,183,619,667 in noncash assistance, and \$183,998,640 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 one-half of the total number of type B programs assessed as being high-risk.

Federal Financial Assistance
FY 2010-11

CFDA Number	Name of Federal Program	Amount
Cash Assistance		\$13,597,627,835
Noncash Assistance:		
10.551	Supplemental Nutrition Assistance Program (SNAP) (Notes 5 and 20)	1,101,978,592
10.555/ 10.559/ 10.569/ 10.582	Food Commodities (Note 6)	32,732,729
39.003	Donation of Federal Surplus Personal Property (Note 12)	2,219,724
93.268	Immunization Grants	46,688,622
Total Noncash Assistance		1,183,619,667
Loan Balances as of June 30, 2011:		
20.205	Highway Planning and Construction (Note 11)	1,908,673
84.038	Federal Perkins Loan Program—Federal Capital Contributions (Note 16)	170,018,541
93.108	Health Education Assistance Loans (Note 17)	286,773
93.264	Nurse Faculty Loan Program (Note 16)	1,537,113
93.342	Health Professions Student Loans (Note 16)	4,493,773
93.364	Nursing Student Loans (Note 16)	5,753,767
Total Loan Balances		183,998,640
Total Federal Financial Assistance		\$14,965,246,142

The State of Wisconsin administered 31 major federal programs that were tested for compliance with federal requirements for FY 2010-11. The total federal assistance under these major federal programs, including noncash assistance and loan balances, constituted 91.0 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2010-11, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2010-11

CFDA Number	Federal Program	Federal Expenditures	State Recipient
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster	\$1,169,842,085	DHS/UW System
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	89,018,442	DHS
14.228/14.255	Community Development Block Grants (CDBG) State-Administered Small Cities Program Cluster	87,900,655	Commerce
16.738/16.803/ 16.804	Edward Byrne Memorial Justice Assistance Grant (JAG) Program Cluster	8,507,908	DOA/DOJ/UW System
17.225	Unemployment Insurance	2,598,866,523	DWD
17.258/17.259/ 17.260/17.277/ 17.278	Workforce Investment Act (WIA) Cluster	60,334,722	DWD/UW System
20.205/20.219/ 20.933/23.003	Highway Planning and Construction Cluster	948,723,164	DOT/DNR
20.513/20.516/ 20.521	Transit Services Programs Cluster	7,632,176	DOT
66.458	Capitalization Grants for Clean Water State Revolving Funds	55,330,780	DNR
66.468	Capitalization Grants for Drinking Water State Revolving Funds	22,319,193	DNR
81.041	State Energy Program	32,370,253	DOA
81.042	Weatherization Assistance for Low-Income Persons	71,648,749	DOA
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	6,118,471	DOA
84.010/84.389	Title I, Part A Cluster	270,355,609	DPI/UW System
84.027/84.173/ 84.391/84.392	Special Education Cluster (IDEA)	294,842,457	DPI /UW System
84.181/84.393	Early Intervention Services (IDEA) Cluster	10,463,133	DHS/UW System
84.318/84.386	Educational Technology State Grants Cluster	6,297,399	DPI
84.377/84.388	School Improvement Grants Cluster	9,891,253	DPI/UW System
84.410	Education Jobs Fund	66,618,373	DOA/DPI
93.558/93.714/ 93.716	Temporary Assistance for Needy Families (TANF) Cluster	356,442,373	DCF
93.563	Child Support Enforcement	68,586,273	DCF
93.568	Low-Income Home Energy Assistance	140,542,524	DOA
93.575/93.596/ 93.713	Child Care and Development Fund (CCDF) Cluster	97,354,579	DCF
93.658	Foster Care—Title IV-E	58,391,614	DCF/UW System
93.659	Adoption Assistance	53,520,280	DCF
93.720/93.775/ 93.776/93.777/ 93.778	Medicaid Cluster	5,037,760,946	DHS/DOJ/UW System
93.767	Children’s Health Insurance Program	108,938,716	DHS
93.959	Block Grants for Prevention and Treatment of Substance Abuse	27,571,596	DHS/UW System
96.001/96.006	Disability Insurance/SSI Cluster	35,203,520	DHS/DWD
Various	Research and Development Programs Cluster	619,084,567	UW System
Various	Student Financial Assistance Cluster	1,204,244,318	UW System
		\$13,624,722,651	

3. FEDERAL CATALOG NUMBERS

Federal catalog numbers are presented in the Schedule of Expenditures of Federal Awards when they were included in the grant agreements or could be determined based on a grant's source and purpose. For grants that did not clearly state a federal catalog number, the schedule includes the grant, or a total for several grants, with a catalog number of N/A for not available. An "other identifying number," when available, is required to be shown if the federal catalog number is not available.

4. AMOUNT PROVIDED TO SUBRECIPIENTS

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.

5. FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2011, there are actual or potential federal sanctions and disallowances for the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.551) and Adoption Assistance (CFDA #93.659) resulting from federal reviews.

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 2010-11, DHS made payments totaling \$685,885. As of June 30, 2011, the balance to be paid to USDA was \$2,064,477.

B. Adoption Assistance—Potential Federal Sanction

In November 2011, DCF was notified by the U.S. Department of Health and Human Services that a review of single audit finding WI-05-2 uncovered a potentially unresolved issue related to Adoption Assistance eligibility determinations completed before 2001. DCF is currently working with the U.S. Department of Health and Human Services to resolve this issue.

6. 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, 2011, are shown in the following table for each program distributing food commodities.

Food Commodity Assistance

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2011
10.555	National School Lunch Program	\$22,900,829	\$ 223,368
10.559	Summer Food Service Program for Children	141,166	0
10.569	Emergency Food Assistance Program	9,152,218	411,821
10.582	Fresh Fruit and Vegetable Program	538,516	0
Total		\$32,732,729	\$635,189

The amount reported for food commodities under the Emergency Food Assistance Program (CFDA #10.569) includes both regularly appropriated food commodities and additional food commodities made available under ARRA. Under ARRA, the State was allocated \$1,617,130 in additional food commodities. These additional food commodities were distributed during FY 2008-09, FY 2009-10, and FY 2010-11 and cannot be distinguished from regularly appropriated food distributions made under this program.

7. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES

During FY 2010-11, DHS received \$23,432,846 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 35,124 more people than could have been served during FY 2010-11 in the absence of the rebate contracts.

8. 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 on the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$1,064,589 that was supported by funds returned to the State.

9. UNEMPLOYMENT INSURANCE

FY 2010-11 expenditures on the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$1,174,322,347 in benefits funded by the Wisconsin Unemployment Reserve Fund, or by cash advances from the U.S. Department of the Treasury; \$1,335,213,700 in federally funded benefits; \$95,921 in refunds of overpayments related to federally funded temporary extended benefits; and \$89,426,397 in federally funded administrative costs.

10. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures on the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$75.7 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

11. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION AND FEDERAL RAILWAYS ADMINISTRATION

The Wisconsin Department of Transportation 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, 2011, total \$1,908,673 and are included in the federal expenditures reported in the Schedule of Expenditures and Federal Awards.

12. 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 \$2,219,724 in the Schedule of Expenditures of Federal Awards for this program represents the fair market value of property distributed by the Foundation during FY 2010-11. During FY 2010-11, property with a fair market value of \$1,465,445 was received by the Foundation and, as of June 30, 2011, property with a fair market value of \$3,232,109 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.

13. 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 Direct Loan 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 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:

- the Environmental Improvement Fund program's FY 2010-11 and FY 2009-10 audited financial statements, prepared in accordance with accounting principles generally accepted in the United States of America, including supplementary information specific to the Clean Water Fund Direct Loan Program;
- the State Revolving Fund Intended Use Plan for FY 2010-11, prepared by DNR; and
- the State Revolving Fund annual report for FY 2010-11, prepared by DNR and DOA.

Copies of these documents are available from:

Wisconsin Department of Natural Resources
Bureau of Community Financial Assistance
P.O. Box 7921
Madison, Wisconsin 53707

14. 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 \$13,302,793 transferred from the federal award for Temporary Assistance for Needy Families (CFDA #93.558).

15. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies, including UW System, 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.

16. 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, 2011, 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, 2011.

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, 2011, 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, 2011, as well as administrative costs incurred during the fiscal year.

17. 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 2010-11 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.

Before July 1, 1998, UW-Madison participated in Health Education Assistance Loans (HEAL) (CFDA #93.108). Lending institutions, such as banks, provided funds to students enrolled in education programs for certain health professions, and UW-Madison staff were involved with the certification of loan applications. No new loans have been made since 1998, and no new loans will be made in the future. Because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for the HEAL program at UW-Madison is not available.

The Higher Educational Aids Board also provided student loans funded by the HEAL program to eligible medical and dental students at qualifying universities or colleges in Wisconsin. These student loans are insured as to payment by the U.S. Department of Health and Human Services if a claim is filed after default, death, disability, or bankruptcy. The Higher Educational Aids Board did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2010-11. No new loans have been made since at least 1996, and no new loans will be made in the future. As of June 30, 2011, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$286,773, which is included in the Schedule of Expenditures of Federal Awards.

18. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE

Included in the Student Financial Assistance Cluster 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 for each program has not been determined and is not included in the amount of federal expenditures on the Schedule of Expenditures of Federal Awards for the four separate student financial assistance programs.

19. 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.

20. 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 16.55 percent of USDA's total expenditures for SNAP benefits for federal fiscal year 2010-11.

21. DEPARTMENT OF COMMERCE

Under 2011 Wisconsin Act 7, Commerce was abolished effective July 1, 2011, and responsibility for federal programs administered by Commerce during FY 2010-11 was subsequently transferred to DOA, the Department of Safety and Professional Services, or the Wisconsin Economic Development Corporation. Beginning in FY 2011-12, DOA directly receives the federal funding for the Community Development Block Grants (CDBG) State-Administered Small Cities Program Cluster (CFDA #14.228/14.255), the only type A program received directly from the federal government by Commerce during FY 2010-11. DOA administers certain components of this program and provides funds to the Wisconsin Economic Development Corporation to administer other components of this program.

22. HIGH-SPEED RAIL

The Schedule of Expenditures of Federal Awards includes \$14.0 million in federal expenditures under the High-Speed Rail Corridors and Intercity Passenger Rail Service—Capital Assistance Grants grant program (CFDA# 20.319). Funding under this program was awarded in January 2010, but in December 2010, the U.S. Department of Transportation ended the State's participation in the program and revised the grant agreement language to indicate that it would consider reimbursing the state for some of the expenditures that had already been incurred. The amount reported in the Schedule of Expenditures of Federal Awards as FY 2010-11 expenditures is the amount for which the State anticipates receiving federal reimbursement. Negotiations between the U.S. Department of Transportation and the State are ongoing. As of our fieldwork in February 2012, the State had not been reimbursed for any of these expenditures.

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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 2010-11 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. For agencies that administered federal programs during FY 2010-11 but were eliminated at the end of FY 2010-11, the contact information for the agencies now administering those federal programs is listed; these occurrences are identified in Note 1C to the Schedule of Expenditures of Federal Awards on page 276. 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. Jana Steinmetz, Director
Bureau of Financial Management
101 East Wilson Street, 9th Floor
P.O. Box 7869
Madison, Wisconsin 53707-7869
(608) 266-1359
fax: (608) 264-9500
e-mail: jana.steinmetz@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, Acting 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. Mary Anne Snyder, 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. Margaret Erickson, Director
Bureau of Finance
201 East Washington Avenue, Room A200
P.O. Box 8916
Madison, Wisconsin 53708-8916
(608) 266-5712
fax: (608) 267-3240
e-mail: *margaret.erickson@wisconsin.gov*

Commissioner of Insurance, Office of the

Mr. Theodore Nickel, Commissioner of Insurance
Audit Contact: Mr. Joseph Gastel, 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: *joseph.gastel@wisconsin.gov*

Commissioners of Public Lands, Board of

Ms. Tia Nelson, Executive Secretary
Audit Contact: Ms. Denise Nechvatal, Accountant
125 South Webster Street, Room 200
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. Gary H. Hamblin, 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 Fiscal 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

Mr. Dennis G. Smith, Secretary
Audit Contact: Ms. Cindy Schultz, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 267-7309
fax: (608) 264-9874
e-mail: cindy.schultz@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

Brigadier 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
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Public Instruction, Department of

Mr. Tony Evers, PhD, 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, 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
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Safety and Professional Services, Department of

Mr. Dave Ross, Secretary
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1400 East Washington Avenue, Room 112
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(608) 261-2392
fax: (608) 261-0346
e-mail: *karen.vanschoonhoven@wisconsin.gov*

Tourism, Department of
Ms. Stephanie Klett, Secretary
Audit Contact: Mr. Glenn Aumann, Accountant
Secretary's Office
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(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
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Veterans Affairs, Department of
Mr. John A. Scocos, Secretary
Audit Contact: Ms. Hope Koprowski, Director
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201 West Washington Avenue
P.O. Box 7843
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Wisconsin Historical Society
Mr. Ellsworth H. Brown, Director
Audit Contacts: Mr. Greg Parkinson, Administrator
Mr. Paul Hamilton, Staff Accountant
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Wisconsin Technical College System Board

Mr. Dan Clancy, President

Audit Contact: Mr. Norman Kenney, Associate Vice President

Office of Management Services

4622 University Avenue

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Workforce Development, Department of

Mr. Reginald Newson, Secretary

Audit Contact: Mr. Verlynn Schmalte, Chief Financial Officer

Bureau of Financial Management

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Appendix 2

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2010-11 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-Madison for student financial assistance:

Dr. David Ward, Interim Chancellor
Audit Contact: 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*

UW-Madison for other federal compliance:

Audit Contact: Mr. Robert Andresen, Assistant Director, Post Award Services
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-Eau Claire:

Dr. Brian Levin-Stankevich, 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-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-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: Ms. Kristin Fekete, Internal Auditor
University of Wisconsin-Parkside
900 Wood Road, P.O. Box 2000
Kenosha, Wisconsin 53141-2000
(262) 595-3223
fax: (262) 595-2630
e-mail: *leibfrie@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
143 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 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
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712 South Broadway Avenue
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(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-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

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-Extension:

Dr. Raymond W. Cross, Chancellor
Audit Contact: Mr. Mark Dorn, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706-1498
(608) 262-5975
fax: (608) 261-0163
e-mail: *mark.dorn@uwex.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*

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*

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