

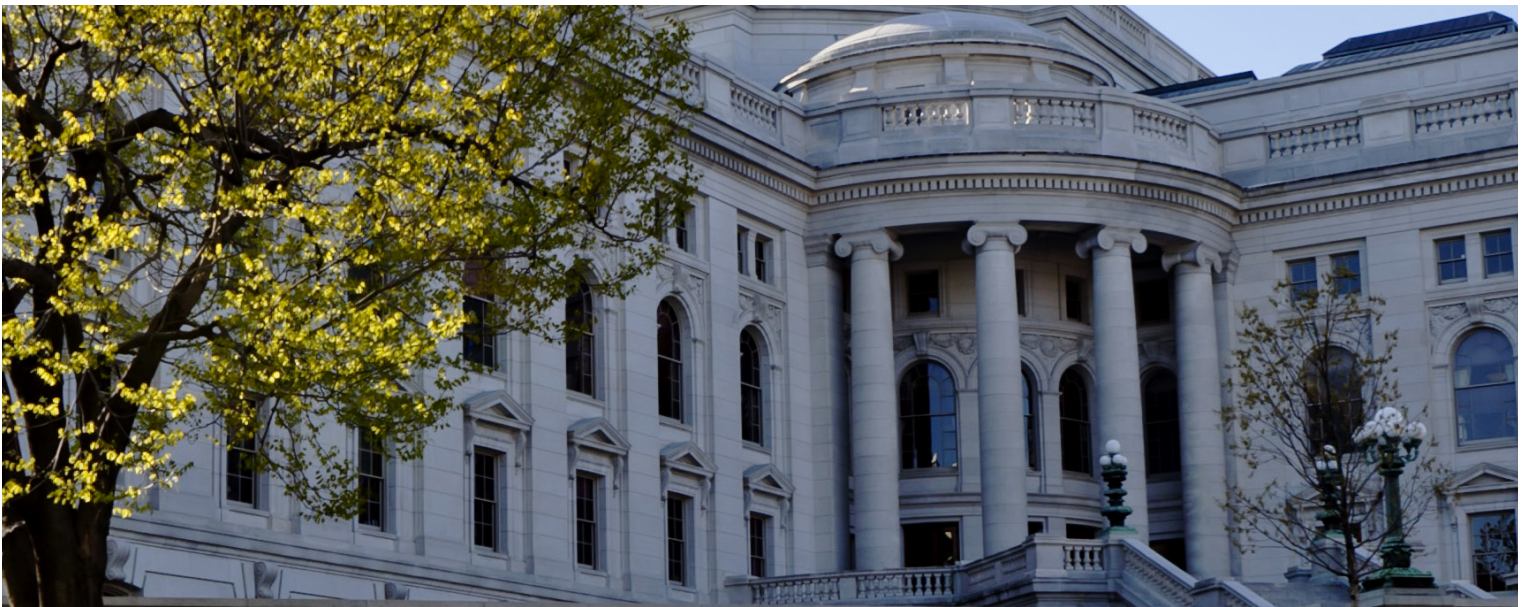


STATE OF WISCONSIN  
**Legislative Audit Bureau**  
NONPARTISAN • INDEPENDENT • ACCURATE

Report 22-5  
May 2022

# State of Wisconsin

## FY 2020-21 Single Audit



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# State of Wisconsin

## FY 2020-21 Single Audit



STATE OF WISCONSIN

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May 2022

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The Legislative Audit Bureau supports the Legislature in its oversight of Wisconsin government and its promotion of efficient and effective state operations by providing nonpartisan, independent, accurate, and timely audits and evaluations of public finances and the management of public programs. Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Reports are submitted to the Joint Legislative Audit Committee and made available to other committees of the Legislature and to the public. The Audit Committee may arrange public hearings on the issues identified in a report and may introduce legislation in response to the audit recommendations. However, the findings, conclusions, and recommendations in the report are those of the Legislative Audit Bureau.

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STATE OF WISCONSIN

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# Legislative Audit Bureau

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May 25, 2022

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 of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The audit also assists us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats.

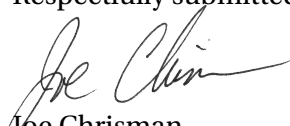
Our report contains the auditor's reports on internal control and compliance related to financial reporting and federal program administration, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA). In fiscal year (FY) 2020-21, state agencies administered \$20.8 billion in federal financial assistance, including \$6.6 billion in assistance expended as a result of the public health emergency and separately identified in the SEFA. We qualified our opinion on compliance related to certain requirements for the Emergency Rental Assistance Program and the Unemployment Insurance program.

We tested internal controls and compliance with laws and regulations for 24 federal programs that were selected for review using risk-based assessment criteria established by the federal government and specified in Uniform Guidance. We found state agencies generally complied with federal requirements. We made 25 recommendations to improve administration of federal programs and to address deficiencies in internal controls over financial reporting. We also identified \$314,531 of questioned costs that state agencies charged inappropriately to federal funds.

We followed up on the status of corrective actions to address audit findings we reported in our FY 2019-20 single audit report (report 21-6). The federal government will work with state agencies to resolve the new and continuing concerns we identified.

We appreciate the courtesy and cooperation extended to us by state agency staff during our audit. Agency responses to individual findings are included within each chapter. As required by Uniform Guidance, agency corrective action plans to address these findings are included separately in the auditee section of this report.

Respectfully submitted,



Joe Chrisman  
State Auditor

JC/CS/ss





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## Introduction

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***State agencies administered \$20.8 billion in federal financial assistance in FY 2020-21.***

Wisconsin state agencies administered a total of \$20.8 billion in federal financial assistance during fiscal year (FY) 2020-21 including \$18.6 billion in cash assistance, \$2.0 billion in noncash assistance, and \$127.8 million in outstanding loan balances. This total also includes \$6.6 billion in federal financial assistance the State expended related to the public health emergency, and that it separately identified in the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA).

As a condition of receiving federal funds, state agencies must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We performed our FY 2020-21 audit at the request of state agencies that administered federal financial assistance and to assist us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats. We focused our audit on the internal controls over 24 selected federal programs and tested compliance with laws and regulations related to these programs.

In performing this audit, we were required by federal rules to:

- render an opinion on the State's basic 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 SEFA.

Our opinion on the State's FY 2020-21 financial statements was included in the State's Annual Comprehensive Financial Report (ACFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2021 and is available on DOA's website. The other required auditor's reports, accompanied by each agency's response to our findings and its corrective action plans, are included in this single audit report. This single audit report, along with other required information, is required to be submitted to the federal government under Uniform Guidance.

Typically, auditors receive information from the federal government each summer that helps to determine the federal grants that must be audited and the specific audit requirements for expenditures made from these grants. As a result of the increase in federal assistance provided due to the public health emergency, it was not until late January 2022 that the federal government gave auditors all information necessary to plan and execute audit work for the FY 2020-21 single audit. Although the State's single audit typically must be filed annually with the federal government by March 31, the federal Office of Management and Budget created a six-month extension for the FY 2020-21 single audit.

## Federal Programs

***In FY 2020-21, 14 programs accounted for 87.0 percent of the \$20.8 billion in federal financial assistance state agencies administered.***

In FY 2020-21, the State administered 14 federal programs or clusters with expenditures greater than \$200.0 million. Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program. The 14 largest programs accounted for 87.0 percent of the \$20.8 billion in federal financial assistance state agencies administered in FY 2020-21, as shown in Table 1.

Table 1

**State of Wisconsin**  
**Federal Programs or Clusters with Expenditures Greater than \$200.0 Million**  
 FY 2020-21

Federal Program or Cluster <sup>1</sup>	Agency	Expenditures <sup>2</sup>	Percentage of Total
Medicaid Cluster	Department of Health Services	\$ 7,077,099,219	34.1%
Unemployment Insurance <sup>3</sup>	Department of Workforce Development	3,334,708,537	16.1
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	1,746,364,509	8.4
Coronavirus Relief Fund	Department of Administration, Department of Health Services, Department of Revenue	1,570,151,744	7.6
Student Financial Assistance Cluster	University of Wisconsin System	842,510,191	4.1
Highway Planning and Construction Cluster	Department of Transportation	837,256,395	4.0
Research and Development Cluster	University of Wisconsin System	659,421,601	3.2
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	350,217,288	1.7
Child Nutrition Cluster	Department of Public Instruction	334,599,271	1.6
Education Stabilization Fund	University of Wisconsin System, Department of Public Instruction	333,183,653	1.6
Coronavirus State and Local Fiscal Recovery Funds	Department of Administration, Department of Revenue	274,943,888	1.3
Children's Health Insurance Program (CHIP)	Department of Health Services	241,025,432	1.2
Presidential Declared Disaster Assistance to Individuals and Households—Other Needs	Department of Workforce Development	230,256,039	1.1
Special Education Cluster (IDEA)	Department of Public Instruction	224,564,799	1.1
Subtotal		18,056,302,566	87.0
Other Federal Programs or Clusters <sup>4</sup>		2,694,037,312	13.0
<b>Total</b>		<b>\$20,750,339,878</b>	<b>100.0%</b>

<sup>1</sup> Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program.

<sup>2</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

<sup>3</sup> In accordance with federal requirements, consists of insurance benefits paid from employer contributions and direct federal funding.

<sup>4</sup> Federal programs or clusters with expenditures less than \$200.0 million.

Table 2 shows the amount of federal financial assistance administered by each state agency. Seven state agencies accounted for 94.3 percent of the federal expenditures and had primary responsibility for administering the State's largest federal programs or clusters during FY 2020-21 including:

- the Department of Health Services (DHS), which administered the Medicaid Cluster, the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program, and the Children's Health Insurance Program (CHIP);
- the Department of Workforce Development (DWD), which administered the Unemployment Insurance (UI) program and the Presidential Declared Disaster Assistance to Individuals and Households—Other Needs program;
- the University of Wisconsin (UW) System, which administered federal student financial assistance under the Student Financial Assistance Cluster, a variety of research and development grants under the Research and Development Cluster, and portions of the Education Stabilization Fund (ESF) program;
- the Department of Public Instruction (DPI), which administered the Child Nutrition Cluster, the Special Education Cluster (IDEA), Title I Grants to Local Educational Agencies, and portions of the ESF program;
- the Department of Transportation (DOT), which administered the Highway Planning and Construction Cluster;
- DOA, which administered the Coronavirus Relief Fund (CRF), the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), and the Emergency Rental Assistance Program; and
- the Department of Children and Families (DCF), which administered the Child Care and Development Fund (CCDF) Cluster, and the Temporary Assistance for Needy Families (TANF) program.

Table 2

**State of Wisconsin**  
**Summary Schedule of Expenditures of Federal Awards, by Agency**  
 FY 2020-21

Agency	Expenditures <sup>1</sup>
Department of Health Services	\$ 10,205,042,332
Department of Workforce Development	3,756,054,614
University of Wisconsin System	1,894,014,493
Department of Public Instruction	1,053,579,479
Department of Transportation	948,718,596
Department of Administration	906,047,476
Department of Children and Families	801,255,367
Department of Revenue	559,917,973
Office of the Commissioner of Insurance	127,726,665
Department of Natural Resources	96,600,969
Department of Military Affairs	93,866,274
Department of Veterans Affairs	86,869,365
Department of Justice	65,437,775
Environmental Improvement Fund (DOA)	53,301,026
Department of Agriculture, Trade and Consumer Protection	41,139,982
Wisconsin Technical College System	20,044,465
Department of Tourism	13,263,928
Elections Commission	9,394,641
Public Service Commission	8,390,899
Department of Corrections	6,252,355
Other State Agencies <sup>2</sup>	3,421,205
<b>Total</b>	<b>\$20,750,339,878</b>

<sup>1</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

<sup>2</sup> Includes the federal expenditures incurred by the following state agencies: Board for People with Developmental Disabilities, Wisconsin Court System, Wisconsin Historical Society, Department of Safety and Professional Services, Child Abuse and Neglect Prevention Board, Public Defender Board, Educational Communications Board, Department of Financial Institutions, Department of Employee Trust Funds, Office of the Governor, Labor and Industry Review Commission, Secretary of State, and State Fair Park Board.

Uniform Guidance establishes the process for selecting the grant programs or clusters to be audited. Uniform Guidance categorizes federal programs as “type A” (large programs or clusters) and “type B” (smaller programs or clusters). For the State, type A programs or clusters had expenditures of \$31.1 million or more in federal funds. The type A and B programs or clusters selected for audit were those determined to be subject to a higher risk of noncompliance based on the risk factors established by Uniform Guidance.

***Our audit focused on 24 federal programs or clusters administered by state agencies in FY 2020-21.***

As shown in Table 3, our FY 2020-21 audit focused on 19 type A programs or clusters and 5 type B programs or clusters. These programs or clusters were administered primarily by 10 state agencies and accounted for 82.3 percent of the \$20.8 billion in federal financial assistance administered by state agencies.

We also followed up on the status of corrective actions agencies took to address the audit findings we reported in our FY 2019-20 single audit report (report 21-6). Our FY 2020-21 single audit report also includes those findings that are required to be reported under Uniform Guidance, such as findings related to the audit of the State’s financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

Table 3

**State of Wisconsin**  
**Federal Programs or Clusters Selected for Audit**  
 FY 2020-21

Federal Program or Cluster <sup>1</sup>	Agency	Expenditures <sup>2</sup>
Medicaid Cluster	Department of Health Services	\$ 7,077,099,219
Unemployment Insurance <sup>3</sup>	Department of Workforce Development	3,334,708,537
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	1,746,364,509
Coronavirus Relief Fund	Department of Administration Department of Health Services Department of Revenue	1,570,151,744
Student Financial Assistance Cluster	University of Wisconsin System	842,510,191
Child Nutrition Cluster	Department of Public Instruction	334,599,271
Education Stabilization Fund	University of Wisconsin System, Department of Public Instruction	333,183,653
Coronavirus State and Local Fiscal Recovery Funds	Department of Administration, Department of Revenue	274,943,888
Presidential Declared Disaster Assistance to Individuals and Households—Other Needs	Department of Workforce Development	230,256,039
Special Education Cluster (IDEA)	Department of Public Instruction	224,564,799
Title I Grants to Local Educational Agencies	Department of Public Instruction	194,798,633
Temporary Assistance for Needy Families (TANF)	Department of Children and Families	185,230,367
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Department of Health Services	173,668,702
Pandemic EBT Food Benefits	Department of Health Services	136,371,060
1332 State Innovation Waivers	Office of the Commissioner of Insurance	127,726,259
Child Support Enforcement	Department of Children and Families	57,196,218
Emergency Rental Assistance Program	Department of Administration	50,236,913
Clean Water State Revolving Fund Cluster	Department of Natural Resources	42,962,746
Food Distribution Cluster	Department of Health Services	37,390,185
Grants to States for Construction of State Home Facilities	Department of Veterans Affairs	29,640,484
Block Grants for Prevention and Treatment of Substance Abuse	Department of Health Services	28,808,362
Emergency Solutions Grant Program	Department of Administration	13,603,191
Community Services Block Grant	Department of Children and Families	12,522,809
HIV Care Formula Grants	Department of Health Services	12,341,610
<b>Total</b>		<b>\$17,070,879,389</b>

<sup>1</sup> Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program.

<sup>2</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

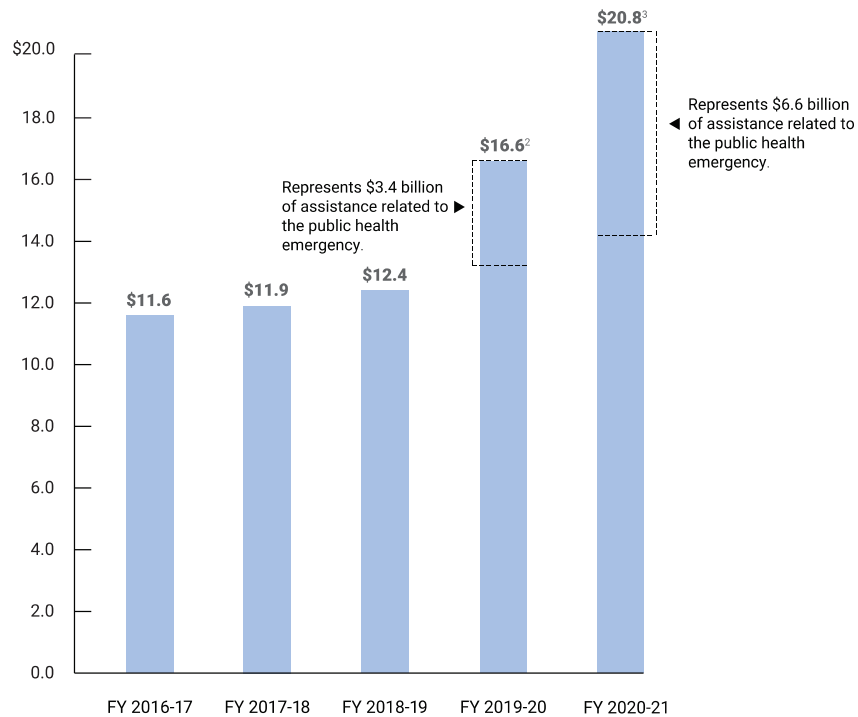
<sup>3</sup> In accordance with federal requirements, consists of insurance benefits paid from employer contributions and direct federal funding.

## Federal Funding for the Public Health Emergency

Total federal financial assistance increased by \$9.2 billion from \$11.6 billion in FY 2016-17 to \$20.8 billion in FY 2020-21, or by 79.3 percent. As shown in Figure 1, total federal financial assistance was relatively constant from FY 2016-17 through FY 2018-19, before increasing in FY 2019-20 and FY 2020-21 as a result of additional federal financial assistance to address the effects of the public health emergency.

Figure 1

### State of Wisconsin Total Federal Financial Assistance<sup>1</sup> (in billions)



<sup>1</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

<sup>2</sup> Includes \$3.4 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

<sup>3</sup> Includes \$6.6 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.



In March 2020, the federal government and the State declared a public health emergency in response to COVID-19. In response to the public health emergency, the federal government enacted legislation, including:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020;
- Families First Coronavirus Response Act;
- Coronavirus Aid, Relief, and Economic Security (CARES) Act;
- Consolidated Appropriations Act of 2021;
- Continued Assistance Act of 2020;
- Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA); and
- American Rescue Plan Act (ARPA) of 2021.

***In the Schedule of Expenditures of Federal Awards, the State expended \$6.6 billion in federal funding provided to address the public health emergency during FY 2020-21.***

Under these and other federal laws, the State received additional federal funding for certain existing programs or clusters, including UI, as well as funding under new programs, including the Coronavirus State and Local Fiscal Recovery Funds program and Emergency Rental Assistance Program. As reported in its SEFA, the State expended \$3.4 billion in FY 2019-20 and \$6.6 billion in FY 2020-21, in federal funding provided to address the public health emergency. The largest amount of expenditures reported in the SEFA by the State in FY 2020-21 for the public health emergency was the \$2.2 billion in expenditures reported for the UI program. Other programs or clusters that received additional federal funding for the public health emergency as separately identified in the SEFA, are shown in Table 4.

Table 4

**State of Wisconsin  
Federal Expenditures Related to the Public Health Emergency<sup>1</sup>  
FY 2020-21**

Federal Program or Cluster <sup>2</sup>	Agency	Expenditures <sup>3</sup>
Unemployment Insurance <sup>4</sup>	Department of Workforce Development	\$2,234,419,441
Coronavirus Relief Fund	Department of Administration Department of Health Services Department of Revenue	1,570,151,744
Supplemental Nutrition Assistance Program	Department of Health Services	702,148,767
Medical Assistance Program	Department of Health Services	511,668,714
Education Stabilization Fund	University of Wisconsin System, Department of Public Instruction	333,183,653
Coronavirus State and Local Fiscal Recovery Funds	Department of Administration Department of Revenue	274,943,888
Presidential Declared Disaster Assistance to Individuals and Households—Other Needs	Department of Workforce Development	230,256,039
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Department of Health Services	169,123,394
Pandemic EBT Food Benefits	Department of Health Services	136,371,060
Child Care and Development Block Grant <sup>5</sup>	Department of Children and Families	114,333,852
Child Nutrition Cluster	Department of Public Instruction	63,484,739
Emergency Rental Assistance Program	Department of Administration	50,236,913
Other Federal Programs or Clusters <sup>6</sup>		179,436,629
<b>Total</b>		<b>\$6,569,758,833</b>

<sup>1</sup> Expenditures for federal funding separately identified in the SEFA as related to the public health emergency.

<sup>2</sup> Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program.

<sup>3</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

<sup>4</sup> In accordance with federal requirements, consists of insurance benefits paid from employer contributions and direct federal funding.

<sup>5</sup> Under Uniform Guidance, this cluster was not selected for audit in FY 2020-21.

<sup>6</sup> Includes expenditures under an additional 51 programs as reported in the SEFA.

## Unemployment Insurance Program

***During FY 2020-21, DWD expended \$2.2 billion in federal funds to fund Unemployment Insurance program benefits.***

The federal CARES Act created several new types of unemployment benefit programs to provide UI benefits to individuals whose employment was affected by the public health emergency. These programs, which began in March 2020, continued into FY 2020-21 and were extended by the federal Continued Assistance Act and ARPA. The CARES Act also established programs to provide relief to employers through federal reimbursement of certain regular unemployment

benefits. During FY 2020-21, DWD reported in the SEFA \$2.2 billion of additional federal assistance to fund unemployment insurance benefits for individuals whose employment was affected by the public health emergency. These federal unemployment benefits expired on September 4, 2021.

### **Coronavirus Relief Fund**

*During FY 2020-21, state agencies expended \$1.6 billion under the Coronavirus Relief Fund.*

The federal CARES Act created the CRF to distribute money directly to state, local, tribal, and territorial governments. The federal government advanced \$2.0 billion in CRF funds to the State of Wisconsin in April 2020. The State was required to use the funds for expenses that were incurred in response to the public health emergency between March 1, 2020, and December 30, 2020. Although the CARES Act required that funds received from the CRF and not used by December 30, 2020, were to be returned to the U.S. Department of the Treasury, the federal Consolidated Appropriations Act of 2021, extended the time for expenditures to be funded by the CRF to December 31, 2021. CRF funds were expended in various ways to address the public health emergency, including on the statewide COVID-19 testing program; contact tracing; personal protective equipment and ventilators; assistance to local governments and businesses negatively affected by the public health emergency; and assistance to providers and hospitals to compensate for additional expenditures to address the public health emergency. DOA, which has primary responsibility for administering the CRF, reported in the SEFA that state agencies expended \$1.6 billion in funds from the CRF during FY 2020-21.

### **Supplemental Nutrition Assistance Program**

*During FY 2020-21, DHS provided \$702.1 million in emergency SNAP benefits.*

The federal Families First Coronavirus Response Act granted additional flexibilities under SNAP, also known as FoodShare, that increased benefits and the number of individuals eligible for benefits. For example, the State received an emergency allotment to address temporary food needs to bring households up to the maximum benefit available during the early months of the public health emergency. In addition, in January 2021 monthly benefits increased by 15.0 percent. In April 2021, recipients who were already receiving the maximum monthly benefit received an additional \$95 per month. DHS reported in the SEFA that it provided \$702.1 million in emergency SNAP benefits specifically related to the public health emergency during FY 2020-21.

***DHS reported \$511.7 million in additional federal funds for the Medical Assistance Program as a result of an increase in Wisconsin's FMAP.***

## **Medical Assistance Program**

The federal Families First Coronavirus Response Act provided a temporary 6.2 percent increase in Wisconsin's Federal Medical Assistance Percentage (FMAP) for benefit payments, subject to certain requirements to maintain benefits under the provisions in place as of January 2020. The FMAP is the percentage of Medical Assistance (Medicaid) expenditures the federal government will fund for the State. The increase in the FMAP is anticipated to be in place until the federal government determines the public health emergency period for COVID-19 has ended. DHS reported in the SEFA that additional federal funds for the public health emergency totaled \$511.7 million during FY 2020-21.

## **Education Stabilization Fund**

The ESF was created by the CARES Act, with additional funding provided by CRRSAA and ARPA. The purpose of the fund is to prevent, prepare for, and respond to the effects of the public health emergency on education. The ESF consists of four funds:

- Elementary and Secondary School Emergency Relief (ESSER) Fund;
- Emergency Assistance for non-Public Schools (EANS) Fund;
- Governor's Emergency Education Relief (GEER) Fund; and
- Higher Education Emergency Relief Fund (HEERF).

During FY 2020-21, UW System and DPI reported in the SEFA that they expended a combined total of \$333.2 million under ESF.

***During FY 2020-21, UW System expended \$197.4 million under the Education Stabilization Fund.***

UW System expended ESF funds from the GEER Fund and HEERF. These funds were primarily used by UW institutions to provide grants to students affected by the public health emergency; recover lost revenues as a result of the public health emergency; provide COVID-19 testing; and to cover other costs associated with the public health emergency. UW System reported in the SEFA that it expended \$197.4 million from the ESF during FY 2020-21.

***During FY 2020-21, DPI expended \$135.8 million under the Education Stabilization Fund.***

DPI expended ESF funds from the ESSER Fund, the EANS Fund, and the GEER Fund. These funds were primarily provided to local educational agencies and private schools to address various needs related to the public health emergency, including personal protective equipment, sanitation, and technology and equipment. DPI reported in the SEFA that it expended \$135.8 million from the ESF during FY 2020-21.

## Coronavirus State and Local Fiscal Recovery Funds

The CSLFRF was created by ARPA to distribute money directly to state, local, tribal, and territorial governments. The State was allocated \$2.5 billion in CSLFRF funding, and was advanced \$1.5 billion in May 2021. The State was required to distribute to local governments \$205.8 million, which is not reported on the State's SEFA. The State is expected to be advanced the second round of the funding in the spring of 2022. The CSLFRF funding included certain stipulations, including that the funds must be used to:

- respond to the public health emergency or its negative economic effects;
- respond to the needs of workers performing essential work during the public health emergency;
- provide government services to the extent revenue losses due to the public health emergency reduced revenues; and
- make necessary investments in water, sewer, or broadband infrastructure.

*During FY 2020-21, state agencies expended \$274.9 million under CSLFRF.*

Further, federal regulations stipulate that eligible expenditures must be incurred between March 3, 2021, and December 31, 2024. DOA, which has primary responsibility for administering the CSLFRF, reported in the SEFA that state agencies expended \$274.9 million in funds from the CSLFRF during FY 2020-21. The largest portion of these expenditures were incurred by the Department of Revenue for the Wisconsin Tomorrow and We're All In grant programs.

## Presidential Declared Disaster Assistance to Individuals and Households—Other Needs (Lost Wages Assistance Program)

*During FY 2020-21, DWD provided benefit payments of \$230.3 million under the Lost Wages Assistance program.*

In FY 2020-21, the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) provided an additional benefit program to assist unemployed individuals. The Presidential Declared Disaster Assistance to Individuals and Households—Other Needs program, commonly called the Lost Wages Assistance program, was funded through FEMA's Disaster Relief Fund. This program provided an additional \$300 benefit to eligible individuals who received at least \$100 in regular or federally funded unemployment benefits for a six-week period from late July 2020 through early September 2020. DWD reported in the SEFA that it expended \$230.3 million on this program during FY 2020-21.

## **Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program**

*During FY 2020-21, DHS expended \$169.1 million in funding related to the public health emergency under the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program.*

The Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program assists states in protecting public health and safety by enhancing the capacity of public health agencies to effectively detect, respond, prevent and control known and emerging infectious diseases. DHS received a significant increase in funding for this program during the public health emergency, including COVID-19 awards totaling \$667.3 million through FY 2020-21. DHS, with the Wisconsin State Lab of Hygiene, expended ELC funds to increase the testing capacity for COVID-19, including payments to local public health agencies, testing sites, and laboratories. During FY 2020-21, DHS reported in the SEFA that it expended \$169.1 million in funding related to the public health emergency under the ELC program.

## **Pandemic EBT Food Benefits Program**

*During FY 2020-21, DHS provided \$136.4 million in benefits under the Pandemic EBT Food Benefits program.*

Under the federal Families First Coronavirus Response Act, the Pandemic Electronic Benefits Transfer (EBT) Food Benefits program was created to provide nutrition assistance on EBT cards as temporary assistance for households with children affected by a school closure during the public health emergency. The federal government approved the State's plan to distribute these benefits for the 2019-2020 school year in April 2020, and approved the State's plan for the 2020-2021 school year in February 2021. DHS largely determined eligibility based on DPI student data for children eligible for the National School Lunch Program. DPI also surveyed schools to identify the educational model in place each month, which included virtual, hybrid, or in-person with virtual options. Monthly benefits were calculated using the daily meal reimbursement rate with adjustments for the educational model in place. DHS reported issuing benefits to 293,015 children for the 2020-2021 school year. DHS reported in the SEFA that it provided \$136.4 million in benefits for this program during FY 2020-21.

## **Child Care and Development Fund Cluster**

*During FY 2020-21, DCF expended \$114.3 million in funding related to the public health emergency under the Child Care and Development Fund Cluster.*

The CCDF Cluster is the primary federal funding source to help certain low-income families access child care and to improve the quality of child care for all children. DCF was awarded additional federal funding for this program during the public health emergency, including \$51.6 million under the CARES Act, \$148.8 million under CRRSAA, and \$357.0 million under ARPA. As approved by the Joint Committee on Finance, this additional federal funding was primarily used for the Child Care Counts program, which provides assistance to child care providers affected by the public health emergency. During FY 2020-21, DCF reported in the SEFA that it expended \$114.3 million in funding related to the public health emergency under the CCDF.

## Child Nutrition Cluster

***During FY 2020-21, DPI expended \$63.5 million in funding related to the public health emergency under the Child Nutrition Cluster.***

Under the federal Families First Coronavirus Response Act, the State received additional funding for the Child Nutrition Cluster to meet the additional demands and costs to serve school children. DPI administers the Child Nutrition Cluster, which traditionally funds free and reduced priced meals for children in attendance at local schools. In response to the public health emergency, the U.S. Department of Agriculture provided waivers for several program requirements under the Child Nutrition Cluster including a waiver of the operation deadlines for the Summer Food Service Program and National School Lunch Program, which allowed schools to choose which program to operate under through June 30, 2021. During FY 2020-21, DPI reported in the SEFA that it expended \$63.5 million in funding related to the public health emergency under the Child Nutrition Cluster.

## Emergency Rental Assistance Program

***During FY 2020-21, DOA expended \$50.2 million under the Emergency Rental Assistance Program.***

The Emergency Rental Assistance (ERA) Program was established under the federal Consolidated Appropriations Act of 2021 to assist households that are unable to pay rent or utilities. The State was advanced \$322.2 million in ERA Program funding in January 2021, and \$112.5 million in May 2021. DOA is responsible for administering the program and reported in its eligibility and benefit determination system that a total of 10,324 individuals received rental and utility assistance benefit payments in FY 2020-21. In report 22-3, we completed a limited-scope review of the ERA Program. During FY 2020-21, DOA reported in the SEFA that it expended \$50.2 million under the ERA Program.

## Other Federal Funding for the Public Health Emergency

The remaining \$179.4 million in Table 4 related to other programs or clusters that received additional federal funding for the public health emergency as separately identified in the SEFA. The largest of these other expenditures included:

- \$49.6 million reported by DOA under the Low-Income Home Energy Assistance program;
- \$19.0 million reported by DOT under the Formula Grants for Rural Areas and Tribal Transit Program;
- \$15.7 million reported by DHS under the Immunization Cooperative Agreements program;
- \$16.0 million reported by DHS under the Aging Cluster;

- \$12.9 million reported by DHS under the Children’s Health Insurance Program (CHIP); and
- \$10.2 million reported by DOA under the Emergency Solutions Grant Program.

### **Future Federal Funding**

During FY 2021-22, and subsequent to our audit period, state agencies continued to spend federal funding provided to address the public health emergency. In addition, in November 2021 the federal government enacted the Infrastructure Investment and Jobs Act, which includes funding for transportation, drinking water programs, broadband programs, and cybersecurity initiatives. Portions of this funding will be received by the State through existing federal programs, such as the Highway Planning and Construction grant and the Low-Income Home Energy Assistance Program. We anticipate future single audits will also include audit work related to funding provided for new federal programs established under this federal law.

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# Auditor's Report







STATE OF WISCONSIN

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# Legislative Audit Bureau

Joe Chrisman  
State Auditor

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## Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

We have audited the financial statements and the related notes 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, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 20, 2021.

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*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021.

Our report includes a reference to other auditors who audited the financial statements of the Environmental Improvement Fund, the Deferred Compensation Fund, the Wisconsin Housing and Economic Development Authority, the University of Wisconsin (UW) Hospitals and Clinics Authority, and the UW Foundation, as described in our report on the State of Wisconsin's basic financial statements. The financial statements of the Environmental Improvement Fund and the Wisconsin Housing and Economic Development Authority were audited in accordance with auditing standards generally accepted in the United States of America and *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 were reported on separately by those auditors. Although the financial statements of the Deferred Compensation Fund, the UW Hospitals and Clinics Authority, and the UW Foundation were audited in accordance with auditing standards generally accepted in the United States of America, they were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Deferred Compensation Fund, the UW Hospitals and Clinics Authority, or the UW Foundation.

### Internal Control over Financial Reporting

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit of the financial statements, we considered the State's internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

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 misstatements, or to detect and correct misstatements on a timely basis. A *material weakness* is a

deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the State's basic financial statements will not be prevented, or that a material misstatement will not be detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control that we consider to be significant deficiencies. Specifically, we consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2021-001, 2021-002, 2021-003, and 2021-004, to be significant deficiencies.

### **Compliance and Other Matters**

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

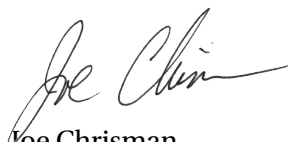
### **Responses to Findings**

Agency-specific responses to the findings identified in our audit are described in Section II of the Schedule of Findings and Questioned Costs. Agency-specific corrective action plans for the findings identified in our audit are included in the Corrective Action Plans chapter. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of This Report**

This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be used when considering the State's internal control and compliance. The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. Accordingly, this report is not suitable for any other purpose.

LEGISLATIVE AUDIT BUREAU



Joe Chrisman  
State Auditor

December 20, 2021

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## **Auditor's Reports on Federal Programs**

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## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

### **Report on Compliance for Each Major Federal Program**

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021. 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.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority. These entities are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2021. Our audit, as described under the Auditor's Responsibility section of this report, did not include the operations of these entities because these entities engaged other auditors to perform an audit of compliance, if required.

#### **Management's Responsibility**

Management of each Wisconsin state agency is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the State of Wisconsin's major federal programs based on our audit of the types of compliance requirements referred to in the first paragraph. 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*, which is issued by the Comptroller General of the United States; and the audit requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements that could have a direct and material effect on a major federal program. 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 qualified and unmodified opinions on compliance for each major federal program. However, our audit does not provide a legal determination on the State of Wisconsin's compliance.

**Basis for Qualified Opinion on Certain Major Federal Programs**

As described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding the following:

Assistance Listing Number	Major Federal Program	Compliance Requirement	Finding Number
17.225	Unemployment Insurance	Reporting	2021-600
21.023	COVID-19—Emergency Rental Assistance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility	2021-104

Compliance with such requirements is necessary, in our opinion, for the State of Wisconsin to comply with the requirements applicable to these programs.

**Qualified Opinion on Certain Major Federal Programs**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Unemployment Insurance program (Assistance Listing number 17.225) and Emergency Rental Assistance Program (Assistance Listing number 21.023) for the year ended June 30, 2021.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs, for the year ended June 30, 2021.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2021-003, 2021-100 through 2021-103, 2021-105, 2021-300 through 2021-308, 2021-400, 2021-401, 2021-601, 2021-602, and 2021-900. Our opinion on each major federal program is not modified with respect to these matters.

Wisconsin state agencies’ responses and corrective action plans to the noncompliance findings identified in our audit are in the accompanying agency report narratives and the Corrective Action Plans chapter, respectively. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

**Report on Internal Control over Compliance**

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit, we considered the State of Wisconsin’s internal control over compliance with the types of compliance requirements that could have a direct and material effect on a major federal program. This consideration was solely to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance. This consideration was 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying agency report narrative and in Section III of the Schedule of Findings and Questioned Costs as Findings 2021-104 and 2021-600 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2021-003, 2021-004, 2021-100 through 2021-103, 2021-105, 2021-301 through 2021-303, 2021-305, 2021-308, 2021-400, 2021-401, 2021-601, 2021-602, and 2021-900 to be significant deficiencies.

Wisconsin state agencies' responses and corrective action plans to the internal control over compliance findings identified in our audit are in the accompanying agency report narratives and the Corrective Action Plans chapter, respectively. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on 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 for the State of Wisconsin as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the State of Wisconsin's basic financial statements. We have issued our report thereon dated December 20, 2021, which contains unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 20, 2021. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

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accounting and other records used to prepare the basic financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LEGISLATIVE AUDIT BUREAU

*Legislative Audit Bureau*

May 24, 2022

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## Department of Administration

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The Wisconsin Department of Administration (DOA) provides support services to other state agencies, manages certain housing and economic development activities, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. In FY 2020-21, DOA administered \$0.9 billion in federal financial assistance.

We tested DOA's internal controls and compliance with grant requirements for three type A programs: Coronavirus Relief Fund (CRF) (Assistance Listing number 21.019), Emergency Rental Assistance (ERA) Program (Assistance Listing number 21.023), and Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing number 21.027). We also tested the Emergency Solutions Grant (ESG) Program (Assistance Listing number 14.231), which is a type B program. We identified the following internal control and compliance concerns:

- Coronavirus Relief Fund—Subrecipient Designation (Finding 2021-100);
- Coronavirus Relief Fund—Lack of Documentation (Finding 2021-101);
- Emergency Rental Assistance Program—Subrecipient Monitoring (Finding 2021-102);
- Emergency Rental Assistance Program—Prioritization of Applications (Finding 2021-103);
- Emergency Rental Assistance Program—Applicant Eligibility (Finding 2021-104); and
- Emergency Solutions Grant Program—Monitoring Controls over Allowable Costs (Finding 2021-105).

Finding 2021-104 resulted in a qualified opinion for certain compliance requirements on the Emergency Rental Assistance Program.

In addition, we followed up on DOA's progress in addressing Finding 2020-100 of our FY 2019-20 audit (report 21-6). DOA implemented corrective action to address this finding. We also followed up on the progress of DOA in addressing financial reporting concerns related to information technology security controls (Findings 2020-001 and 2020-002 from report 21-6). DOA implemented corrective actions to address Finding 2020-001 and to partially address Finding 2020-002. It will be important for DOA to continue to work to resolve this finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of this finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

### **Finding 2021-100: Subrecipient Designation—Coronavirus Relief Fund**

#### ***Background:***

During FY 2019-20, the State of Wisconsin was advanced \$2.0 billion in federal funds from the CRF as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted in March 2020. DOA administers the CRF. DOA used CRF funding to establish various programs to provide funding to local governments, not-for-profit organizations, and certain businesses affected by the public health emergency. In administering the programs, DOA determined that these organizations were subrecipients of the CRF. This determination is important because subrecipients are required to follow the audit requirements in 2 CFR Part 200, Subpart F in administering the funding. Subrecipients are also required to obtain a single audit, if applicable to the organization.

#### ***Criteria:***

2 CFR s. 200.1 defines a subrecipient as an entity that receives a subaward from a pass-through entity to carry out part of a federal award on behalf of the recipient, and subrecipients do not include individuals that are beneficiaries of a federal award.

U.S. Department of the Treasury guidance published in the Federal Register in January 2021 provided clarification on the definition of subrecipient for the CRF, indicating that subrecipients do not include individuals and organizations that are beneficiaries of an assistance program established using payments from the CRF.

#### ***Condition:***

Although Treasury guidance was published in January 2021, DOA did not reassess its subrecipient designation for certain local and tribal governments, not-for-profit organizations, and businesses that were awarded CRF funding. In our review of the CRF programs established by DOA, we identified that, in some cases, these organizations were CRF program beneficiaries. For example, DOA provided \$201.1 million in financial assistance to local and tribal governments to address needs resulting from the public health emergency, such as the need to purchase cleaning and sanitizing supplies or to address contact-tracing costs. These local and tribal governments were not provided funding to carry out a federal award on behalf of DOA.

**Context:**

During FY 2020-21, DOA expended \$627.7 million in CRF funding, including providing \$299.3 million to local and tribal governments, not-for-profit organizations, and businesses to assist the entities in addressing their needs resulting from the public health emergency. We interviewed DOA staff to understand the administration of the various programs funded by the CRF, DOA's procedures for designating entities as subrecipients or beneficiaries, and development of monitoring procedures to ensure funding was expended in accordance with the CRF and CARES Act requirements.

**Questioned Costs:**

None.

**Effect:**

The organizations that were provided CRF funding from DOA may have reported or classified amounts received from DOA as a federal grant subject to a single audit because of the incorrect designation made by DOA.

DOA incorrectly reported \$299.3 million in expenditures as "Amounts Provided to Subrecipients" on the Schedule of Expenditures of Federal Awards that it submitted to the DOA State Controller's Office. After further review, DOA determined that only \$7.5 million should have been classified as "Amounts Provided to Subrecipients."

**Cause:**

DOA did not determine in a timely manner that it needed to change its designation of certain organizations to beneficiaries after the Treasury guidance was published in January 2021.

 **Recommendation**

*We recommend the Wisconsin Department of Administration:*

- *complete a timely assessment of changes in federal regulations and revise its policies and practices, as appropriate;*
- *ensure the Schedule of Expenditures of Federal Awards accurately reflects the amounts provided to subrecipients; and*
- *communicate the change in designation and the effect of the change to those organizations that were provided Coronavirus Relief Fund funding.*

**Finding 2021-100: Subrecipient Designation—Coronavirus Relief Fund**

**COVID-19—Coronavirus Relief Fund** (Assistance Listing number 21.019)

<u>Award Number</u>	<u>Award Year</u>
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None	2020
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**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and the recommendation.

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### **Finding 2021-101: Lack of Documentation—Coronavirus Relief Fund**

#### ***Background:***

During FY 2019-20, the State of Wisconsin was advanced \$2.0 billion in federal funds from the CRF as part of the CARES Act, which was enacted in March 2020. DOA administers the CRF. In June 2020, DOA used CRF funding to establish the Routes to Recovery Program to provide financial assistance to local governments, including tribal governments, to address needs resulting from the public health emergency. In administering the Routes to Recovery Program, DOA developed a database, called the online expense reporter, for local governments to submit a request for reimbursement.

#### ***Criteria:***

DOA is required to follow Treasury guidance that requires it to keep records sufficient to demonstrate the CRF funding was used in accordance with federal regulations. Further, in accordance with 2 CFR s. 200.303, DOA must establish and maintain effective internal control over federal funding that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award.

DOA's procedures required local governments to certify agreement to the following terms and conditions when requesting reimbursement for costs incurred under the program:

- All items submitted for reimbursement were actual expenditures paid.
- All items submitted for reimbursement were unanticipated expenditures not accounted for in the last-approved budget prior to March 27, 2020.
- All items submitted for reimbursement were, in the reasonable judgment of the public officials responsible for incurring them, reasonably necessary expenditures incurred due to the public health emergency.
- All items submitted for reimbursement were expenditures paid on or after March 1, 2020.

Further, DOA's procedures indicated that, after review of the reimbursement request, DOA staff would assess whether the expenditures were allowable and would approve the request in the online expense reporter.

#### ***Condition:***

Although guidance prepared by DOA for the local governments indicates that the certifications were required and that DOA staff approval was part of the online expense reporter, DOA did not have documentation to support that the local governments made these certifications or that DOA approved the reimbursement requests in the online expense reporter.

**Context:**

During FY 2020-21, DOA provided \$201.1 million in CRF funding to local governments under the Routes to Recovery Program. We interviewed DOA staff to understand the administration of the Routes to Recovery Program, including its use of the online expense reporter. To complete testing, we requested access to the online expense reporter as well as the underlying data in the expense reporter database.

**Questioned Costs:**

None.

**Effect:**

DOA did not provide documentation to support that the controls it implemented ensured only allowable costs were charged to the CRF.

**Cause:**

DOA staff indicated that the local government certifications and the DOA approval of the requests for reimbursement were maintained in the online expense reporter. However, the online expense reporter was decommissioned in July 2021 because DOA did not plan to complete a needed update to the underlying database.

 **Recommendation**

*We recommend the Wisconsin Department of Administration ensure it maintains documentation related to federal program administration in accordance with federal regulations.*

**Finding 2021-101: Lack of Documentation—Coronavirus Relief Fund**

**COVID-19—Coronavirus Relief Fund** (Assistance Listing number 21.019)

<u>Award Number</u>	<u>Award Year</u>
None	2020

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and recommendation.

**Finding 2021-102: Emergency Rental Assistance Program—Subrecipient Monitoring****Background:**

The ERA Program was established in FY 2020-21 under the Consolidated Appropriations Act of 2021 and is administered by the U.S. Department of the Treasury. The ERA Program was established to assist households that are unable to pay rent or utilities. The DOA Division of Energy, Housing, and Community Resources

(DEHCR) was advanced \$322.2 million in ERA funding (ERA 1) in January 2021. DOA established the Wisconsin Emergency Rental Assistance (WERA) program using federal ERA Program funding.

To administer the WERA program, DOA contracted with community action agencies, including the Wisconsin Community Action Program (WISCAP) Association, and Energy Services, Inc., to intake and review individual applications for eligibility. The community action agencies and Energy Services, Inc., were responsible for entering the applications into DOA's eligibility and benefit determination system, which was used to determine and process the payment amount. The community action agencies and Energy Services, Inc., are subrecipients.

***Criteria:***

DOA administers federal programs that are subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to DOA's monitoring of subrecipients:

- 2 CFR s. 200.332 (a) requires DOA to communicate certain information to subrecipients at the time of the subaward, including the federal award identification number, the period of the federal award to DOA, the assistance listing number, the title of the federal award, and all requirements imposed by DOA on the subrecipient so that the federal award is used in accordance with federal requirements;
- 2 CFR s. 200.332 (b) requires DOA to evaluate each subrecipient's risk of noncompliance with federal regulations and the terms and conditions of each subaward for purposes of determining the appropriate nature and level of subrecipient monitoring; and
- 2 CFR s. 200.332 (d) through (f) requires DOA to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

***Condition:***

DOA did not comply with two of the three federal subrecipient monitoring requirements in administering the WERA program during FY 2020-21. First, DOA did not communicate all of the required information within the grant agreements to the community action agencies. For example, we found that DOA did not include the assistance listing number in the agreements and noted incorrectly in one section of the agreements that Uniform Guidance did not apply to the program. Further, DOA did not include information in the grant agreements indicating the community action agencies' responsibilities regarding suspension and debarment.

Second, DOA did not perform risk assessments specific to the WERA program on any of the community action agencies that DOA contracted with to administer the WERA program in FY 2020-21. Although DOA performed some subrecipient monitoring procedures, DOA cannot be assured that the monitoring procedures it completed were sufficient without having first completed a formal risk assessment.



***Context:***

During FY 2020-21, DOA reimbursed the community action agencies approximately \$1.4 million related to administrative costs. We discussed subrecipient monitoring requirements and procedures with DOA staff. We reviewed DOA's grant agreements to identify whether DOA included information required to be communicated to WERA subrecipients.

We requested information from DOA on risk assessment procedures it completed during FY 2020-21 and the related monitoring activities to assess whether DOA completed the required risk assessments and adequately monitored the WERA subrecipients.

***Questioned Costs:***

None.

***Effect:***

DOA did not comply with all of the subrecipient monitoring requirements for the WERA program. As a result, WERA subrecipients did not receive all the required information at the time of the subaward. In addition, because DOA did not evaluate each subrecipient's risk of noncompliance, it cannot be assured that the nature and level of the subrecipient monitoring procedures it completed were sufficient to ensure subrecipient compliance with the terms and conditions of the subrecipient agreement. In addition, without a risk assessment it would have been difficult for DOA to assess whether a subrecipient needed additional monitoring procedures to ensure compliance with requirements.

***Cause:***

DOA staff indicated that the agreements with the community action agencies did not include the assistance listing number for the federal ERA Program as that information was not available at the time the agreements were established. DOA did not subsequently communicate the assistance listing number to the agencies.

DOA staff stated that the community action agencies have a long-standing relationship with DOA as those agencies administer other DOA programs and are monitored independently for each of those respective programs. Therefore, DOA did not believe further risk assessment procedures were necessary.

 **Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *inform the community action agencies of the assistance listing number for the Emergency Rental Assistance Program and the applicability of this program to the audit requirements of Uniform Guidance;*
- *ensure that all subaward agreements include all information required by federal regulations;*
- *establish and implement procedures to conduct risk assessments for each federal program and contract period; and*
- *provide additional training to DOA staff responsible for subrecipient monitoring procedures.*

### **Finding 2021-102: Emergency Rental Assistance Program—Subrecipient Monitoring**

**COVID-19—Emergency Rental Assistance Program**  
(Assistance Listing number 21.023)

<u>Award Number</u>	<u>Award Year</u>
ERA-2101060157	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and recommendation.

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### **Finding 2021-103: Emergency Rental Assistance Program—Prioritization of Applications**

**Background:**

The ERA Program was established in FY 2020-21 under the federal Consolidated Appropriations Act of 2021 and is administered by the U.S. Department of the Treasury. The ERA Program was established to assist households that are unable to pay rent or utilities. DEHCR was advanced \$322.2 million in ERA 1 funding in January 2021. DOA established the WERA program using federal ERA Program funding.

To receive assistance through the WERA program, an individual must first apply for the Wisconsin Heating and Energy Assistance Program (WHEAP) and have an active application in DOA's eligibility and benefit determination system.

**Criteria:**

In administering the WERA program, DOA must follow federal Consolidated Appropriations Act of 2021 requirements to prioritize consideration of applications of households that either:

- have incomes less than or equal to 50.0 percent of the area median household income; or
- have one or more individuals who are unemployed as of the date of the application and have not been employed for the 90-day period preceding that date.

Further, Treasury guidance indicates that DOA must document in its policies and procedures its process for determining the prioritization of households in compliance with the Consolidated Appropriations Act.

**Condition:**

In administering the WERA program, DOA did not establish procedures to comply with the prioritization requirements of the federal Consolidated Appropriations Act of 2021. According to DOA's WERA manual, WERA funding will be provided for applications in the order they are received. Further, the nine community action agencies we contacted and Energy Services, Inc., indicated that they typically considered applications in the order received, but 8 of these 10 entities indicated they prioritized applications from individuals with pending eviction notices or court summonses for eviction.

**Context:**

During FY 2020-21, DOA made \$36.1 million in WERA benefit payments to either landlords or tenants using its eligibility and benefit determination system. We discussed the application procedures with DOA staff and staff at nine community action agencies and Energy Services, Inc., and we reviewed DOA's WERA manual.

**Questioned Costs:**

None.

**Effect:**

Because DOA processed WERA applications in the order they were received, it may not have met the federal ERA Program requirement to serve lower-income populations first.

**Cause:**

DOA indicated that a system for prioritization was not needed because it believed there was sufficient funding to provide assistance to all eligible applicants.

 **Recommendation**


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*We recommend the Wisconsin Department of Administration update its procedures to prioritize Wisconsin Emergency Rental Assistance program applications as required by federal regulations.*

**Finding 2021-103: Emergency Rental Assistance Program—Prioritization of Applications****COVID-19—Emergency Rental Assistance Program**

(Assistance Listing number 21.023)

<u>Award Number</u>	<u>Award Year</u>
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ERA-2101060157	2021
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**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and recommendation.

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## **Finding 2021-104: Emergency Rental Assistance Program—Applicant Eligibility**

### ***Background:***

The ERA Program was established in FY 2020-21 under the federal Consolidated Appropriations Act of 2021 and is administered by the U.S. Department of the Treasury. The ERA Program was established to assist households that are unable to pay rent or utilities. DEHCR was advanced \$322.2 million in ERA 1 funding in January 2021. DOA established the WERA program using federal ERA Program funding.

To administer the WERA program, DOA contracted with community action agencies, including the Wisconsin Community Action Program (WISCAP) Association, and Energy Services, Inc., to intake and review individual applications for eligibility. The community action agencies and Energy Services, Inc. were responsible for entering the applications into DOA's eligibility and benefit determination system, which was used to determine and process the benefit payment amount. To receive assistance through the WERA program, an individual must first apply for WHEAP and have an active application in DOA's eligibility and benefit determination system.

### ***Criteria:***

In accordance with Treasury guidance, to be eligible for DOA's WERA program, a household must be obligated to pay rent on a residential dwelling and meet all of the following criteria:

- at least one individual within the household qualifies for unemployment benefits or has experienced a reduction in household income, incurred significant costs, or experienced other financial hardship because of the public health emergency;
- at least one individual within the household is at risk of experiencing homelessness or housing instability; and
- the total household income is 80 percent or less of the median income in the county where the household is located.

Treasury guidance requires DOA to obtain documentation of household income and current, signed leases from individuals who apply for program benefits. If such information is unavailable, Treasury guidance indicates that individuals could provide written attestations.

If a household meets the eligibility requirements based on monthly income or based on a written attestation without further documentation, under Treasury guidance, DOA must re-determine household income every three months by requesting applicants to submit documentation or a written attestation.

To make benefit payments using WERA funding, DOA required the following documents:

- income and housing attestation form, which indicates that at least one individual within the household qualifies for unemployment benefits or has experienced a reduction in household income, incurred significant costs, or experienced other financial hardship because of the public health emergency; and that the applicant is

unable to pay rent or utility costs and is at risk of losing housing or facing eviction due to the public health emergency;

- renter verification form, which can be used in place of a written lease if one is not available; and
- supporting documentation such as leases, income statements, and utility bills.

***Condition:***

We tested a sample of 40 individuals who applied for and received benefits under the WERA program. In our testing, we found DOA did not have sufficient documentation in its eligibility and benefit determination system to demonstrate all of the applicants were eligible to receive benefits under the program. We found the following:

- for 5 of the 40 individuals, DOA did not have a completed income and housing attestation form;
- for 8 of the 40 individuals, DOA did not have documentation of a completed rental verification form or a lease; and
- for 6 of 26 individuals in our sample that required a three-month income re-certification, DOA did not have documentation to support that a timely income re-certification was completed.

***Context:***

During FY 2020-21, DOA processed \$36.1 million in ERA Program benefit payments using its eligibility and benefit determination system, of which:

- \$32.5 million was made to either landlords or tenants for rental assistance; and
- \$3.6 million was made to utility companies for utility assistance.

A total of 10,324 individuals were reported in DOA's eligibility and benefit determination system as having received rental and utility assistance benefit payments in FY 2020-21.

We discussed the application procedures with DOA staff and reviewed DOA's WERA manual. We selected a random sample of 40 individuals who received program benefits in FY 2020-21 and reviewed available documentation in DOA's eligibility and benefit determination system.

***Questioned Costs:***

For the exceptions we noted, we question \$22,800 in rental and utility assistance payments for which DOA did not have adequate supporting documentation in its eligibility and benefit determination system. We determined questioned costs as follows:

- \$4,155 in benefit payments made to five individuals for whom DOA did not have a completed income and housing attestation form or a completed rental verification form or a lease;

- \$10,399 in benefit payments made to three individuals for whom DOA did not have documentation of a completed rental verification form or a lease; and
- \$8,246 in benefit payments made to six individuals after the time frame within which they should have had an income re-certification.

We also question an undetermined amount for individuals that we did not test.

***Effect:***

DOA provided rental and utility assistance to individuals who may have been ineligible to receive the benefits, resulting in improper payments.

***Cause:***

DOA did not provide sufficient oversight and training to Energy Services, Inc., and the community action agencies that were responsible for entering the applicant information into DOA’s eligibility and benefit determination system and ensuring the appropriate supporting documentation was entered into the system.

**Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *obtain the required documentation for the 14 individuals we identified or seek to recoup improper benefit payments it made to these individuals;*
- *update its procedures to ensure that it is following the U.S. Department of the Treasury guidance in administering the Wisconsin Emergency Rental Assistance program; and*
- *provide additional training and improve oversight over Energy Services, Inc., and the community action agencies to ensure only eligible individuals receive benefit payments.*

**Finding 2021-104: Emergency Rental Assistance Program—Applicant Eligibility**

***COVID-19—Emergency Rental Assistance Program***  
(Assistance Listing number 21.023)

<u>Award Number</u>	<u>Award Year</u>
ERA-2101060157	2021

***Questioned Costs:*** \$22,800

**Type of Finding:** Material Weakness, Material Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and recommendation.

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## **Finding 2021-105: Emergency Solutions Grant Program—Monitoring Controls over Allowable Costs**

### ***Background:***

The ESG Program provides grants to states, metropolitan cities, urban counties, and territories for:

- the rehabilitation or conversion of buildings for use as emergency shelter for the homeless;
- the payment of certain expenses related to operating emergency shelters;
- essential services related to emergency shelters and street outreach for the homeless; and
- homelessness prevention and rapid re-housing assistance.

In addition to regular ESG Program funding, the CARES Act provided additional funding through the ESG Program. These funds must be used to prevent, prepare for, and respond to the public health emergency for individuals and families who are homeless or receiving homeless assistance, and to support additional homeless assistance and homelessness prevention activities to mitigate the effects of the public health emergency.

DOA subawarded ESG Program funding to 24 coalitions of entities, each of which included a lead agency that was responsible for accepting and distributing the funding to other entities within the coalition. DOA's manual for the ESG Program indicates that lead agencies must complete a payment request form in order to be reimbursed for eligible expenditures incurred in the prior month. The payment request form requires lead agencies to specify the expenditures for which they request reimbursement in broad categories, such as "rapid re-housing rental assistance." The payment request form includes expenditures of the entities participating in a given coalition, and the completed form is the only documentation required for reimbursement. DOA performs monitoring through an annual review of client files to ensure expenditures were made for allowable purposes. As part of this annual review, DOA completes a client case file review in which it reviews information in three case files for each entity that receives program funds. Client case files contain confidential information, such as social security numbers, personal health information, and personal addresses for individuals fleeing domestic violence. DOA's review of case files helps to ensure that clients are eligible for assistance under the ESG Program.

### ***Criteria:***

Under 2 CFR s. 200.62, DOA is responsible for ensuring costs charged to federal grant programs it administers are allowable under federal statutes, federal regulations, and the terms and conditions of the federal award.

Under 2 CFR s. 200.332, DOA has responsibilities for subaward monitoring, which is an important step in ensuring only allowable costs are charged to the ESG Program. These responsibilities include:

- evaluating each subrecipient's risk of noncompliance with federal regulations and the terms and conditions of each subaward for

purposes of determining the appropriate nature and level of subrecipient monitoring; and

- monitoring the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Further, DOA established monitoring procedures to allow it to monitor expenditures incurred by its ESG Program subrecipients. On an annual basis, DOA requires lead agencies to send DOA supporting documentation, including payroll records and invoices, for one month of ESG Program expenditures and three case files for each entity that received funding. DOA reviews this documentation to ensure only allowable costs are being charged to the ESG Program and only eligible individuals are being served by the ESG Program.

Finally, under 2 CFR s. 200.303 (e), DOA is required to take reasonable measures to safeguard protected personally identifiable information.

***Condition:***

DOA did not establish sufficient monitoring procedures for its review of subrecipient activities. During the public health emergency, DOA's monitoring procedures relied on the lead agencies and not DOA to select the month of expenditures and the three case files to review.

In addition, in FY 2020-21 DOA did not assess the risk of subrecipient noncompliance with federal regulations and the terms and conditions of federal awards when establishing its monitoring procedures.

Finally, DOA indicated that some entities used email to send their case files to be reviewed as part of DOA's annual monitoring, and that only approximately one-half of these entities redacted confidential information before emailing the case files. Of the 10 lead agencies we reviewed that had emailed case files, 2 lead agencies emailed case files that contained un-redacted confidential information.

***Context:***

In FY 2020-21, DOA expended \$13.6 million in ESG Program funding, including reimbursing the lead agencies \$13.4 million. Of the total funds expended, \$10.3 million was related to funding received under the CARES Act. We discussed subrecipient monitoring requirements and procedures with DOA staff. We requested information from DOA on the risk assessment procedures it completed during FY 2020-21, and its related monitoring activities.

***Questioned Costs:***

None.

***Effect:***

Because DOA did not establish sufficient monitoring procedures in its review of subrecipient activities, lead agencies may have charged unallowable costs to the ESG Program or provided services to ineligible individuals.



Confidential information was contained in case files that were sent un-redacted through email and could be at risk of being accessed by unauthorized individuals.

***Cause:***

DOA indicated that it conducted remote monitoring during the public health emergency and allowed the lead agencies to select the month for which expenditures and case files were reviewed in order to expedite the monitoring process. Further, DOA noted that the documentation submitted by the lead agencies often had issues that required follow-up, and DOA believed it had identified most of the issues by reviewing the information for the month and case files the lead agencies had chosen to submit.

DOA indicated that it did not perform an assessment of the risk of noncompliance by its subrecipients in FY 2020-21 because it believed it could rely on the risk assessment that it performed in FY 2018-19.

DOA indicated that it was unsuccessful in establishing a secure method for accepting client case files during the public health emergency. Therefore, DOA chose to use emails instead. DOA indicated that it is currently in the process of creating a secure method to accept files from the lead agencies.

**Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *establish, implement, and consistently follow procedures for DOA staff to randomly select the month of program expenditures and the case files for which it plans to review supporting documentation;*
- *provide additional training to DOA staff responsible for subrecipient monitoring procedures; and*
- *ensure its method for accepting confidential information in client case files is secure.*

**Finding 2021-105: Emergency Solutions Grant Program—Monitoring Controls over Allowable Costs**

***COVID-19—Emergency Solutions Grant Program***

(Assistance Listing number 14.231)

<u>Award Number</u>	<u>Award Year</u>
E-20-DW-55-0001	2020

***Emergency Solutions Grant Program***

(Assistance Listing number 14.231)

<u>Award Numbers</u>	<u>Award Years</u>
E-19-DC-55-0001	2019
E-20-DC-55-0001	2020

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Administration:** The Wisconsin Department of Administration agrees with the finding and recommendation.

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## Department of Health Services

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The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. In FY 2020-21, DHS administered \$10.2 billion in federal financial assistance.

We tested DHS's internal controls and compliance with grant requirements for seven type A programs: Pandemic Electronic Benefits Transfer (EBT) Food Benefits (Assistance Listing number 10.542), Supplemental Nutrition Assistance Program (SNAP) Cluster (Assistance Listing numbers 10.551/10.561), Food Distribution Cluster (Assistance Listing numbers 10.565/10.568/10.569), Coronavirus Relief Fund (CRF) (Assistance Listing number 21.019), Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing number 21.027), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing number 93.323), and Medicaid Cluster (Assistance Listing numbers 93.775/93.777/93.778). We also tested HIV Care Formula Grants (Assistance Listing number 93.917) and Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing number 93.959), which are type B programs. We identified the following internal control and compliance concerns:

- Medical Assistance Program—Payments to Terminated Providers (Finding 2021-300);
- Epidemiology and Laboratory Capacity for Infectious Diseases Program—Subrecipient Monitoring (Finding 2021-301);
- Supplemental Nutrition Assistance Program—EBT Card Security (Finding 2021-302);

- Epidemiology and Laboratory Capacity for Infectious Diseases Program—Performance Reporting (Finding 2021-303);
- Medical Assistance Program—Audit Requirements for Managed Care Providers (Finding 2021-304);
- Coronavirus Relief Fund—Skilled Nursing Facility Incentive Program (Finding 2021-305);
- HIV Care Formula Grants Program—Eligibility (Finding 2021-306);
- Coronavirus Relief Fund—Unallowable Costs (Finding 2021-307); and
- Block Grants for Prevention and Treatment of Substance Abuse—Federal Funding Accountability and Transparency Act Reporting (Finding 2021-308).

In addition, we followed up on the progress of DHS in addressing Findings 2020-300 through 2020-310 of our FY 2019-20 audit (report 21-6), as well as Finding 2019-304 of our FY 2018-19 audit (report 20-3) and Findings 2018-301 and 2018-303 of our FY 2017-18 audit (report 19-3). DHS implemented corrective actions to address our concerns related to Findings 2020-300, 2020-302, 2020-305, 2020-308, 2020-310, 2019-304, 2018-301, and to partially address Findings 2020-301, 2020-303, 2020-306, 2020-307, and 2018-303. DHS did not implement corrective actions to address our concerns related to Findings 2020-304 and 2020-309. It is important for DHS to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of each finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

### **Finding 2021-300: Medical Assistance Program—Payments to Terminated Providers**

#### ***Background:***

The U.S. Department of Health and Human Services provides funding to the Department of Health Services (DHS) for the Medical Assistance (MA) Program. Funding under the MA Program is used to assist states in maintaining and expanding health care services to certain categories of low-income persons. We first reported noncompliance with MA Program regulations for making payments to providers subsequent to their termination dates during our FY 2017-18 audit (report 19-3). We again identified noncompliance during FY 2019-20 and, in report 21-6, we recommended that DHS recoup improper MA Program payments it made to ineligible providers and implement a timely process to identify improper payments made to terminated MA Program providers for services provided after their termination dates (Finding 2020-302).

***Criteria:***

As required by 42 CFR ss. 431.107 and 447.10, DHS is to ensure each provider of medical services that participates in the MA Program and receives payment is licensed in accordance with federal, state, and local laws and regulations. Chapter DHS 105, Wis. Adm. Code, further requires all MA Program providers to be certified in order to provide medical services, and s. DHS 106.06 (4), Wis. Adm. Code, authorizes DHS to suspend or terminate the certification of health care providers under the MA Program. Providers that are suspended or terminated are ineligible to receive MA Program payments, except for medical services provided prior to the date of the suspension or termination, and DHS may recover payments made in error.

***Condition:***

DHS authorizes the MA Program fiscal agent to terminate providers because they are no longer certified, including for failure to renew a required license. The fiscal agent enters information on terminated providers into the Medicaid Management Information System (MMIS), which verifies an MA Program provider's status when the provider's claim for payment is processed. The fiscal agent establishes the effective termination date as the date the termination event occurred. Information on a termination event is rarely available to the fiscal agent prior to the event, and termination information is typically entered into MMIS subsequent to the date that the provider became ineligible to provide services under the MA Program.

In August 2020, DHS developed a weekly report to identify instances in which payments were made to providers who were identified as eligible in MMIS at the time the claim was processed but who were subsequently identified to be ineligible. DHS then took steps to recoup such payments. However, during our FY 2020-21 audit, we identified 5 providers that received payment for all or a portion of 518 MA Program claims that were for services provided after the provider's effective termination date.

***Context:***

As of June 30, 2021, DHS had more than 152,900 eligible providers within the MA Program. During FY 2020-21, the fiscal agent processed over 23.5 million claims in MMIS. To review if payments were made only to eligible providers, we obtained a listing of MA Program providers that were terminated during FY 2020-21 and the effective termination date for each provider. The fiscal agent terminated 10,196 providers during FY 2020-21. To identify if claims were paid to providers subsequent to a provider's effective termination date, we performed a match between a listing of these providers and the FY 2020-21 MA Program fee-for-service claims data. We then reviewed the weekly report to determine if any matched claims were identified in the report. Finally, we interviewed DHS and fiscal agent staff regarding payments not identified by the report.

***Questioned Costs:***

We estimated that a total of \$215,480 in improper MA Program payments were paid with federal funds during FY 2020-21. This estimate was calculated by applying the applicable federal medical assistance percentage (FMAP) to 518 MA Program claims for payments that we found DHS made to providers who were ineligible to receive payments at the time the services were provided.

**Effect:**

We found that DHS did not identify or seek to recoup MA Program claims to all providers who did not meet applicable laws and requirements at the time services were provided. DHS received federal reimbursement for payments made to the ineligible providers resulting in an improper payment of federal funds.

**Cause:**

The weekly report developed by the fiscal agent did not accurately identify all instances in which payments were made to providers who were subsequently identified to be ineligible. For example, for certain claims where a range of service dates are applicable, the weekly report focused only on the end date instead of considering the entire range of dates, which would have identified additional overpayments to pursue.

**☑ Recommendation**

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We recommend the Wisconsin Department of Health Services:

- seek to recoup improper Medical Assistance Program payments it made to 5 ineligible providers during FY 2020-21 for services provided after their effective termination dates; and
- implement by June 30, 2022, changes to its weekly report to accurately identify all instances in which payments were made to providers who were subsequently identified to be ineligible, including identifying all claims where providers were terminated between the beginning and ending date of a service range.

**Finding 2021-300: Medical Assistance Program—Payments to Terminated Providers**

**COVID-19—Medical Assistance Program** (Assistance Listing number 93.778)

<u>Award Numbers</u>	<u>Award Years</u>
2005WI5MAP	2020
2105WI5MAP	2021

**Questioned Costs:** \$20,377

**Medical Assistance Program** (Assistance Listing number 93.778)

<u>Award Numbers</u>	<u>Award Years</u>
2005WI5MAP	2020
2105WI5MAP	2021

**Questioned Costs:** \$195,103

**Type of Finding:** Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.

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## **Finding 2021-301: Epidemiology and Laboratory Capacity for Infectious Diseases Program—Subrecipient Monitoring**

### ***Background:***

The Centers for Disease Control and Prevention (CDC) provides funding to DHS for the ELC program. DHS provided a portion of the funding under this program to subrecipients, including some that received multiple subawards for different ELC projects during FY 2020-21.

### ***Criteria:***

Federal programs at DHS are subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to DHS's monitoring of subrecipients:

- under 2 CFR s. 200.332 (a), DHS is required to communicate certain information to subrecipients at the time of the subaward, including the federal award identification number, the period of the federal award to DHS, the assistance listing number, and the title of the federal award;
- under 2 CFR s. 200.332 (b), DHS is required to evaluate each subrecipient's risk of noncompliance with federal regulations and the terms and conditions of each subaward for purposes of determining the appropriate nature and level of subrecipient monitoring; and
- under 2 CFR s. 200.332 (d) through (f), DHS is required to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

DHS had established a central grant agreement template to include all required information to communicate to subrecipients, and a standard risk assessment form, and made it available to all staff administering grant programs. DHS further established central policies to ensure compliance with federal subrecipient monitoring requirements, including the requirement to complete risk assessments for each subaward for each contract period.

### ***Condition:***

DHS did not complete 106 of 203 required risk assessments for ELC subawards made to subrecipients during FY 2020-21. Although DHS performed some monitoring activities for these subawards, DHS cannot be assured that the monitoring activities it completed were sufficient without first completing a formal risk assessment.

***Context:***

DHS annually subawards federal funds to counties, tribes, cities, and nonprofit organizations to support ELC program objectives. During FY 2020-21, DHS expended \$173.7 million in ELC program funding, including \$15.6 million in payments to 99 subrecipients. We discussed subrecipient monitoring requirements and procedures with DHS staff. We requested information from DHS on risk assessment procedures it completed during FY 2020-21 and the related monitoring activities to assess whether DHS completed the required risk assessments and adequately monitored the program subrecipients. DHS made multiple subawards to some subrecipients. Because DHS completes risk assessments for each subaward, the number of required risk assessments was higher than the number of subrecipients.

***Questioned Costs:***

None.

***Effect:***

Because DHS did not evaluate each subrecipient's risk of noncompliance, it cannot be assured that the nature and level of subrecipient monitoring procedures it completed were sufficient to ensure that the subrecipients used the funds appropriately for each subaward.

***Cause:***

DHS staff administering the ELC program did not follow all federal requirements or DHS policies related to subrecipient monitoring. DHS staff did not follow procedures and complete risk assessments for its ELC subawards with local and tribal health departments. DHS staff indicated that because risk assessments had been completed for these entities by other DHS staff for other federal program subawards, staff did not believe they were required for the ELC subawards. DHS staff also indicated that they believed risk assessments were needed only once during the grant award project period, which may be multiple years, instead of completing them for each annual contract period. Finally, DHS did not have a central process to manage or track whether required risk assessments were completed in a timely manner for all ELC subawards.

 **Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *train all staff administering grant programs on existing policies for subrecipient monitoring requirements;*
- *follow policies for conducting risk assessments for each federal subaward and for each federal program and contract period; and*
- *implement a tracking system to ensure that it conducts risk assessments for all subawards in a timely manner.*



### **Finding 2021-301: Epidemiology and Laboratory Capacity for Infectious Diseases Program—Subrecipient Monitoring**

#### ***COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases*** (Assistance Listing number 93.323)

<u>Award Numbers</u>	<u>Award Years</u>
6 NU50CK000534-01-06	2020
6 NU50CK000534-01-07	2020
6 NU50CK000534-01-08	2020
6 NU50CK000534-01-09	2020
6 NU50CK000534-02-00	2021
6 NU50CK000534-02-01	2021
6 NU50CK000534-02-05	2021

#### ***Epidemiology and Laboratory Capacity for Infectious Diseases*** (Assistance Listing number 93.323)

<u>Award Numbers</u>	<u>Award Years</u>
6 NU50CK000534-01-00	2020
6 NU50CK000534-01-01	2020
6 NU50CK000534-02-00	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.

### **Finding 2021-302: Supplemental Nutrition Assistance Program—EBT Card Security**

#### ***Background:***

In administering SNAP, DHS is responsible for determining eligible participants. Benefits are provided to these eligible participants through an EBT card with a monetary balance that can be used by the participant to purchase food. DHS contracts with a fiscal agent to mail cards to participants and to maintain a participant's monetary balance. Each card has an address printed on it that requests that lost cards be returned to the fiscal agent or to DHS.

#### ***Criteria:***

Under 7 CFR s. 274.8 (b) (3), DHS is required to maintain adequate security over, and documentation of, EBT cards to prevent their theft, embezzlement, loss, damage, destruction, unauthorized transfer, negotiation, or use. DHS procedures require two persons to be present when returned EBT cards are collected, processed, and destroyed, unless a waiver of this two-person requirement is approved by a supervisor. These procedures also include maintaining a log that identifies the EBT cards that were

destroyed, the date of destruction, and the signature of the two employees present for the destruction. This log is required to be reviewed monthly by a DHS supervisor.

***Condition:***

DHS did not provide documentation that two persons were present when returned EBT cards were destroyed for the six weeks we selected for review. Further, for 11 of 12 months during FY 2020-21, DHS indicated that it did not follow its procedures to have two persons present. DHS also did not provide documentation that a supervisor had waived the two-person requirement or had reviewed the returned-card log each month.

***Context:***

We discussed with DHS its procedures for the destruction of returned EBT cards. DHS reported that approximately 40 EBT cards are returned directly to DHS for destruction each month. To review DHS's process and documentation of EBT card destruction, we selected logs for six weeks of FY 2020-21.

***Questioned Costs:***

None.

***Effect:***

Proper security over returned EBT cards was not maintained throughout most of FY 2020-21, which increased the risk of theft, unauthorized transfer, negotiation, or improper use of the EBT cards.

***Cause:***

DHS staff responsible for this process reported that the requirement to have two employees present during the destruction of returned EBT cards was waived by a DHS supervisor because it was not always feasible during the public health emergency. DHS procedures did not require documentation of the duration for which a waiver was authorized nor did the procedures specify what alternative should have been implemented to maintain security over returned EBT cards during the public health emergency. Further, DHS procedures did not require documentation of the monthly supervisory review.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *update its written procedures to require documentation of any approval to waive the two-person requirement, including the reasons a waiver was requested, the duration of the waiver, and steps required to mitigate the increased risk; and*
- *document the supervisor's monthly review of the returned-card log.*

## **Finding 2021-302: Supplemental Nutrition Assistance Program—EBT Card Security**

### ***COVID-19—Supplemental Nutrition Assistance Program***

(Assistance Listing number 10.551)

<u>Award Numbers</u>	<u>Award Years</u>
20WI35055592301	2020
21WI35055592301	2021

### ***Supplemental Nutrition Assistance Program***

(Assistance Listing number 10.551)

<u>Award Numbers</u>	<u>Award Years</u>
20WI35055592301	2020
21WI35055592301	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.

## **Finding 2021-303: Epidemiology and Laboratory Capacity for Infectious Diseases Program—Performance Reporting**

### ***Background:***

The CDC provides funding to DHS for the ELC program. This funding is used for various projects to detect, respond, prevent and control infectious diseases. During FY 2020-21, DHS expended \$173.7 million under the program.

### ***Criteria:***

Under 45 CFR s. 75.342 (b) (1), DHS is required to submit performance reports, including progress reports, to the federal government. In addition, 2 CFR s. 200.334 requires that DHS retain documents supporting a federal award for three years after the final award expenditure report is submitted.

### ***Condition:***

DHS staff did not retain copies of performance information DHS entered into a specified federal system, which overwrites most previously reported information when a subsequent report is entered. Although some cumulative information was accessible for certain activities from the federal system, DHS could not provide us with all reported information it had entered at specific dates. DHS also could not provide any documentation to support three of the eight performance reports for which we requested information.

### ***Context:***

We interviewed DHS staff to gain an understanding of the procedures for compiling information for the ELC financial reports and performance reports, including progress

reports, and submitting the reports to the federal government. Based on federal requirements and guidance, DHS was required to complete and submit 96 financial reports and 45 performance reports to CDC during FY 2020-21. We requested copies of 8 performance reports and related supporting documentation. To fulfill our request, DHS requested and received certain performance information directly from CDC, which identified the specific information DHS had entered into the federal system and the date the information was entered.

**Question Costs:**

None.

**Effect:**

DHS did not comply with federal requirements to retain documentation to support federal awards. DHS cannot be assured that it reported complete and accurate information to enable CDC to assess the outcomes of the ELC program.

**Cause:**

DHS indicated that performance reporting responsibilities are decentralized among staff working on specific ELC activities. DHS did not establish formal, written procedures for the ELC performance reports, including the steps needed to compile the information, a process for retaining copies of information submitted for each required report in a central location, and a process for retaining all supporting documentation in a central location.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *develop formal, written procedures to identify the steps needed to compile accurate and complete information for the ELC performance reports;*
- *retain in a central location for the time period required by federal regulations copies of all performance reports it submits to the federal government;*
- *retain in a central location for the time period required by federal regulations all documentation that is used to support information included in each performance report it submits to the federal government; and*
- *provide training to staff responsible for preparing reports.*

**Finding 2021-303: Epidemiology and Laboratory Capacity for Infectious Diseases Program—Performance Reporting**

**COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases**  
(Assistance Listing number 93.323)

<u>Award Numbers</u>	<u>Award Years</u>
6 NU50CK000534-01-07	2020
6 NU50CK000534-01-08	2020
6 NU50CK000534-01-09	2020

6 NU50CK000534-02-00	2021
6 NU50CK000534-02-01	2021
6 NU50CK000534-02-04	2021
6 NU50CK000534-02-05	2021
6 NU50CK000534-02-08	2021
6 NU50CK000534-02-10	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the finding and recommendation.

### **Finding 2021-304: Medical Assistance Program—Audit Requirements for Managed Care Providers**

**Background:**

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program, which provides health care services to certain categories of low-income persons. To provide medical services to some eligible participants, DHS contracts with managed care providers that are responsible for managing patient care for several programs, including managed care organizations for the Family Care program and health maintenance organizations and prepaid inpatient hospital plans for the BadgerCare Plus program. DHS pays managed care providers a capitation rate each month for each eligible participant. DHS establishes these rates from financial information it receives from these providers, including required financial templates and audited financial statements. Further, DHS periodically monitors each managed care provider through reviews of the financial information reported and used in establishing these capitation rates.

**Criteria:**

Federal regulations required that DHS obtain specific financial information from managed care providers to assist in setting capitation rates and ensuring financial solvency. Applicable federal regulations include:

- under 42 CFR s. 438.3 (m), states must contractually require each managed care provider to submit each year an audited financial report conducted in accordance with generally accepted accounting principles and generally accepted auditing standards specific to the MA contract;
- under 42 CFR s. 438.602 (e), states must periodically, but no less than once every three years, conduct an audit, or contract for an audit, of the accuracy, truthfulness, and completeness of certain financial data submitted by each managed care provider; and
- under 42 CFR s. 438.602 (g), states must post the results of the periodic audits conducted for each managed care provider to the state's website.

***Condition:***

DHS did not obtain, nor provide, audited financial statements for 1 of 7 managed care providers we reviewed. Although this provider, a prepaid inpatient hospital plan, submitted financial data required by DHS for use in the calculation of capitation rates, DHS did not provide audited financial statements for the provider.

In addition, DHS posted to its website the results of the periodic audits conducted for health maintenance organizations in a summary rather than specifically identifying the results of the review for each provider.

***Context:***

During FY 2020-21, DHS contracted with 26 managed care providers. Depending upon the type of managed care provider, DHS has varying requirements for the submission of financial information and different processes for completing periodic audits. For instance, DHS has differing templates for the submission of required financial information depending on the type of managed care provider. In addition, DHS has contracted with an outside audit firm to perform periodic audits of 18 health maintenance organizations and prepaid inpatient hospital plans, and has a memorandum of understanding with the Wisconsin Office of the Commissioner of Insurance to perform reviews of 8 managed care organizations.

***Questioned Costs:***

None.

***Effect:***

Without submission of audited financial statements, DHS does not have assurance from an independent auditor that the financial statements are fairly presented and free of material misstatements. Because this information is used, in part, in establishing capitation rates, DHS does not have independent assurance that financial information used in the calculation of capitation rates is accurate. In addition, summary results of the periodic audits for health maintenance providers do not provide sufficient detail on the state's website for the public to assess the audit results for each managed care provider.

***Cause:***

Although required by its contracts with the prepaid inpatient hospital plans, DHS indicated that it had not enforced the submission of financial statements for this particular prepaid inpatient hospital plan because it is part of a county government and separate financial statements specific to the MA contract were not prepared. In posting the periodic audits of health maintenance organizations, DHS indicated that it considered disclosure of information specific to an audited provider to be sensitive and instead determined that reporting information in summary was appropriate.

 **Recommendation**


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*We recommend the Wisconsin Department of Health Services:*

- *ensure it requires and obtains audited financial statements specific to the Medical Assistance contract from all managed care providers each year; and*

- ensure it complies with all federal requirements for posting audit results for each managed care provider to the state website.

**Finding 2021-304: Medical Assistance Program—Audit Requirements for Managed Care Providers**

**COVID-19—Medical Assistance Program** (Assistance Listing number 93.778)

<u>Award Numbers</u>	<u>Award Years</u>
2005WI5MAP	2020
2105WI5MAP	2021

**Medical Assistance Program** (Assistance Listing number 93.778)

<u>Award Numbers</u>	<u>Award Years</u>
2005WI5MAP	2020
2105WI5MAP	2021

**Questioned Costs:** None

**Type of Finding:** Noncompliance

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation to ensure it requires and obtains audited financial statements specific to the Medical Assistance contract from all managed care providers each year.

The Department of Health Services disagrees with the finding and recommendation that it does not comply with all federal requirements for posting audit results for each managed care provider to the state website.

**Rebuttal from the Wisconsin Legislative Audit Bureau:** In its response to Finding 2021-304, DHS disagreed in part with our recommendation. Specifically, DHS disagreed with our interpretation of the requirement in 42 CFR s. 438.602(g), which states that the results of any audits under paragraph (e) of this section be posted to the state’s website. Under 42 CFR 438.602(e), the State is required to conduct periodic audits of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each managed care provider. It is not our interpretation that DHS must post on the State’s website the entire audit for each provider. However, when DHS posted results of the audits in aggregate or summary format, DHS did not provide sufficient detail to allow a reader to assess the results of the audits for each managed care provider. In response, DHS could choose to reach out to the federal government to seek further clarification. As part of our FY 2021-22 audit, we will follow up on the status of this finding.

## **Finding 2021-305: Coronavirus Relief Fund—Skilled Nursing Facility Incentive Program**

### ***Background:***

The Department of Administration (DOA) contracted with DHS to administer the Skilled Nursing Facility Incentive Program. The program was funded with \$30.0 million from the CRF. The goal of the program was to increase the capacity of skilled nursing facilities to accept patients being discharged from acute-care hospitals. The program was in operation from October 18, 2020, through December 30, 2020. DHS provided an incentive payment of \$2,900 to participating skilled nursing facilities for each person directly admitted from an acute-care hospital to the skilled nursing facility.

### ***Criteria:***

DHS is required to follow U.S. Department of the Treasury guidance that requires it to keep records sufficient to demonstrate the CRF funding was used in accordance with federal regulations. Under 2 CFR s. 200.303, DHS must establish and maintain effective internal control over its federal awards to provide reasonable assurance that it is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the award.

### ***Condition:***

DHS could not provide documentation of the approval of the calculation of the amount paid to each facility for the Skilled Nursing Facility Incentive Program payments. The calculation involved examining skilled nursing facility admission information to ensure duplicate payments were not made for the same patient over the term of the program.

### ***Context:***

During FY 2020-21, DHS provided incentive payments to a total of 358 skilled nursing facilities who participated in the Skilled Nursing Facility Program. We requested documentation of the program from DHS staff, including written procedures on the administration of the program; documentation of the attestations made by the facilities; documentation of the approval of the payments, including the calculation of the amount paid and the facility; and the underlying data used to calculate the payment amount.

### ***Questioned Costs:***

None.

### ***Effect:***

DHS is in noncompliance with federal regulations that require it to maintain documentation related to its administration of federal funding. Without adequate documentation, it is not clear that the payments were reviewed to ensure amounts were calculated correctly and for the correct facility.

### ***Cause:***

DHS staff indicated that the employees who administered this program are no longer with the department. DHS staff had significant difficulty providing documentation related to the program, including the underlying data necessary for our auditors to



substantiate the payments. After our first inquiries and requests for information on March 2, 2022, and March 8, 2022, we were provided the underlying data used to calculate payments on April 13, 2022. Further, DHS staff indicated that this program was established in a short time frame during the public health emergency, which may have contributed to the documentation issues.

#### **Recommendation**

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*We recommend the Wisconsin Department of Health Services ensure it maintains documentation related to federal program administration in accordance with federal regulations.*

#### **Finding 2021-305: Coronavirus Relief Fund—Skilled Nursing Facility Incentive Program**

**COVID-19—Coronavirus Relief Fund** (Assistance Listing number 21.019)

<u>Award Number</u>	<u>Award Year</u>
None	2020

**Questioned Costs:** None.

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.

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#### **Finding 2021-306: HIV Care Formula Grants Program—Eligibility**

##### **Background:**

DHS receives funding from the U.S. Department of Health and Human Services Health Resources and Services Administration (HRSA) to administer the HIV Care Formula Grants program. The AIDS Drug Assistance Program (ADAP), which is authorized under the HIV Care Formula Grants program, provides low-income Wisconsin residents living with HIV access to medication and medical services. ADAP covers the cost of medications, medication deductions, and health insurance premiums for eligible individuals.

##### **Criteria:**

Under 42 USC 300ff-26 (b), to receive benefits under the ADAP program an individual must have a medical diagnosis of HIV/AIDS and be low-income as defined by the state. DHS defined the low-income threshold as households with gross income at or below 300 percent of the federal poverty level. DHS also established a policy manual to include documentation requirements to determine eligibility, including certain information that must be verified during the eligibility determination process. According to federal regulations and DHS policy, eligibility is recertified every six months. When a participant is determined to be eligible, DHS requires that it send letters to the participant and relevant pharmacies indicating that the participant is

eligible and, if the participant has other insurance coverage, that ADAP is the payer of last resort.

***Condition:***

Without an automated system to perform certain calculations, DHS manually reviews ADAP applications and related supporting documentation. There is no established review process for eligibility determinations. Of the 25 participants we selected for review, we identified one who was ineligible for ADAP funding because this participant exceeded the established income requirement. In addition, DHS could not provide documentation that it had sent a letter to a different participant in March 2021 communicating that the participant was eligible for ADAP.

***Context:***

We interviewed DHS staff to gain an understanding of the procedures for reviewing ADAP applications and completing the eligibility determination process. To review DHS's eligibility determination process, we reviewed the DHS ADAP policy manual and obtained from DHS a listing of participants active during FY 2020-21. To review compliance with eligibility requirements, we selected 25 of 1,352 participants.

***Questioned Costs:***

We determined that \$3,728 in unallowable costs were claimed in federal funds during FY 2020-21. We also question an undetermined amount for other ADAP participants for whom DHS continued to claim federal funds when participant income may have exceeded established income requirements.

***Effect:***

We found DHS did not comply with its established income requirement for ADAP funding. As a result, DHS granted ADAP funding to an ineligible individual and inappropriately claimed federal funds during FY 2020-21. In addition, DHS cannot be assured that it communicated complete and accurate information to participants about their eligibility status.

***Cause:***

In October 2020, DHS did not document whether it clarified inconsistent information noted for the household size on an initial application. During the recertification of eligibility in March 2021, DHS identified that the household size was incorrect, which resulted in the participant's income exceeding established income requirements. DHS subsequently terminated the participant from the program. DHS indicated that because it did not clarify the household size appropriately at the time of initial application, it did not seek to recoup any costs incurred during the period the participant was ineligible.

Regarding its requirement to communicate to participants, in March 2020 DHS transitioned from a paper to an electronic document management process and developed a template to compile the letters. DHS indicated that some letters may have been misplaced or the template was not saved for each participant during the transition to these new processes.

**☑ Recommendation**

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We recommend the Wisconsin Department of Health Services:

- return to the federal government the unallowable costs identified;
- train all staff reviewing eligibility applications on existing policies for verification requirements;
- retain all documentation to support participant eligibility determinations; and
- communicate the eligibility status to all participants.

**Finding 2021-306: HIV Care Formula Grants Program—Eligibility**

**HIV Care Formula Grants** (Assistance Listing number 93.917)

<u>Award Numbers</u>	<u>Award Years</u>
5 X07HA00027-30-00	4/1/2020–3/31/2021
6 X07HA00027-30-01	4/1/2020–3/31/2021
5 X07HA00027-31-00	4/1/2021–3/31/2022

**Questioned Costs:** \$3,728

**Type of Finding:** Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.

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**Finding 2021-307: Coronavirus Relief Fund—Unallowable Costs****Background:**

During FY 2019-20, the State of Wisconsin was advanced \$2.0 billion in federal funds from the CRF as part of the CARES Act, which was enacted in March 2020. DOA administers the CRF and works with other state agencies to identify allowable uses of the CRF. DOA contracted with DHS to administer various programs established by DHS to respond to the public health emergency.

**Criteria:**

DHS is responsible for ensuring costs charged to federal grant programs it administers are allowable under federal statutes, federal regulations, and the terms and conditions of the federal award. According to Section 5001 of the CARES Act, states are required to use payments from the CRF to fund:

- necessary expenditures incurred due to the public health emergency;
- costs that were not accounted for in the State's budget that was in place when the CARES Act was enacted; and

- costs that were incurred between March 1, 2020, and December 30, 2020. The Consolidated Appropriations Act, 2021, which was enacted in December 2020, extended the time period during which allowable costs could be funded by the CRF to December 31, 2021.

The U.S. Department of the Treasury established guidance for recipients of the CRF to provide additional clarity and its interpretation on the allowable uses of the CRF. For example, Treasury guidance indicates that administrative expenses may be allowable if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. Treasury guidance indicates that charging indirect costs to the CRF is not allowable.

***Condition:***

During FY 2020-21, DHS charged the CRF \$72,523 in STAR development costs, which are assessed annually by DOA to recover the State's costs to develop STAR, the State's enterprise resource planning system implemented in FY 2015-16. We note that the FY 2020-21 STAR development costs allocation to DHS increased by \$30,121, or 2.3 percent over the prior year. These costs do not meet the requirements of the CARES Act as necessary expenditures incurred to address the public health emergency that were not accounted for in the budget.

In addition, DHS charged the CRF \$456,196 in central human resources costs that were allocated by the DOA Division of Personnel Management. These costs relate to the oversight and management of the State's human resources laws, policies, and procedures performed by DOA, and would have included costs incurred by DOA in the hiring of employees to address the public health emergency. However, we are concerned that the total assessment to DHS increased by \$210,998, or 2.8 percent over the prior year, and yet the CRF was charged more than twice the amount of the increase.

***Context:***

During FY 2020-21, DHS used CRF funding for \$435.7 million in expenditures. We reviewed various programs administered by DHS and conducted testing to assess if expenditures met the requirements of Section 5001 of the CARES Act and Treasury guidance. To complete our testing, we requested supporting documentation for the expenditure transactions and interviewed DHS staff.

***Questioned Costs:***

We question the total STAR development cost assessment of \$72,523, as these costs would not have been incurred to address the public health emergency. We question an undetermined amount of the DOA Division of Personnel Management assessment as the amount charged to the CRF was higher than the total increase in the share of the assessment billed to DHS.

***Effect:***

Because unallowable costs were charged to the CRF, DHS was not in compliance with federal requirements for the use of CRF funding.

***Cause:***

DHS indicated that it used its established cost allocation methodology to allocate STAR and DOA Division of Personnel Management costs, and DHS believed this was a

reasonable methodology for allocating these costs. DHS also expressed that STAR and DOA Division of Personnel Management assessments increased from FY 2019-20 to FY 2020-21, providing an indication that spending related to the public health emergency had an effect on the allocation and thus some portion of these costs should be funded by federal grants, such as the CRF.

#### **Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *return the \$72,523 in questioned costs related to the allocation of STAR development costs to the Wisconsin Department of Administration (DOA) for reallocation to allowable uses or return the \$72,523 to the federal government; and*
- *reassess and determine the appropriate amount of the DOA Division of Personnel Management allocation to charge to the Coronavirus Relief Fund and return the remaining amount to DOA for reallocation to allowable uses or return the amount to the federal government.*

#### **Finding 2021-307: Coronavirus Relief Fund—Unallowable Costs**

**COVID-19—Coronavirus Relief Fund** (Assistance Listing number 21.019)

<u>Award Number</u>	<u>Award Year</u>
None	2020

**Questioned Costs:** \$72,523

**Type of Finding:** Noncompliance

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services disagrees with the finding and recommendation.

**Rebuttal from the Wisconsin Legislative Audit Bureau:** In its response to Finding 2021-307, DHS disagreed with our finding regarding allowable costs and the CRF. The CARES Act states that costs charged to the CRF must be:

- necessary expenditures incurred due to the public health emergency;
- not accounted for in the State's budget that was in place when the CARES Act was enacted; and
- incurred prior to December 31, 2021.

Treasury guidance does not address the appropriateness of allocating costs to the CRF and further indicates that administrative expenses may be allowable if they represent an increase over previously budgeted amounts.

Although DHS indicated that it followed its established cost allocation plans in charging the questioned costs to the CRF, the STAR development costs are an

allocation of costs from the development of the State's ERP System, which was implemented in FY 2015-16, and outside the period of performance of the CRF. These costs do not appear to be necessary costs incurred to address the public health emergency. We further note that both the STAR development costs and the central human resources allocation were reoccurring costs that DHS would have been planning for when the CARES Act was passed. In response to this finding, DHS could choose to reach out to the federal government to seek further clarification. As part of our FY 2021-22 audit, we will follow up on the status of this finding.

### **Finding 2021-308: Block Grants for Prevention and Treatment of Substance Abuse—Federal Funding Accountability and Transparency Act Reporting**

#### ***Background:***

The U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration provides funding to DHS for the Substance Abuse Prevention and Treatment Block Grant (SABG) program, also referred to as the Block Grants for Prevention and Treatment of Substance Abuse program. DHS provided a portion of SABG funding to subrecipients during FY 2020-21.

SABG subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

#### ***Criteria:***

Under 2 CFR s. 170, DHS is required to report in the FFATA Subaward Reporting System (FSRS) subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be completed no later than the last day of the month following the month in which the subaward was made. For example, if DHS signed a subaward contract on November 7, 2020, it must be reported in FSRS no later than December 31, 2020.

#### ***Condition:***

We found that none of the 12 SABG subawards we reviewed were reported in a timely manner in FSRS, including one subaward totaling \$245,000 that had yet to be reported in FSRS at the time of our fieldwork in April 2022. The contract for this subaward was signed on June 2, 2021, and, therefore, DHS should have reported the subaward in FSRS by July 31, 2021. The contracts for the remaining 11 SABG subawards we reviewed, totaling \$1.3 million, were signed between November 3, 2020, and February 12, 2021. DHS should have reported these subawards in FSRS between December 31, 2020, and March 31, 2021, but did not do so until April 28, 2021. For each of these 11 subawards, we also found DHS incorrectly reported the subaward contract signature date.

#### ***Context:***

During FY 2020-21, DHS expended approximately \$21.5 million in subawards for the SABG program. We interviewed DHS staff to gain an understanding of the procedures for compiling information for subawards and reporting the information in FSRS. We found that DHS staff periodically identified subawards required to be reported in FSRS

using information compiled from several DHS systems. We reviewed 12 of 141 SABG subawards, totaling \$1.6 million, that were awarded during FY 2020-21. We requested from DHS screenshots from FSRS and subaward documentation to support the information reported in FSRS.

**Questioned Costs:**

None.

**Effect:**

DHS is not in compliance with FFATA requirements for the reporting of subawards in FSRS.

**Cause:**

DHS indicated that it prioritized other federal reporting during the public health emergency and did not consistently review information that was required to be reported in FSRS. DHS did not accurately report the date the subaward contract was signed in FSRS because it did not compile this key data element for its subawards in the same manner as it did for other required key data elements.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services improve its written procedures related to the Federal Funding Accountability and Transparency Act reporting process, including:*

- *reviewing monthly that all required subawards are reported;*
- *identifying and reporting accurately all key data elements for each subaward; and*
- *ensuring all subawards, including any amendments or modifications to a subaward, greater than \$30,000 are reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System in a timely manner.*

**Finding 2021-308: Block Grants for Prevention and Treatment of Substance Abuse—Federal Funding Accountability and Transparency Act Reporting**

***Block Grants for Prevention and Treatment of Substance Abuse***  
(Assistance Listing number 93.959)

<u>Award Numbers</u>	<u>Award Years</u>
1B08TI083040-01	10/1/2019-9/30/2021
1B08TI083482-01	10/1/2020-9/30/2022

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the finding and recommendation.





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## Department of Public Instruction

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The Wisconsin Department of Public Instruction (DPI) provides guidance and technical assistance to support public elementary and secondary education in Wisconsin. It also provides assistance for the development and improvement of public and school libraries. In FY 2020-21, DPI administered \$1.0 billion in federal financial assistance.

We tested DPI's internal controls and compliance with grant requirements for four type A programs: Child Nutrition Cluster (Assistance Listing numbers 10.553/10.555/10.556/10.559/10.579), Title I Grants to Local Educational Agencies (Assistance Listing number 84.010), Special Education Cluster (IDEA) (Assistance Listing numbers 84.027/84.173), and Education Stabilization Fund (Assistance Listing number 84.425). We identified the following internal control and compliance concerns:

- Education Stabilization Fund—ESSER Reporting (2021-400); and
- Education Stabilization Fund—Federal Funding Accountability and Transparency Act Reporting (2021-401).

In addition, we followed up on DPI's progress in addressing Finding 2020-400 of our FY 2019-20 audit (report 21-6). DPI implemented corrective actions to address this finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of the finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

## **Finding 2021-400: Education Stabilization Fund—ESSER Reporting**

### ***Background:***

The U.S. Department of Education provides funding to DPI for several subprograms of the Education Stabilization Fund grant program, which includes the Elementary and Secondary School Emergency Relief (ESSER) Fund. The purpose of the ESSER Fund is to provide local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the effects of the public health emergency on elementary and secondary schools. The ESSER Fund includes two rounds of funding. ESSER I was created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and ESSER II was created by the Coronavirus Response and Relief Supplemental Appropriations (CRRSAA) Act. DPI uses ESSER funding to address various LEA needs related to the public health emergency, including personal protective equipment, sanitation, and technology equipment. During FY 2020-21, DPI expended \$120.2 million under the ESSER Fund, of which \$106.5 million was expended under ESSER I and \$13.7 million was expended under ESSER II.

### ***Criteria:***

Under 2 CFR s. 200.303, DPI is required to establish and maintain effective internal controls over its federal programs to provide reasonable assurance that the federal programs are administered in compliance with federal laws and regulations as well as the terms and conditions of its federal awards. This includes effective internal controls over the preparation of reports for the federal government. Under 34 CFR s. 76.720 (b), DPI is required to submit an annual report to the U.S. Department of Education on the uses of ESSER funds. In addition, 34 CFR s. 76.730 requires that DPI retain supporting documentation for a federal award. DPI was required to submit its first ESSER annual report by February 1, 2021. This report was to include activity from March 13, 2020, through September 30, 2020.

### ***Condition:***

DPI could not provide supporting documentation for the amounts it reported in the ESSER annual report or for the steps it took to compile and review the report. Although DPI did not maintain a copy of the original report submitted to the U.S. Department of Education, it did maintain a version of the report that was revised to correct errors identified by the U.S. Department of Education during a data quality review. The revised annual report was submitted at the request of the U.S. Department of Education.

### ***Context:***

We interviewed DPI staff to gain an understanding of the procedures for preparing the ESSER Fund annual report and for submitting the report to the U.S. Department of Education. During FY 2020-21, DPI was required to submit one annual report for the ESSER Fund. However, DPI was required to resubmit its annual report to correct errors identified during a data quality review performed by the U.S. Department of Education. We requested copies of the original and resubmitted versions of the annual report, as well as the supporting documentation for the amounts included in the reports.

### ***Questioned Costs:***

None.

**Effect:**

DPI cannot be assured that it reported complete and accurate information on the State's uses of the ESSER Fund to the U.S. Department of Education.

**Cause:**

DPI did not have formal, written procedures for compiling the ESSER Fund annual report, such as:

- procedures that identify the specific information that is needed from LEAs or other sources;
- the steps needed to compile the information;
- the steps taken to review the report; or
- the process for retaining all supporting documentation.

DPI indicated that it did not develop formal written procedures because report submission requirements changed during the compilation period. Further, DPI anticipated that reporting requirements would change for the second reporting period. In addition, DPI indicated that employee turnover affected its ability to provide supporting documentation because the individual involved in the preparation of the reports left DPI in August 2021.

 **Recommendation**

*We recommend the Wisconsin Department of Public Instruction:*

- *develop formal written procedures to identify the sources of information necessary and steps needed to compile complete and accurate information for the ESSER Fund annual reports; and*
- *retain in a central location all supporting documentation for the amounts included in the annual report it submits to the U.S. Department of Education.*

**Finding 2021-400: Education Stabilization Fund—ESSER Reporting**

**COVID-19—Elementary and Secondary School Emergency Relief Fund**  
(Assistance Listing number 84.425D)

<u>Award Numbers</u>	<u>Award Years</u>
S425D200044	2020
S425D210044	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Public Instruction:**

The Wisconsin Department of Public Instruction agrees with the finding and recommendation.

## **Finding 2021-401: Education Stabilization Fund—Federal Funding Accountability and Transparency Act Reporting**

### ***Background:***

The U.S. Department of Education provides funding to DPI for several subprograms of the Education Stabilization Fund grant program, which includes the ESSER Fund. The purpose of the ESSER Fund is to provide LEAs, including charter schools that are LEAs, with emergency relief funds to address the effects of the public health emergency on elementary and secondary schools. The ESSER Fund includes two rounds of funding. ESSER I was created by the CARES Act, and ESSER II was created by the CRRSAA Act. DPI uses the ESSER funding to address various LEA needs related to the public health emergency, including the need for personal protective equipment, sanitation, and technology equipment.

ESSER subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

### ***Criteria:***

Under 2 CFR s. 170, DPI is required to report in the FFATA Subaward Reporting System (FSRS) subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be completed no later than the last day of the month following the month in which the subaward was made. For example, if the subaward was made on November 7, 2020, it must be reported in FSRS by no later than December 31, 2020.

### ***Condition:***

We found that 35 of the 40 ESSER I subawards we reviewed were not reported in a timely manner in FSRS. These subawards were made in July 2020 and should have been reported in FSRS by August 31, 2020. However, DPI did not report the subawards in FSRS until December 1, 2020. DPI indicated that 353 of 442 ESSER I subawards that should have been reported in August 2020 were not reported until December 2020.

We also found that 20 of the 20 ESSER II subawards we reviewed were not reported in a timely manner in FSRS. These subawards were made in April 2021 and should have been reported in FSRS by May 31, 2021. However, DPI did not report the subawards in FSRS until September 1, 2021. DPI indicated that all 452 ESSER II subawards made in April 2021 were not reported until September 2021.

We did not identify concerns with the accuracy of the ESSER I and ESSER II subaward information, including key data elements and amounts, in FSRS.

### ***Context:***

DPI awarded 442 ESSER I subawards and 452 ESSER II subawards during FY 2020-21. During FY 2020-21, DPI expended \$120.2 million under the ESSER Fund, of which \$114.1 million was provided to subrecipients.

We interviewed DPI staff to gain an understanding of the procedures for compiling information for subawards and submitting the information in FSRS. We found that DPI staff periodically identify subawards required to be reported in FSRS using information

from DPI’s subaward tracking system. We sampled the ESSER subawards of \$30,000 or more and requested screenshots from FSRS and subaward documentation from DPI to support the information reported in FSRS.

***Questioned Costs:***

None.

***Effect:***

DPI is not in compliance with FFATA requirements for the timely reporting of subawards in FSRS.

***Cause:***

For the ESSER I subawards made in July 2020, DPI staff indicated that an upload error occurred when the subawards were originally reported in FSRS in August 2020. DPI staff did not identify that 353 subawards were not reported until DPI staff reviewed ESSER I information reported by the U.S. Department of Education in November 2020.

For the ESSER II subawards made in April 2021, DPI staff did not report the 452 subawards until September 2021 because they did not compile information for FFATA reporting on a monthly basis.

**Recommendation**

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*We recommend the Wisconsin Department of Public Instruction improve its Federal Funding Accountability and Transparency Act submission process to ensure all required subawards, including any amendments or modifications to a subaward, greater than \$30,000 are identified in a timely manner and submitted to the Federal Funding Accountability and Transparency Act Subaward Reporting System.*

**Finding 2021-401: Education Stabilization Fund—Federal Funding Accountability and Transparency Act Reporting**

***COVID-19—Elementary and Secondary School Emergency Relief Fund***  
(Assistance Listing number 84.425D)

<u>Award Numbers</u>	<u>Award Years</u>
S425D200044	2020
S425D210044	2021

***Questioned Costs:*** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Public Instruction:** The Wisconsin Department of Public Instruction agrees with the finding and recommendation.

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## Department of Workforce Development

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The Department of Workforce Development (DWD) 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, federal grants funded \$504.4 million of DWD's FY 2020-21 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$1.0 billion in regular unemployment insurance benefits and \$2.2 billion in federally funded benefits.

We tested DWD's internal controls and compliance with grant requirements for two type A programs: Unemployment Insurance (UI) (Assistance Listing number 17.225) and the Presidential Declared Disaster Assistance to Individuals and Households—Other Needs Assistance, commonly called the Lost Wages Assistance (LWA) program (Assistance Listing number 97.050). We identified the following internal control and compliance concerns:

- Reporting—Unemployment Insurance Program (Finding 2021-600);
- Unemployment Insurance Benefit Accuracy Measurement Program—Compliance with Program Requirements (Finding 2021-601); and
- Unemployment Insurance Benefit Accuracy Measurement Program—Lack of Supervisory Review of Investigations (Finding 2021-602).

Finding 2021-600 resulted in a qualified opinion for the reporting compliance requirement for the Unemployment Insurance program.

In addition, we followed up on DWD's progress in addressing Findings 2020-600 and 2020-601 of our FY 2019-20 audit (report 21-6). DWD did not implement corrective actions to address our concerns related to Finding 2020-600, and DWD implemented corrective actions to partially address Finding 2020-601. Further, we followed up on the progress of DWD in addressing financial reporting concerns related to the Unemployment Insurance Benefit Payable (Finding 2020-004 from report 21-6). DWD implemented corrective actions to address this finding. It will be important for DWD to continue to work to resolve Finding 2020-601. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of each finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

In report 21-23, we evaluated DWD's internal control over financial reporting. In Section II of the Schedule of Findings and Questioned Costs, which begins on page 91, we include the following financial reporting findings at DWD:

- Monitoring and Use of Predictive Analytics for the Unemployment Insurance Program (Finding 2021-003); and
- Access Controls over Unemployment Insurance Program Systems (Finding 2021-004).

Findings 2021-003 and 2021-004 are also significant deficiencies in internal control over compliance and are referenced in Section III of the Schedule of Findings and Questioned Costs, which begins on page 105. Findings 2021-003 and 2021-004 relate to both our audit of the financial statements as well as compliance for the Unemployment Insurance program (Assistance Listing number 17.225) and the Presidential Declared Disaster Assistance to Individuals and Households—Other Needs program (Assistance Listing number 97.050).

### **Finding 2021-600: Reporting—Unemployment Insurance Program**

#### ***Background:***

As a part of its administration of the Unemployment Insurance (UI) program, DWD is required to complete and submit multiple performance and special reports to the U.S. Department of Labor (DOL), including the monthly ETA 9050, *Time Lapse of All First Payments except Workshare*, the monthly ETA 9052, *Nonmonetary Determination Time Lapse Detection*, and the ETA 2208A, *Quarterly UI Above-Base Report*. These reports contain information related to Wisconsin's UI program that assist DOL in evaluating the performance of the program or contain information that is of interest to DOL.

#### ***Criteria:***

Pursuant to 2 CFR s. 200.303, DWD is required to establish and maintain effective internal controls over its federal programs to provide reasonable assurance that the federal programs are administered in compliance with federal statutes and regulations as well as the terms and conditions of its federal awards. This includes effective internal controls



over the preparation of reports for the federal government. 2 CFR s. 200.334 requires DWD to retain documentation supporting a federal award for three years after the final award expenditure report is submitted.

***Condition:***

DWD did not provide supporting documentation for all amounts we selected for review, or the supporting documentation DWD did provide did not agree with the amounts DWD reported. We identified the following specific concerns:

- For the September 2020 ETA 9050 performance report, amounts reported for 17 of the 66 key line items we selected for review did not agree with supporting documentation provided by DWD. After we requested the supporting documentation, DWD identified an error in the data it used to compile this report, and it submitted a revised report to DOL on February 16, 2022.
- For each of the three ETA 9052 performance reports we reviewed, DWD did not retain the supporting documentation when the report was prepared. As a result, we cannot verify the accuracy of these reports and because the data used in preparing the reports could change as additional actions on a claim take place, DWD cannot recreate the supporting documentation.
- For the September 2020 ETA 2208A special report, amounts reported for 15 of 18 key line items selected for review did not agree with the supporting documentation provided. For these items, DWD staff explained that an adjustment was made to the amounts reported that related to the public health emergency. DWD staff provided us with the totals for the adjustment, but DWD did not provide the supporting documentation for the adjustment.

***Context:***

We interviewed DWD staff to gain an understanding of the procedures for preparing the UI program performance and special reports. During FY 2020-21, DWD was required to submit 12 ETA 9050 performance reports, 12 ETA 9052 performance reports, and 4 ETA 2208A special reports to DOL. We reviewed the ETA 9050 and 9052 performance reports submitted for the months of September 2020, December 2020, and March 2021, and we reviewed the September 2020 and December 2020 quarterly ETA 2208A special reports. We also requested DWD's documentation to support the reported information for each section or amount that was identified by the federal government as a key section or key line item.

***Questioned Costs:***

None.

***Effect:***

DWD cannot be assured that it reported complete and accurate information to enable DOL to assess the outcomes of Wisconsin's UI program.

**Cause:**

DWD did not establish adequate procedures to ensure the accuracy of the ETA 9050 and the ETA 9052 performance reports as well as the ETA 2208A special report. For example, DWD's procedures did not include a process for centrally and consistently retaining all supporting documentation used to compile the reports. Further, DWD's procedures did not require a review, such as a supervisory review, of each report prior to DWD submitting the report.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Workforce Development:*

- *develop and implement adequate procedures for the preparation and review of the UI performance and special reports to ensure the accuracy of amounts reported to the federal government; and*
- *retain documentation that supports the amounts included in each report it submits to the federal government.*

**Finding 2021-600: Reporting—Unemployment Insurance Program**

**Unemployment Insurance** (Assistance Listing number 17.225)

**Performance Reports**

<u>Award Numbers</u>	<u>Award Years</u>
None	2020
None	2021

**Questioned Costs:** None

**Special Report**

<u>Award Numbers</u>	<u>Award Years</u>
UI-34094-20-55-A-55	2020
UI-35684-21-55-A-55	2021

**Questioned Costs:** None

**Type of Finding:** Material Weakness, Material Noncompliance

**Response from the Wisconsin Department of Workforce Development:** The Wisconsin Department of Workforce Development agrees with the finding and recommendation.

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## **Finding 2021-601: Unemployment Insurance Benefit Accuracy Measurement Program—Compliance with Program Requirements**

### ***Background:***

As a part of its administration of the UI program, DWD is required to administer the Benefits Accuracy Measurement (BAM) program. As a part of this program, DWD is required to perform investigations to assess the accuracy of either the UI benefits paid to claimants or the accuracy of the decision to deny claimants benefits. The investigations are completed using a statistically valid sample of weekly claims. The investigation of each paid claim or denied claim in the sample is performed to assess adherence to federal and state law and to conduct new fact finding as necessary.

### ***Criteria:***

Pursuant to 20 CFR s. 602.11(d), DWD is required to administer the BAM program in accordance with instructions issued by DOL. As a way to promulgate standardized methods and procedures, DOL issued the *BAM State Operations Handbook*. The handbook establishes both timeliness requirements for the completion of the investigations and requirements related to the minimum number of paid and denied claim investigations that should be reviewed each quarter. These requirements include:

- completing 95 percent of paid claim investigations and 85 percent of denied claim investigations within 90 days of the week that the claim was selected; and
- completing 450 paid claim investigations and 450 denied claim investigations for each year, with a minimum of 108 paid claim investigations and 96 denied claim investigations each quarter. DWD received approval from DOL to suspend the denied claim investigations for two quarters of FY 2020-21, reducing the number of required denied claim investigations to a minimum of 192 during FY 2020-21.

### ***Condition:***

DWD did not complete investigations within the timeliness requirements established by DOL. Per DOL's time-lapse reports for investigations of claims for weeks during FY 2020-21, DWD completed 93.8 percent of paid claim investigations within 90 days, which was 1.2 percentage points below the timeliness requirements. For the same period, DWD completed 79.0 percent of denied claim investigations within 90 days, which was 6.0 percentage points below the timeliness requirement. Further, DWD did not complete the required number of denied claim investigations. For weeks during FY 2020-21, DWD completed 162 denied claim investigations, or 30 investigations less than the minimum requirement of 192 investigations.

### ***Context:***

We interviewed DWD staff and reviewed federal regulations related to the BAM program, including requirements for the timeliness of reviews and the required number of paid claim and denied claim investigations. We obtained a listing of paid claim and denied claim investigations that were selected for review for weeks during

FY 2020-21 and reviewed time-lapse reports available from DOL that summarized the outcome and timing of Wisconsin’s investigations performed for weeks during FY 2020-21.

**Questioned Costs:**

None.

**Effect:**

DWD is not in compliance with BAM program requirements established by DOL related to timeliness of investigations and number of denied claim investigations required to be performed. As a result, improper payments may have gone undetected for a longer period of time or eligible individuals may have been inappropriately denied UI benefits.

**Cause:**

DWD indicated that it did not follow its procedures to meet the requirements as a result of the lack of staff, the complexity of the claims, and workload issues as a result of the public health emergency.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development ensure that the timeliness requirements of the Benefit Accuracy Measurement program are being met and that the minimum number of denied claims are being investigated.*

**Finding 2021-601: Unemployment Insurance Benefit Accuracy Measurement Program—Compliance with Program Requirements**

**Unemployment Insurance** (Assistance Listing number 17.225)

<u>Award Numbers</u>	<u>Award Years</u>
None	2020
None	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Workforce Development:** The Wisconsin Department of Workforce Development agrees with the finding and recommendation.

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## **Finding 2021-602: Unemployment Insurance Benefit Accuracy Measurement Program—Lack of Supervisory Review of Investigations**

### ***Background:***

As a part of its administration of the UI program, DWD is required to administer the BAM program. As a part of this program, DWD is required to perform investigations to assess the accuracy of either the UI benefits paid to claimants or the accuracy of the decision to deny claimant benefits. The investigations are completed using a statistically valid sample of weekly claims. The investigation of each paid claim or denied claim in the sample is performed to assess adherence to federal and state law and to conduct new fact finding as necessary.

### ***Criteria:***

Pursuant to 20 CFR s. 602.11(d), DWD is required to administer the BAM program in accordance with instructions issued by DOL. In addition, pursuant to 2 CFR s. 200.303, DWD is required to establish and maintain effective internal controls that provide reasonable assurance that its federal programs are administered in accordance with federal statutes and regulations and the terms and conditions of its federal awards. DWD has established written procedures intended to provide assurance that the BAM program complies with federal requirements. These procedures include a sign-off that a detailed supervisory review of each investigation report was completed before the report was submitted to DOL.

### ***Condition:***

During our review of 40 investigations completed by DWD, we identified that the results of 4 investigation reports were submitted to DOL without a sign-off that a detailed supervisory review was performed.

### ***Context:***

We interviewed DWD staff about their procedures for performing investigations and the controls in place to ensure reviews were accurately performed and followed prescribed guidelines. We obtained and reviewed the investigation reports DWD submitted to DOL for 40 of the 612 investigations performed for weeks during FY 2020-21.

### ***Questioned Costs:***

None.

### ***Effect:***

DWD cannot be assured that each investigation was performed accurately and in compliance with program requirements. As a result, improper payments may have gone undetected for a longer period of time or eligible individuals may have been inappropriately denied UI benefits.

### ***Cause:***

DWD indicated that it did not follow its written procedures for a detailed supervisory review of each investigation in all cases. According to DWD staff, some investigations had a simple review that was intended to identify unusual or complex issues with the investigation. If such conditions were identified, a detailed supervisory review would

have been performed. DWD indicated that these simple reviews were used in response to staff and time constraints resulting from the public health emergency.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development follow its written procedures for the Benefit Accuracy Measurement program and ensure that a detailed supervisory review of each investigation report occurs before the report is submitted to the U.S. Department of Labor.*

**Finding 2021-602: Unemployment Insurance Benefit Accuracy Measurement Program—Lack of Supervisory Review of Investigations**

*Unemployment Insurance* (Assistance Listing number 17.225)

<u>Award Numbers</u>	<u>Award Years</u>
None	2020
None	2021

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Department of Workforce Development:**

The Wisconsin Department of Workforce Development agrees with the finding and recommendation.

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## Office of the Commissioner of Insurance

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The Office of the Commissioner of Insurance (OCI) supervises the insurance industry in Wisconsin. The office is responsible for examining insurance industry financial practices and market conduct, licensing insurance agents, reviewing policy forms for compliance with state insurance statutes and regulations, investigating consumer complaints, and providing consumer information. The office administers two segregated insurance funds: the State Life Insurance Fund and the Injured Patients and Families Compensation Fund. We tested OCI's internal control and compliance for one type A program—1332 State Innovation Waivers (Assistance Listing number 93.423)—and we identified an internal control concern related to verification audits for this program (Finding 2021-900).

### **Finding 2021-900: 1332 State Innovation Waivers Program— Verification Audits**

#### ***Background:***

Section 1332 of the federal Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) permits a state to apply for a waiver to pursue innovative strategies for providing residents with access to high quality, affordable health insurance while retaining the basic protections of the Affordable Care Act. 2017 Wisconsin Act 138 created the Wisconsin Healthcare Stability Plan (WIHSP), under which the State covers a portion of the financial risk of health insurers. Act 138 required OCI to implement WIHSP if Wisconsin's waiver plan was approved by the federal government. OCI applied for a waiver, which was approved by the U.S. Department of Health and Human Services (DHHS) in July 2018. Under the approved waiver, a health insurer in the health care insurance exchange may be reimbursed a portion of the claims it incurred in the prior calendar year. In report 22-4, we performed a limited-scope review of WIHSP.

In 2019, DHHS awarded OCI \$127.7 million under the 1332 State Innovation Waivers program to administer the WIHSP. The federal funding is used, along with

state appropriations, to reimburse insurance carriers participating in the health care insurance exchange for a portion of enrollee claims. Insurance carriers submit various attestations and enrollee claim information to OCI.

***Criteria:***

OCI is responsible for ensuring costs charged to federal grant programs it administers are allowable under federal statutes, federal regulations, and the terms and conditions of the federal award. To ensure the attestations were completed and to assess the validity of the enrollee claims submitted by the insurance carriers, the WIHSP Administrator at OCI conducts a verification audit. OCI's written procedures for conducting the verification audit require OCI to:

- test a random sample of 60 enrollees across all the participating insurance carriers for the phase I audit; and
- randomly choose two of the enrollees selected for review under the phase I audit for each insurance carrier, and then randomly select two claims for each of the two enrollees sampled. Therefore, there are four specific claims for each insurance carrier that are under review for the phase II audit.

2 CFR s. 200.303 requires OCI to establish and maintain effective internal control over its federal programs to provide reasonable assurance that the federal programs are administered in compliance with federal statutes, regulations, and the terms and conditions of its federal awards. Such internal control would include establishing appropriate secondary review of processes to ensure accuracy and completeness of the processes.

***Condition:***

We noted three concerns with OCI's administration of the verification audits it performs related to its 1332 waiver program:

- For the phase I audit conducted for benefit year 2019, OCI did not use a random sample to select the enrollees for review. In addition, when auditing the insurance carrier attestations and confirming total claims, OCI tested only 58 enrollees, which was two less than required by its written procedures.
- For the phase II audit for benefit year 2019, OCI did not use a random sample to test enrollees' claims documentation. In addition, OCI tested only 46 claims, which was 10 less than required by its written procedures.
- OCI's written procedures for conducting the verification audits did not include a secondary review of the audit process and results.

***Context:***

We interviewed the WIHSP Administrator to gain an understanding of the phase I and II verification audit procedures. We reviewed OCI's written procedures for conducting the verification audits. Finally, we reviewed the documentation of the audits completed for benefit year 2019, which supported payments made to insurance carriers in FY 2020-21. For benefit year 2019, 14 insurance carriers participated in the



health care insurance exchange in Wisconsin and received reimbursement for claims provided to participating enrollees.

***Questioned Costs:***

None.

***Effect:***

As a result of not following its established written procedures and not having a secondary review of its verification audit process, OCI may not have identified claims that lacked appropriate supporting documentation, which could result in unallowable costs.

***Cause:***

OCI staff indicated that an employee who no longer works at OCI had completed the phase I testing for benefit year 2019. Therefore, current staff did not know why the employee did not complete a random sample or select 60 enrollees.

Rather than using a random sample of claims to test in the phase II audit, OCI staff indicated that claims were selected manually in order to target higher-dollar claims. Further, OCI staff noted that the selection of claims to test in the phase II audit was developed based on the phase I audit, which resulted in only 46 claims being tested.

Finally, OCI staff indicated that a secondary review of the audit process was not implemented due to limited staff resources for WIHSP administration.

**Recommendation**

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*We recommend the Wisconsin Office of the Commissioner of Insurance:*

- *follow its established, written procedures for conducting verification audits; and*
- *develop written procedures for a secondary review of the audits, including steps for conducting a secondary review and documentation of the secondary review.*

**Finding 2021-900: 1332 State Innovation Waivers Program—Verification Audits**

**1332 State Innovation Waivers** (Assistance Listing number 93.423)

<u>Award Number</u>	<u>Award Year</u>
SIWIW0008A	2019

***Questioned Costs:*** None

**Type of Finding:** Significant Deficiency, Noncompliance

**Response from the Wisconsin Office of the Commissioner of Insurance:** The Wisconsin Office of the Commissioner of Insurance agrees with the finding and recommendation.



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## Other Agencies

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In addition to the departments of Administration, Health Services, Public Instruction, and Workforce Development, and the Office of the Commissioner of Insurance, we also audited federal programs or followed up on the status of prior audit findings at seven other state agencies. The following is a summary of the work we performed at the departments of Children and Families, Natural Resources, Veterans Affairs, Revenue, Military Affairs, and Employee Trust Funds, and the University of Wisconsin (UW) System.

### **Department of Children and Families**

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2020-21, DCF administered \$801.3 million in federal financial assistance.

We tested DCF's internal controls and compliance with grant requirements for Temporary Assistance for Needy Families (Assistance Listing number 93.558), and Child Support Enforcement (Assistance Listing number 93.563), both of which are type A grant programs, and the Community Services Block Grant (Assistance Listing number 93.569), which is a type B grant program. Our audit of these programs identified no issues that required reporting.

In addition, we followed up on the progress of DCF in addressing Finding 2020-200 of the FY 2019-20 audit (report 21-6). DCF implemented corrective actions to address our concerns related to this finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of this finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

## Department of Natural Resources

The Wisconsin Department of Natural Resources (DNR) administers programs related to protecting and enhancing Wisconsin's natural resources, including its air, land, water, forests, wildlife, fish, and plants. In FY 2020-21, DNR administered \$96.6 million in federal financial assistance. We tested DNR's internal controls and compliance with grant requirements for the Clean Water State Revolving Loan Fund Cluster (Assistance Listing number 66.458), which is a type A program. Our audit of this program identified no issues that required reporting.

## Department of Veterans Affairs

The Department of Veterans Affairs (DVA) provides benefits, programs, and services for veterans living in Wisconsin. DVA also operates three veterans homes that provide care for veterans. In FY 2020-21, DVA administered \$86.9 million in federal financial assistance. We tested DVA's internal controls and compliance with grant requirements for the Grants to States for Construction of State Home Facilities (Assistance Listing number 64.005) program, which is a type B program. Our audit of this program identified no issues that required reporting.

## Department of Revenue

The Department of Revenue (DOR) administers the State's major tax laws, including collecting individual income taxes, sales taxes, and corporate income taxes; programs that provide financial assistance to local governments; the Wisconsin Lottery; and the Unclaimed Property program. In FY 2020-21, DOR administered \$559.9 million in federal financial assistance. We tested DOR's internal controls and compliance with grant requirements for the Coronavirus Relief Fund (CRF) (Assistance Listing number 21.019) and the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027), both of which are type A programs. DOA entered into memoranda of understanding with DOR to use CRF and CSLFRF funding to administer various programs to assist local governments and businesses to address the effects of the public health emergency. Our audit of these programs at DOR identified no issues that required reporting.

## Department of Military Affairs

The Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard, which is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. In FY 2020-21, DMA administered \$93.9 million in federal financial assistance.

For our FY 2020-21 audit, no grants administered by DMA were selected for audit based on risk factors established by *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). However, we followed up on the progress of DMA in addressing Finding 2019-811 of the FY 2018-19 audit (report 20-3). DMA implemented corrective actions to address our concerns related to Finding 2019-811. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of this

finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

## **Department of Employee Trust Funds**

The Department of Employee Trust Funds (ETF) administers employee benefit programs including the Wisconsin Retirement System, for participating state and local government employees. For our FY 2020-21 audit, no grants or subgrants administered by ETF were selected for audit based on risk factors established by Uniform Guidance. However, we followed up on the progress of ETF in addressing financial reporting concerns related to the Accumulated Sick Leave Conversion Credit Program Liability (Finding 2020-005 from report 21-6). ETF implemented corrective actions to address our concerns related to Finding 2020-005. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of this finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

## **University of Wisconsin System**

UW System provides postsecondary academic education for approximately 164,800 students. The System includes 13 four-year universities, 13 two-year branch campuses associated with a university, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. The 13 two-year branch campuses offer general education associate degrees and course credits that transfer to other degree-granting universities. UW System Administration consists of the UW System President's staff who assist the Board of Regents in establishing and monitoring systemwide policies, financial planning for the system, and maintaining fiscal control. In FY 2020-21, UW System administered \$1.9 billion in federal financial assistance.

We tested UW System's internal controls and compliance with grant requirements for two type A programs: Student Financial Assistance Cluster (various Assistance Listing numbers) and the Education Stabilization Fund (Assistance Listing number 84.425). Our audit of these programs identified no issues that required reporting. In report 21-23, we evaluated UW System's internal control over financial reporting. In Section II of the Schedule of Findings and Questioned Costs, which begins on page 91, we include financial reporting concerns related to Information and Security Controls at UW System (Finding 2021-002).

In addition, we followed up on UW-Green Bay's progress in addressing Finding 2020-700 and UW System's progress in addressing Finding 2020-003 of the FY 2019-20 audit report (report 21-6). UW-Green Bay and UW System implemented corrective actions to address our concerns related to these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 111 and describes the status of these findings as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

We also included the Wisconsin Humanities Council in our FY 2020-21 audit of UW System. The Wisconsin Humanities Council is a nonprofit organization associated

with UW System, which is responsible for the fiscal and personnel administration of the Wisconsin Humanities Council. We tested internal controls and compliance with grant requirements for the Promotion of the Humanities—Federal/State Partnership (Assistance Listing number 45.129) grant. Our audit of this grant found no issues that required reporting.

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# Schedule of Findings and Questioned Costs

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*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 Uniform Guidance, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2020-21:

#### Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
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:	Unmodified for all major federal programs except for Unemployment Insurance (Assistance Listing number 17.225) and COVID-19—Emergency Rental Assistance Program (Assistance Listing number 21.023), which were qualified.
Any audit findings disclosed that are required to be reported in accordance with s. 200.516 (a) of Uniform Guidance?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$31,125,510
Auditee qualified as a low-risk auditee?	No
The following were major federal programs, determined in accordance with s. 200.518 (b) of Uniform Guidance:	

Assistance Listing Number	Major Federal Program/Cluster
10.542	Pandemic EBT Food Benefits
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.553, 10.555, 10.556, 10.559, 10.579	Child Nutrition Cluster
10.565, 10.568, 10.569	Food Distribution Cluster
14.231	Emergency Solutions Grant Program
17.225	Unemployment Insurance
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
64.005	Grants to States for Construction of State Home Facilities
66.458	Clean Water State Revolving Fund Cluster
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster (IDEA)
84.425C, 84.425D, 84.425E, 84.425F, 84.425M, 84.425R	Education Stabilization Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.423	1332 State Innovation Waivers
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.569	Community Services Block Grant
93.775, 93.777, 93.778	Medicaid Cluster
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.050	Presidential Declared Disaster Assistance to Individuals and Households—Other Needs
Various	Student Financial Assistance Cluster



## Section II

### Financial Statement Findings

This schedule includes four deficiencies in internal control over financial reporting that we consider to be significant deficiencies. These deficiencies in internal control over financial reporting are required to be reported by auditing standards generally accepted in the United States of America and Government Auditing Standards. Findings 2020-001, 2020-004, and 2020-005 from our prior-year audit (report 21-6) are no longer reportable. Repeat findings from report 21-6 are indicated with an asterisk (\*). Findings 2021-003 and 2021-004 are also significant deficiencies in internal control over compliance and are referenced in Section III of the Schedule of Findings and Questioned Costs.

#### **Finding 2021-001: Department of Administration Information Technology Oversight and Monitoring Responsibilities\***

##### ***Background:***

The Department of Administration (DOA) is responsible for the State's information technology (IT) services, including providing oversight and monitoring of executive branch agency IT operations. We first recommended that DOA develop and implement executive branch agency IT policies and standards and provide oversight and monitoring of executive branch agencies' IT operations during our fiscal year (FY) 2014-15 audit. During subsequent audits, we recommended that DOA take steps to identify, assess, and address risks for the State's IT environment. These steps were to include completion of a comprehensive risk management program across all executive branch agencies. During our FY 2018-19 audit, we found DOA had worked with executive branch agencies and implemented the State of Wisconsin *IT Security Policy Handbook*, which includes policies for IT security, and the related standards. Executive branch agencies are expected to comply with these policies and standards.

During our FY 2019-20 audit, we found DOA developed a risk assessment plan, which documented a plan for improving vulnerability management and completing penetration testing. However, we also found DOA had not taken sufficient steps to ensure executive branch agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards, and we made recommendations for improvement.

One stated goal of DOA's *Wisconsin Strategic IT Plan 2020-2022*, which is developed to guide state IT operations, is strengthening cybersecurity and risk management practices on a long-term basis. Another goal is providing effective oversight of security policies, standards, and procedures.

##### ***Criteria:***

Wisconsin Statutes give DOA responsibility for the State's IT services. Under s. 16.971 (2), Wis. Stats., DOA shall work with executive branch agencies to establish IT policies, procedures, and planning processes, and monitor adherence to these policies, procedures, and processes. Further, s. 16.971 (2), Wis. Stats., requires

DOA to provide oversight and monitoring of executive branch agency IT operations, which includes ensuring:

- management reviews of IT organizations are conducted;
- all executive branch agencies develop and operate with clear guidelines and standards in the areas of IT systems development and employ good management practices and cost-benefit justifications; and
- all state data-processing facilities develop proper privacy and security procedures and safeguards.

Finally, s. 16.973 (3), Wis. Stats., states that DOA shall facilitate the implementation of statewide initiatives, including the development and maintenance of policies and programs to protect the privacy of individuals who are the subjects of information contained in the agency databases.

National Institute of Standards and Technology (NIST) 800-137 *Information Security Continuous Monitoring (ISCM) for Federal Information Systems and Organizations* indicates that ongoing monitoring is a critical part of an organization's risk management process. In addition, an organization's overall IT security architecture and accompanying security program should be monitored to ensure that organization-wide operations remain within an acceptable level of risk despite any changes that occur. Key steps in effective monitoring include:

- developing and communicating the policies, procedures, and standards that form the security framework;
- collecting information on the effectiveness of the policies, standards, and procedures;
- analyzing the information collected;
- responding to the results of the analyses; and
- reviewing and updating the monitoring program.

***Condition:***

During our FY 2020-21 audit, we continued to find that DOA did not have oversight and monitoring in place sufficient to ensure executive branch agency adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards, and sufficient to monitor executive branch agency IT operations. Although we found that, as of June 30, 2021, DOA had initiated efforts to develop a baseline understanding of agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards and to publish the baseline results in a dashboard, DOA did not collect needed information from all executive branch agencies. Further, DOA had not established a plan for other important monitoring steps, such as analyzing the effectiveness of the procedures established by executive branch agencies.

We also found DOA purchased, implemented, and began configuration of a new vulnerability management tool at DOA. DOA indicated that some executive branch agencies have purchased the tool, and it is DOA's expectation that executive branch

agencies will purchase, implement, and configure the tool. The tool will provide DOA with information to improve its vulnerability management program and aid in meeting its responsibility to monitor executive branch agency IT operations. However, DOA has not specified completion dates for the executive branch agencies to purchase, implement, and configure the tool.

Finally, DOA's risk assessment plan did not include consideration of the risks related to known deviations from policies in the State of Wisconsin *IT Security Policy Handbook* and related standards. For example, DOA may approve an exception to allow an agency to deviate from an established IT security policy such as a password policy. Although deviations from the policies have been approved, the deviations may bring additional risk that DOA should consider in its oversight and monitoring of the State's IT environment. We determined that the detailed results of our review of DOA's process to approve policy exceptions were too sensitive to communicate publicly. Therefore, we communicated the results in a separate confidential communication to the Chief Information Officer at DOA.

***Context:***

State agencies rely on computer systems to complete critical functions, including processing checks, accounting for cash receipts, preparing financial statements, and administering federal grant programs. DOA is responsible for ensuring these computer systems are properly secured. We interviewed key DOA staff to gain an understanding of the steps that were taken by June 30, 2021, to provide oversight and monitoring of executive branch agency IT operations and adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards, and to gain an understanding of DOA's plans for implementing the enterprise vulnerability management tool and identifying vulnerabilities with security patch, configuration, and regulatory compliance issues.

Because DOA has responsibility to provide oversight and monitoring over IT operations for executive branch agencies, and because there are connections among agencies in the State's network, IT weaknesses at one agency can affect IT security for other agencies.

***Questioned Costs:***

None.

***Effect:***

For FY 2020-21, DOA did not comply with s. 16.971 (2), Wis. Stats., which requires DOA to provide oversight and monitoring of executive branch agency IT operations and adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. Insufficient monitoring of agency IT environments can lead to vulnerabilities in the State's network, known or unknown, because there is no assurance that all systems are meeting the minimum level of security for the State's IT environment, as established in the State of Wisconsin *IT Security Policy Handbook* and related standards. Weaknesses in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

***Cause:***

DOA did not collect the information necessary to monitor executive branch agency adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. DOA's initial efforts to develop a dashboard providing detail on the status of

implementation of the IT security policies resulted in insufficient and incomplete data from agencies because DOA did not require agencies to provide the information. Further, DOA did not establish a monitoring process to analyze the effectiveness of executive branch agency procedures, such as through reviews of agency procedures; respond to the results of its analyses; and review and update its monitoring program. Collecting information on the effectiveness of policies, standards, and procedures; analyzing this information; and responding to the analysis is important to effectively monitor an IT environment. In addition, regularly scanning, analyzing, reporting, and remediating known vulnerabilities is important in managing risk in an ever-changing IT environment.

Finally, DOA indicated that it encountered delays in implementing the new vulnerability management tool due to a lack of availability of vendor support and resources. Although DOA noted its expectation that executive branch agencies purchase, implement, and configure the new vulnerability management tool, DOA did not develop a detailed timeline for when agencies would do so. Establishing this timeline is important for DOA to meet its statutory requirement to monitor executive branch agency IT operations.

#### **Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *complete collection of information to develop the dashboard and analyze executive branch agency adherence to the State of Wisconsin IT Security Policy Handbook and related standards by December 30, 2021;*
- *respond to the analyses by working with executive branch agencies that are not adhering to the State of Wisconsin IT Security Policy Handbook and related standards to bring them into compliance by September 30, 2022;*
- *review and update the monitoring program, including establishing specific ongoing monitoring processes that DOA will perform to be assured that executive branch agencies continue to adhere to the State of Wisconsin IT Security Policy Handbook and related standards by December 30, 2022;*
- *work with the executive branch agencies by January 31, 2022, to develop the timeline for purchase, implementation, and configuration of the vulnerability management tool;*
- *establish detailed plans by June 30, 2022, for how DOA will perform ongoing vulnerability assessments with the new vulnerability management tool, respond to those assessments, and make changes to further strengthen the State's IT environment; and*
- *review and continue to update its risk management program including considering the risks related to approved policy exceptions and remediating known vulnerabilities.*

*In addition, we recommend the Wisconsin Department of Administration report to the Joint Legislative Audit Committee by April 1, 2022, on the status of its efforts to implement these recommendations.*

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the finding and recommendations.

## **Finding 2021-002: Information Security Controls at the University of Wisconsin System\***

### ***Background:***

UW institutions rely on IT systems and are responsible for maintaining confidential and sensitive information, such as student data. UW System Administration maintains the Shared Financial System (SFS), which is UW System's accounting system, and the Human Resource System (HRS), which is UW System's payroll and personnel system. Both HRS and SFS data are stored on infrastructure managed by UW-Madison's Division of Information Technology (DoIT). These systems are used by all UW institutions. In addition, each institution maintains its own student information system to administer federal student financial assistance programs under the Student Financial Assistance Cluster, as well as other computer applications. UW System Administration is responsible for developing systemwide information security policies.

We first reported concerns with UW System Administration's information security policies, procedures, and controls in our financial audit of UW System for FY 2014-15 (report 16-3). During subsequent audits, we recommended UW System Administration take additional steps in its development of a comprehensive information security program. Most recently in report 20-29, we recommended that UW System Administration develop systemwide information security policies that align with NIST guidance, develop a structure to effectively monitor compliance with systemwide policies, and work with UW institutions to achieve compliance.

### ***Criteria:***

Under s. 36.09, Wis. Stats., the Board of Regents is responsible for the governance of UW System, including protecting institutional and research data. Board of Regents Information Security Policy 25-5, which was adopted in February 2016, delegates authority to the UW System President to implement and maintain an information security program. The policy specifies that this program be comprehensive to encompass all aspects of information security, including system access and authentication; system and data integrity; data access, privacy, and confidentiality; and incident response.

UW System Administration is responsible for developing systemwide policies that form the basis for a comprehensive information security program, and the policies are approved by the UW System President. Board of Regents Information Security Policy 25-5 requires that NIST standards be used as a guide in developing systemwide policies. Chancellors and chief information officers at each UW institution are responsible for monitoring compliance with the policies, but UW System Administration retains overall oversight authority and responsibility for ensuring implementation and adherence to

the information security program. In April 2018, UW System developed an information security program document that identified proposed information security policies, which were expected to be implemented over multiple years.

In February 2021, the UW System Board of Regents President and UW System Interim President directed each UW institution to implement specific action steps throughout the institution. For example, UW System Administration was to define data elements to be captured as part of a monitoring program, and each UW institution was to begin monthly reporting on those data elements on July 1, 2021.

***Condition:***

Although UW System Administration had taken corrective actions as of June 30, 2021, none of its new policies were in effect in FY 2020-21. As a result, we continued to identify concerns for FY 2020-21 that were similar to prior years. As of June 30, 2021, UW System Administration had developed information security policies that aligned with the five core functions of the specific NIST framework it adopted. For example, in FY 2020-21, UW System Administration developed five information security policies on IT asset management, risk management, privacy, logging and vulnerability management. The policies are expected to be in effect at staggered dates during FY 2021-22 and FY 2022-23.

Further, UW System Administration developed a structure to monitor UW institution compliance with systemwide policies in June 2021. However, the related reporting by UW institutions was not implemented until July 1, 2021, and included compliance with only those policies that were in effect at the time of reporting. As a result, UW institutions did not report on compliance with the five new policies developed in FY 2020-21.

***Context:***

We interviewed key UW System Administration staff to gain an understanding of the steps that were taken by June 30, 2021, in the development and implementation of a comprehensive security program, including systemwide policies and related oversight of UW institutions. We reviewed all systemwide policies developed before June 30, 2021, and compared them to the adopted NIST framework. We also reviewed documentation of periodic meetings between UW System Administration and UW institutions to discuss information system security topics throughout the year.

***Questioned Costs:***

None.

***Effect:***

Weaknesses in information security policies, standards, and procedures weaken the level of security provided by UW System Administration. For example, not providing guidance for the handling, protection, and privacy of an individual's personal data increases the risk that personally identifiable information could be accidentally or maliciously exposed.

Failure to monitor UW institution IT environments may lead to vulnerabilities in UW System's network, known or unknown, because there is no assurance that all systems are meeting the minimum level of security for UW System's IT environment, as established by systemwide policies and related standards and procedures. Weaknesses in the security of the network can lead to inappropriate access to

confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

Although it can be difficult to determine how information security concerns affect the financial statements and material compliance areas, ineffective information security controls may permit controls over individual systems to operate improperly and may allow financial statement misstatements and noncompliance to occur and not be detected.

**Cause:**

UW System Administration developed five new policies, yet none were in effect in FY 2020-21 nor was the related monitoring in place in FY 2020-21.

**Recommendation**

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*We recommend University of Wisconsin System Administration complete implementation of the systemwide policy monitoring program by:*

- *collecting and analyzing UW institution compliance reports and;*
- *continuing to work with UW institutions to achieve compliance in a timely manner when noncompliance is identified.*

**Type of Finding:** Significant Deficiency

**Response from University of Wisconsin System Administration:** UW System Administration agrees with the finding and recommendations.

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### **Finding 2021-003: Monitoring and Use of Predictive Analytics for the Unemployment Insurance Program**

**Background:**

The Department of Workforce Development (DWD) administers the Unemployment Insurance (UI) program, which pays monetary benefits to certain individuals who have lost a job. Unemployed individuals file initial benefit claim applications and subsequent weekly benefit claims. When an initial claim or weekly claim is filed, DWD is required to verify the information provided in order to establish the statutory eligibility of individuals and the amount of weekly benefits to pay them. At times, DWD cannot verify the eligibility of an individual with the current information the individual filed. In these cases, it is DWD's process to review the issue and place a "hold" on the individual's account for each eligibility issue identified. A hold stops the processing of the claim until DWD staff review the hold. Holds are typically assigned for review to a claims specialist or an adjudicator, who is responsible for obtaining additional information to determine whether the hold can be removed or the claim should be denied.

In March 2020, the public health emergency resulted in a significant increase in unemployment insurance claims being filed. In addition, DWD began making payments through several new federal programs, created under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, that were aimed at providing additional

benefits to unemployed individuals. DWD experienced a significant backlog of claims that needed to be processed, including claims that had holds in need of review. As of November 28, 2020, DWD reported a backlog of claims for 65,348 individuals with 98,915 holds requiring review.

To address the backlog of claims, DWD contracted with Google/SpringML to develop a predictive analytics model that DWD could use to remove eligibility holds. DWD provided the contractor with historical data, including information on holds related to claims and whether the holds had been removed. Using this data, the contractor developed the predictive analytics model that predicted whether or not a hold could be removed from an individual's account and assigned a confidence score to the prediction, which represented the level of confidence in the prediction. DWD reported that it reviewed the results of the predictive analytics model developed by the contractor through various analyses, including a comparison of the model's results with manual processes for holds removed in November 2020. DWD worked with the contractor to establish an acceptable confidence score threshold and then worked to refine the model through December 11, 2020.

In December 2020, DWD provided all outstanding holds to the contractor, which processed the information through the predictive analytics model. Beginning in January 2021 and each week thereafter, DWD loaded all outstanding holds to the contractor's platform, and DWD processed this information through the predictive analytics model. The predictive analytics model provided the results to DWD, including an assessment of the holds that could be removed and the assigned confidence score for each hold. DWD staff assessed the results; determined, in aggregate, which holds would be removed; and calculated an overall projected error rate using the assigned confidence scores and the results from the review performed in November 2020. DWD staff recommended the aggregate number of holds to be removed and the projected error rate for those holds to DWD management for approval.

Holds not removed through this process remained on the individual's account. DWD indicated that no individuals were denied benefits based upon the results of the predictive analytics model. According to DWD staff, holds for individuals who had applied for benefits under the Pandemic Unemployment Assistance program were not removed through the predictive analytics model due to insufficient history with this program.

***Criteria:***

DWD is responsible for ensuring the UI program adheres to federal statutes and federal regulations when determining the eligibility of an individual, including making this determination in a timely and accurate manner. Unemployment Insurance Program Letter (UIPL) 12-01, issued by the U.S. Department of Labor (DOL) in December 2000, states that the determination of an individual's eligibility for benefits involves determining the facts of an individual's situation and the adjudication of issues identified. Both of these actions are considered to be inherently governmental functions as they each require discretion in the interpretation of state law. An inherently governmental function is defined as a function that is so intimately related to the public interest as to mandate performance by governmental employees.



DOL released an update to UIPL 12-01 in January 2021, which indicates that states may outsource automated data processing functions provided the related activities:

- do not require the use of discretion in applying governmental authority; and
- do not affect decisions concerning whether or not an individual is eligible to receive unemployment insurance benefits.

To ensure outsourced functions operate correctly, it would be expected that procedures would be developed and implemented to adequately monitor the ongoing accuracy and reliability of the outsourced functions.

***Condition:***

DWD's approval process did not establish a projected error rate above which the removal of holds would not be approved. In addition, when making decisions to remove holds that could affect an individual's eligibility to receive benefits, DWD did not demonstrate that its predictive analytics model involved a review of each individual or each individual hold. Further, DWD did not adequately monitor the ongoing accuracy of the predictive analytics model, such as by reviewing and testing a sample of removed holds for accuracy. Instead, DWD relied on the review of the predictive analytics model that had been completed using the November 2020 data.

***Context:***

We interviewed DWD staff to gain an understanding of the process used to develop the predictive analytics model with the contractor, the process used to provide data to and receive data from the contractor, and the approval process for removing holds. Based on documentation provided by DWD staff, 169,257 holds were removed from individual accounts through the use of the predictive analytics model between December 2020 and June 2021. During FY 2020-21, DWD reported a total of 3.0 million holds were removed from individual accounts through both manual review and the predictive analytics model.

***Questioned Costs:***

Questioned costs cannot be determined because the removal of a hold from an individual's account may or may not result in a benefit payment.

***Effect:***

In data provided by DWD, the projected error rate that was calculated during the weeks in December 2020 to June 2021 ranged from a high of 26.8 percent to a low of 5.5 percent. For the period of December 11, 2020, to December 18, 2020, DWD removed 45,913 holds with calculated projected error rates that ranged from 22.7 percent to 23.7 percent. Therefore, while the removal of a hold from an individual's account may or may not have resulted in a benefit payment, it is likely that some payments were made to ineligible individuals as a result of a hold removed through the predictive analytics model. Collection of overpayments that were paid because of a hold removed through this process is limited since s. 108.22 (8) (c), Wis. Stats., would classify such overpayments as department error for which collection is not permitted.

DOL requires DWD to perform quarterly reviews of a sample of benefit payments to assess the accuracy of DWD's processes. As a result of these reviews, DWD staff

indicated errors were identified that were the result of department error and, since the predictive analytics model was implemented, these types of errors have increased.

In the absence of adequate monitoring over the predictive analytics model, and because DWD is not reviewing the facts and circumstances of each individual's eligibility in removing holds, it may be difficult for DWD to demonstrate that it retained its inherently governmental function, while outsourcing automatic data processes, as required by DOL.

**Cause:**

The predictive analytics model was implemented to address the backlog of claims that had holds in order to better meet DOL's timeliness requirement, as discussed in DOL's UIPL 04-01. However, DWD did not implement adequate procedures to monitor the ongoing accuracy of the predictive analytics model in assessing whether a hold could be appropriately removed.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Workforce Development:*

- *seek written assurance from the U.S. Department of Labor that the predictive analytics model is meeting federal requirements for DWD to review the facts and circumstances when making decisions that affect whether or not an individual is eligible to receive benefits; and*
- *implement and document adequate procedures to monitor the ongoing accuracy of the predictive analytics model in assessing whether a hold could be appropriately removed.*

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Workforce Development:** The Department of Workforce Development agrees with the first finding and recommendation. DWD has already sought such written reassurance from the U.S. Department of Labor. DWD disagrees with the second finding in part but agrees with the recommendation.

In Finding 2021-003, regarding the Condition section, LAB writes, "Further, DWD did not adequately monitor the ongoing accuracy of the predictive analytics model, such as by reviewing and testing a sample of removed holds for accuracy." DWD disagrees with this finding as DWD did provide documentation to LAB demonstrating the agency's monitoring activities. Specifically, DWD—working with Google and SpringML—iteratively developed the predictive models based on 2,945,120 hold resolutions pertaining to 717,404 distinct UI claimants that occurred between January 1, 2019 and November 1, 2020. The accuracy of each model's prediction was compared to the actual, manually determined resolution of that hold, and this information was used to calculate an error rate by hold type.

While DWD may not have implemented and documented its monitoring the accuracy of the model in the way LAB describes, DWD believes that the agency's monitoring of the accuracy of the model (and minimizing the impact of any inaccuracy) is appropriate for the reasons stated in the accompanying Corrective Action Plan. Further, DWD has not

performed manual sampling of holds, as LAB describes, for several reasons described in the Correction Action Plan.

DWD acknowledges the need to ensure accuracy of its predictive models and to document this process but clarifies that its models, which are based on the data from January 2019 through November 2020 and have been in use since DWD began using predictive analytics in December 2020, were and continue to be accurate. Model retraining is generally performed when there are significant changes to the environment in which the model functions. Specifically, in the case of a UI holds prediction model, model retraining may be required when there are law or policy changes that alter eligibility or significant system modifications. Since the inception of the use of the models to date, there have been no such law or policy changes or significant system modifications that would require retraining of the model. Retraining the models or recalculating the error rates using more recent holds resolution data would likely result in a less accurate model, since such data would include those holds that were removed based on model predictions. That is, the model would be based on the model's results and would introduce uncertainty to the machine learning process. DWD is committed to ensuring that the automated processes are accurate. Until there is a change to law or policy that alters eligibility or significant system modifications that may require DWD to retrain models and recalculate error rates, it will continue to use the current and accurate models. Therefore, DWD agrees with the recommendation to document its monitoring procedures, and if there are changes to law or policy, any updates to the model and process will be documented.

**Rebuttal from the Wisconsin Legislative Audit Bureau:** During the course of our audit fieldwork, we obtained audit evidence to support the conclusions reported in the finding. Within its response to Finding 2021-003, DWD indicated its disagreement with the finding that DWD did not adequately monitor the ongoing accuracy of the predictive analytics model, as noted in the Condition section of the finding. In its response, DWD indicated that it provided documentation to LAB demonstrating in-depth monitoring activities. The documentation DWD provided to us demonstrated that the predictive analytics model was reviewed prior to its use. However, the documentation did not provide evidence of adequate monitoring of the ongoing accuracy of the predictive analytics model, which is the basis for the recommendation that is being made in the finding.

We would also like to clarify a few points made in DWD's response on pages 100 and 101 or corrective action plan on pages 239 through 244.

- DWD reported that retraining the predictive analytics model would result in using more-recent hold resolution data and would likely result in a less accurate model. However, we did not recommend that DWD retrain the predictive analytics model. We recommended that DWD implement monitoring of the ongoing accuracy of the predictive analytics model.
- DWD reported that a sample of a small number of more-recent holds would not likely be more accurate than the tests already performed. Although we did suggest that this could be an approach to assessing the on-going accuracy of the predictive analytics model, we did not recommend this approach.
- DWD reported that its improper payment rate was estimated to be 15.93 percent. Although this rate was reported by DWD to be better than the national average, it is

still above the improper payment error rate of 10 percent required by the Payment Integrity Information Act and established as a performance measure by the U.S. Department of Labor.

In its corrective action plan on pages 239 through 244, DWD discussed its current monitoring of the accuracy of the predictive analytics model. However, we were not provided audit evidence to support that DWD performed adequate monitoring of the ongoing accuracy of the predictive analytics model during FY 2020-21, which was the period we audited. As part of our FY 2021-22 audit, we will follow up on DWD's corrective actions and review the documentation of the monitoring DWD indicates is currently in place.

### **Finding 2021-004: Access Controls over Unemployment Insurance Program Systems**

#### ***Background:***

The Department of Workforce Development relies on IT systems to administer its programs, including the UI program. DWD uses several IT systems to maintain employer accounts and contributions, determine eligible program participants, and process UI benefit payments. For example, DWD uses the State Unemployment Insurance Tax Enterprise System (SUITES), which is used to maintain employer accounts and contributions. DWD is responsible for ensuring the security of SUITES.

We first identified concerns with access controls over DWD's IT systems during our FY 2018-19 audit, and we recommended DWD make improvements, including by completing required access reviews and removing access for terminated employees in a timely manner. During our FY 2019-20 audit, DWD noted that corrective actions were delayed due to the public health emergency. As a result, we continued to identify concerns related to the review of access controls over the SUITES system. We also identified concerns related to semiannual reviews of access to federal tax information. We recommended DWD improve controls (report 21-6).

#### ***Criteria:***

As required by 2 CFR 200.303, DWD is responsible for establishing and maintaining effective internal control over its federal programs to provide reasonable assurance that the federal programs are administered in compliance with federal statutes and regulations. Controls over the security, maintenance, and processing of information in IT systems that are used to administer the UI program are part of an effective internal control system.

DWD is also required to follow Internal Revenue Service (IRS) Code regulations. Under 26 US Code 6103, every six months, the IRS requires a review of staff access to federal tax information. In addition, DWD is required to follow the Wisconsin *IT Security Policy Handbook* and associated standards established by the DOA. DOA standards require that access to all accounts be reviewed on an annual basis and access to privileged accounts must be reviewed every six months to determine whether access is still needed and remains appropriate. Further, the Wisconsin *IT Security Policy Handbook* and associated standards require that user accounts be disabled within a maximum of three days from the employee termination date.

***Condition:***

In response to the concerns identified in our prior audit, DWD developed a corrective action plan to review access to SUITES and federal tax information, establish a process to review access for both privileged and non-privileged accounts, and improve controls related to timely notification for employee terminations to allow for user accounts to be disabled.

Because implementation of the corrective action plan was delayed, we identified exceptions in our FY 2020-21 testing that were consistent with our prior concerns. For instance, access reviews for both privileged and non-privileged accounts, including employees with access to SUITES, were not completed during FY 2020-21. Although DWD completed a review of access to federal tax information in March 2021, the previous review was completed in FY 2018-19, which was less frequent than the required six-month period for these reviews. We also continued to identify accounts that were not disabled in a timely manner as a result of delays in notification of employee terminations to the IT staff. Finally, we identified a new concern related to DWD's monitoring of the IT system access granted to certain disabled accounts.

We determined that the detailed results of our review, both related to our findings identified in prior audits and the new concern related to monitoring of access, were too sensitive to communicate publicly. Therefore, we communicated the detailed results to DWD in a confidential communication.

***Context:***

We reviewed DWD IT procedures and compared them to federal regulations, state IT policies and standards issued by DOA, and NIST guidance. We requested an update from DWD on the status of planned corrective actions related to the concerns communicated as part of our prior audit. In addition, we interviewed DWD staff, requested information necessary to complete our testing, and performed testing to determine whether the concerns we identified in prior years continued into FY 2020-21.

***Questioned Costs:***

None.

***Effect:***

Procedures that do not align with federal regulations and state IT policies and standards weaken the level of security of IT systems. For example, not properly managing and maintaining appropriate access, or not performing access reviews for IT systems used to administer the UI program, could result in the issuance of erroneous or fraudulent payments, ineligible program participants, or inappropriate viewing of confidential data.

***Cause:***

DWD delayed implementation of the correction action plan it created in response to the recommendations we made in prior audits. DWD attributed this delay to the public health emergency. In addition, DWD indicated it did not monitor access granted to certain disabled accounts because DWD did not consider it necessary to monitor disabled accounts.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development:*

- *complete full implementation of its corrective action plan by March 2022;  
and*
- *address the specific concerns included in the confidential  
communication by June 2022.*

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Workforce Development:**

The Department of Workforce Development agrees with these findings and recommendations. DWD has made substantial progress in implementing its corrective action plan and will achieve full implementation by March 2022. Further, DWD will address the specific concerns included in the confidential communication by June 2022.

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## Section III

### Federal Award Findings and Questioned Costs

Uniform Guidance 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 make a management decision. The specific information that Uniform Guidance 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. Agencies' corrective action plans for audit findings are included in the Corrective Action Plans chapter, which begins on page 235.

Repeat findings from report 21-6 are marked with an asterisk (\*).

#### U.S. DEPARTMENT OF AGRICULTURE

##### Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-302 p. 51	10.551	COVID-19—Supplemental Nutrition Assistance Program	EBT Card Security	\$ 0
2021-302 p. 51	10.551	Supplemental Nutrition Assistance Program	EBT Card Security	0
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>\$ 0</b>

#### U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

##### Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-105 p. 41	14.231	COVID-19—Emergency Solutions Grant Program	Monitoring Controls over Allowable Costs	\$ 0
2021-105 p. 41	14.231	Emergency Solutions Grant Program	Monitoring Controls over Allowable Costs	0
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ 0</b>

#### U.S. DEPARTMENT OF LABOR

##### Department of Workforce Development

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-003 p. 97	17.225	COVID-19—Unemployment Insurance	Monitoring and Use of Predictive Analytics	\$ 0

**106 › SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF LABOR** *(continued)*

**Department of Workforce Development** *(continued)*

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-003 p. 97	17.225	Unemployment Insurance	Monitoring and Use of Predictive Analytics	\$ 0
2021-004 p. 102	17.225	COVID-19—Unemployment Insurance	Access Controls over Unemployment Insurance Program Systems*	0
2021-004 p. 102	17.225	Unemployment Insurance	Access Controls over Unemployment Insurance Program Systems*	0
2021-600 p. 74	17.225	Unemployment Insurance	Reporting	0
2021-601 p. 77	17.225	Unemployment Insurance	Benefit Accuracy Measurement Program—Compliance with Program Requirements	0
2021-602 p. 79	17.225	Unemployment Insurance	Benefit Accuracy Measurement Program—Lack of Supervisory Review of Investigations	0
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<u>\$ 0</u>

**U.S. DEPARTMENT OF THE TREASURY**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-100 p. 30	21.019	COVID-19—Coronavirus Relief Fund	Subrecipient Designation	\$ 0
2021-101 p. 32	21.019	COVID-19—Coronavirus Relief Fund	Lack of Documentation	0
2021-102 p. 33	21.023	COVID-19—Emergency Rental Assistance Program	Subrecipient Monitoring	0
2021-103 p. 36	21.023	COVID-19—Emergency Rental Assistance Program	Prioritization of Applications	0
2021-104 p. 38	21.023	COVID-19—Emergency Rental Assistance Program	Applicant Eligibility	22,800



**U.S. DEPARTMENT OF THE TREASURY** *(continued)*

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-305 p. 58	21.019	COVID-19—Coronavirus Relief Fund	Skilled Nursing Facility Incentive Program	\$ 0
2021-307 p. 61	21.019	COVID-19—Coronavirus Relief Fund	Unallowable Costs	72,523
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>				<b>\$ 95,323</b>

**U.S. DEPARTMENT OF EDUCATION**

**Wisconsin Department of Public Instruction**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-400 p. 68	84.425D	COVID-19—Elementary and Secondary School Emergency Relief Fund	ESSER Reporting	\$ 0
2021-401 p. 70	84.425D	COVID-19—Elementary and Secondary School Emergency Relief Fund	Federal Funding Accountability and Transparency Act Reporting	0
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<b>\$ 0</b>

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-301 p. 49	93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring	\$ 0
2021-301 p. 49	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring	0
2021-303 p. 53	93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Performance Reporting	0
2021-300 p. 46	93.778	COVID-19—Medical Assistance Program	Payments to Terminated Providers*	20,377
2021-300 p. 46	93.778	Medical Assistance Program	Payments to Terminated Providers*	195,103

**108 › SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** *(continued)*

**Wisconsin Department of Health Services** *(continued)*

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-304 p. 55	93.778	COVID-19—Medical Assistance Program	Audit Requirements for Managed Care Providers	\$ 0
2021-304 p. 55	93.778	Medical Assistance Program	Audit Requirements for Managed Care Providers	0
2021-306 p. 59	93.917	HIV Care Formula Grants	Eligibility	3,728
3021-308 p. 64	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Federal Funding Accountability and Transparency Act Reporting	0

**Wisconsin Office of the Commissioner of Insurance**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-900 p. 81	93.423	1332 State Innovation Waivers	Verification Audits	0

**TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** \$ 219,208

**U.S. DEPARTMENT OF HOMELAND SECURITY**

**Wisconsin Department of Workforce Development**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2021-003 p. 97	97.050	COVID-19—Presidential Declared Disaster Assistance to Individuals and Households—Other Needs	Monitoring and Use of Predictive Analytics	\$ 0
2021-004 p. 102	97.050	COVID-19—Presidential Declared Disaster Assistance to Individuals and Households—Other Needs	Access Controls over Unemployment Insurance Program Systems*	0

**TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY** \$ 0

**TOTAL KNOWN QUESTIONED COSTS FOR THE STATE OF WISCONSIN** \$ 314,531



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## **AUDITEE SECTION**

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## Summary Schedule of Prior Audit Findings

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**Federal Compliance Findings** | **Financial Statement Findings**  
pages 112-133                      pages 134-139



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Jana Steinmetz, Administrator

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**Status of Prior Year Audit Findings**

**Finding:** Unallowable Costs—Coronavirus Relief Fund (2020-100)

**Federal Program:** Coronavirus Relief Fund (CFDA #21.019)

**Status of Audit Finding:**

Corrective Action Taken

Person responsible for corrective action:

Colleen Holtan, Director  
Bureau of Financial Management  
Division of Enterprise Operations  
[colleen.holtan@wisconsin.gov](mailto:colleen.holtan@wisconsin.gov)

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Division of Enterprise Operations, Bureau of Financial Management  
101 East Wilson Street, PO Box 7869, Madison, WI 53707-7869 | (608) 266-0779 | DOA.WI.GOV



Governor Tony Evers  
 Secretary Emilie Amundson  
[dcf.wisconsin.gov](http://dcf.wisconsin.gov)

### Status of Prior Year Audit Findings

**Finding:** Group Home and Residential Care Center Rates (2020-200)

**Federal Program:** Foster Care—Title IV-E (CFDA #93.658)

#### Status of Audit Finding: Corrective Action Taken

The DCF Bureau of Finance reviewed and corrected all percentages as recommended by LAB. These adjustments were included in the March 31, 2021 federal claim. DCF has since developed an automated eWiSACWIS report to allow for an efficient annual review of all group home and residential care center maintenance cost percentages.

Person responsible for corrective action:

Rachelle Armstrong, Director

Bureau of Finance

Division of Management Services

[Rachelle.Armstrong@wisconsin.gov](mailto:Rachelle.Armstrong@wisconsin.gov)

**114 ) SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Tony Evers  
Governor



**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
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1 WEST WILSON STREET  
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MADISON WI 53707-7853

Karen E. Timberlake  
Secretary

**State of Wisconsin**  
Department of Health Services

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: July 31, 2021

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Status of Prior Year Audit Findings

**Finding:** Computer Data Matches (2020-300, 2019-300, 2018-300, 2017-300, 2016-001, 2015-024, 2014-025, WI-13-12, WI-12-22, WI-11-3, WI-10-5, WI-09-4, WI-08-02, WI-07-6, WI-06-6, WI-05-6, WI-04-5)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Corrective Action Taken**

The computer data matching function was updated in CARES on July 31, 2021. The first release of data to Income Maintenance agencies will occur on August 16, 2021.

Person responsible for corrective action:

Jonelle Brom, Director

Bureau of Eligibility Operations and Training, Division of Medicaid Services

[Jonellem.Brom@dhs.wisconsin.gov](mailto:Jonellem.Brom@dhs.wisconsin.gov)

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Telephone: 608-267-7104  
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**Finding:** Computer Data Matches (2020-300)

**Federal Program:** Children's Health Insurance Program (CFDA #93.767)

**Status of Audit Finding: Corrective Action Taken**

The computer data matching function was updated in CARES on July 31, 2021. The first release of data to Income Maintenance agencies will occur on August 16, 2021.

Person responsible for corrective action:

Jonelle Brom, Director

Bureau of Eligibility Operations and Training, Division of Medicaid Services

[Jonellem.Brom@dhs.wisconsin.gov](mailto:Jonellem.Brom@dhs.wisconsin.gov)

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**Finding:** Security for Medical Assistance Program IT Systems (2020-301)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Partially Corrected**

Our current completion rate for MMIS access reviews is just under 60 percent. For those access reviews completed, we have removed any unneeded or excessive access based on the supervisor's review and instruction. DMS continues to send reminders and partner with supervisors for completion. Additionally, DMS is currently engaged with Gainwell on a role-based access project for ForwardHealth that will improve access management and oversight for MMIS.

BITS completed the access review procedure for the CARES environment by June 30, 2021, as planned. The annual CARES access review was scheduled to be completed by December 31, 2021, and was completed ahead of schedule.

Person responsible for corrective action:

Nick Havens, Director

Bureau of Systems Management, Division of Medicaid Services

[Nicholas.Havens@dhs.wisconsin.gov](mailto:Nicholas.Havens@dhs.wisconsin.gov)

Thomas Haukohl, Deputy Director

Bureau of Information Technology Services, Division of Enterprise Services

[Thomas.Haukohl@dhs.wisconsin.gov](mailto:Thomas.Haukohl@dhs.wisconsin.gov)

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**Finding:** Medical Assistance Program Payments to Terminated Providers (2020-302)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Corrective Action Taken**

DHS has completed the corrective action plan for this finding. The identified claims were sent for adjustment and the federal share of the claims was repaid. A weekly report that identifies claims potentially impacted by retroactive provider terminations was implemented in August 2020. Initially this was a manual process where the claims were reviewed weekly by impacted business areas and determinations were made regarding which claims should be adjusted. The identified claims were then sent for adjustment through a weekly adjustment job. The automation of this process was implemented on July 9, 2021.

Person responsible for corrective action:  
Christian Moran, Deputy Bureau Director  
Bureau of Systems Management, Division of Medicaid Services  
[Christian.Moran@dhs.wisconsin.gov](mailto:Christian.Moran@dhs.wisconsin.gov)

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Karen E. Timberlake  
Secretary

State of Wisconsin  
Department of Health Services

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Children's Health Insurance Program Participant Age (2020-303)

**Federal Program:** Children's Health Insurance Program (CFDA #93.767)

**Status of Audit Finding: Partially Corrected**

DHS agreed to work with the U.S. Department of Health and Human Services (DHHS) to repay the federal government for instances of incorrect payments made for the 215 ineligible CHIP individuals identified during this audit. DHHS informed DHS that it does not need to make a repayment.

DHS agreed to implement training and process and systems improvements that will ensure timely processing of CARES alerts. Given our current policy to not terminate health care coverage during the federal public health emergency, we expect to implement these improvements in 2022, after the federal public health emergency has ended.

DHS proposed to implement system changes that would prevent workers from assigning a CHIP participation status code to someone who is 19 years of age or older. Given our current policy to not terminate health care coverage during the federal public health emergency, we expect to implement these improvements in 2022, after the federal public health emergency has ended.

Person responsible for corrective action:

Jori Mundy, Director

Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services

[Jori.Mundy@dhs.wisconsin.gov](mailto:Jori.Mundy@dhs.wisconsin.gov)

Jonelle Brom, Director

Bureau of Eligibility Operations and Training, Division of Medicaid Services

[Jonellem.Brom@dhs.wisconsin.gov](mailto:Jonellem.Brom@dhs.wisconsin.gov)

Dave Varana, Director

Bureau of Fiscal Accountability and Management, Division of Medicaid Services

[Dave2.Varana@dhs.wisconsin.gov](mailto:Dave2.Varana@dhs.wisconsin.gov)

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**Finding:** Reporting of Commodities on the SEFA (2020-304)

**Federal Program:** Commodity Supplemental Food Program (CFDA #10.565)

**Status of Audit Finding: Not Corrected**

The Managerial Accounting Section will send a request to division points of contact before completing the SEFA to request information on updates to existing or new federal programs. This will occur in November, after State fiscal year 2021 has closed. Therefore, the finding could not be corrected as of June 30, 2021.

Person responsible for corrective action:

Rebecca Mogensen, Section Chief

Managerial Accounting Section, Bureau of Fiscal Services, Division of Enterprise Services

[Rebeccaj.Mogensen@dhs.wisconsin.gov](mailto:Rebeccaj.Mogensen@dhs.wisconsin.gov)

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## 120 ) SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Tony Evers  
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**State of Wisconsin**  
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### DIVISION OF ENTERPRISE SERVICES

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Telephone: 608-267-7104  
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**Finding:** Food Distribution Cluster Physical Inventory of USDA-Donated Foods (2020-305)

**Federal Program:** Commodity Supplemental Food Program (CFDA #10.565)  
Emergency Food Assistance Program (Administrative Costs) (CFDA #10.568)  
Emergency Food Assistance Program (Food Commodities) (CFDA #10.569)

#### **Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:

Jenny Keeley, CSFP Coordinator  
Bureau of Community Health Programs, Division of Public Health  
[Jennifer.Keeley@dhs.wisconsin.gov](mailto:Jennifer.Keeley@dhs.wisconsin.gov)

Kitty Kocol, TEFAP Coordinator  
Bureau of Community Health Programs, Division of Public Health  
[Kitty.Kocol@dhs.wisconsin.gov](mailto:Kitty.Kocol@dhs.wisconsin.gov)

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**Finding:** Food Distribution Cluster Eligibility Monitoring (2020-306)

**Federal Program:** Commodity Supplemental Food Program (CFDA #10.565)  
Emergency Food Assistance Program (Administrative Costs) (CFDA #10.568)  
Emergency Food Assistance Program (Food Commodities) (CFDA #10.569)

**Status of Audit Finding: Partially Corrected**

Corrective action has been taken for TEFAP. CSFP corrective action will be completed by September 30, 2021, as noted in the Corrective Action Plan.

Person responsible for corrective action:  
Jenny Keeley, CSFP Coordinator  
Bureau of Community Health Programs, Division of Public Health  
[Jennifer.Keeley@dhs.wisconsin.gov](mailto:Jennifer.Keeley@dhs.wisconsin.gov)

Kitty Kocol, TEFAP Coordinator  
Bureau of Community Health Programs, Division of Public Health  
[Kitty.Kocol@dhs.wisconsin.gov](mailto:Kitty.Kocol@dhs.wisconsin.gov)

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**Finding:** Food Distribution Cluster Monitoring of Administrative Funding (2020-307)

**Federal Program:** Commodity Supplemental Food Program (CFDA #10.565)  
Emergency Food Assistance Program (Administrative Costs) (CFDA #10.568)

**Status of Audit Finding: Partially Corrected**

Corrective action has been taken for CSFP. TEFAP corrective action will be completed by August 2021, as noted in the Corrective Action Plan.

Person responsible for corrective action:

Jenny Keeley, CSFP Coordinator  
Bureau of Community Health Programs, Division of Public Health  
[Jennifer.Keeley@dhs.wisconsin.gov](mailto:Jennifer.Keeley@dhs.wisconsin.gov)

Kitty Kocol, TEFAP Coordinator  
Bureau of Community Health Programs, Division of Public Health [Kitty.Kocol@dhs.wisconsin.gov](mailto:Kitty.Kocol@dhs.wisconsin.gov)

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Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Medicaid Fraud Control Unit Referrals (2020-308)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:  
Davis Ciotola, Director  
Office of Caregiver Quality, Division of Quality Assurance  
[Davis.Ciotola1@dhs.wisconsin.gov](mailto:Davis.Ciotola1@dhs.wisconsin.gov)

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Department of Health Services

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Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Medical Assistance Program Provider Overpayments (2020-309, 2019-306, 2018-305)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Not Corrected**

The Department continues to disagree with this finding. The Department will be meeting with the Centers for Medicare and Medicaid Services (CMS) to discuss the finding and to understand if CMS's understanding of the legal framework around provider overpayments is the same as the Department's understanding.

Person responsible for corrective action:

Anthony J. Baize, Inspector General

Office of the Inspector General

[Anthony.Baize@dhs.wisconsin.gov](mailto:Anthony.Baize@dhs.wisconsin.gov)

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**State of Wisconsin**  
Department of Health Services

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Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Opioid Program Performance Reporting (2020-310)

**Federal Program:** Opioid STR (CFDA #93.788)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:

Teresa Steinmetz, Director

Bureau of Prevention, Treatment, and Recovery, Division of Care and Treatment Services

[Teresa.Steinmetz@dhs.wisconsin.gov](mailto:Teresa.Steinmetz@dhs.wisconsin.gov)

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Department of Health Services

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TTY: 711 or 800-947-3529

**Finding:** Monitoring of Subrecipients - Public Health Emergency Preparedness Program (2019-304)

**Federal Program:** Public Health Emergency Preparedness (CFDA #93.069)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:

David Rozell, Section Manager

Office of Preparedness and Emergency Health Care, Division of Public Health

[David.Rozell@dhs.wisconsin.gov](mailto:David.Rozell@dhs.wisconsin.gov)

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Tony Evers  
Governor



Karen E. Timberlake  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Medical Assistance Program Payments to Terminated Providers (2018-301)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Corrective Action Taken**

DHS has completed the corrective action plan for this finding. The identified claims were sent for adjustment and the federal share of the claims was repaid. A weekly report that identifies claims potentially impacted by retroactive provider terminations was implemented in August 2020. Initially this was a manual process where the claims were reviewed weekly by impacted business areas and determinations were made regarding which claims should be adjusted. The identified claims were then sent for adjustment through a weekly adjustment job. The automation of this process was implemented on July 9, 2021.

Person responsible for corrective action:

Erica Schlicht, Section Manager

Office of Inspector General

[Erica.Schlicht@dhs.wisconsin.gov](mailto:Erica.Schlicht@dhs.wisconsin.gov)

Christian Moran, Deputy Bureau Director

Bureau of System Management, Division of Medicaid Services

[Christian.Moran@dhs.wisconsin.gov](mailto:Christian.Moran@dhs.wisconsin.gov)

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[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

Tony Evers  
Governor



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**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
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1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

**Finding:** Medical Assistance Program Payments for Ineligible Services to Inmates (2018-303)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding: Partially Corrected**

DHS has completed the corrective action plan for this finding. The identified claims were sent for adjustment and the federal share of the claims was repaid. A system project was implemented on June 30, 2021, that automates the identification and denial of claims for ineligible services provided to incarcerated members. The incarceration facility included in the feed are for DOC, jail, and federal prison. For this reason, the edit was taken out temporarily until the data in the feed is improved. A project is underway to improve the data quality. In October 2020, the Department of Corrections started automatically notifying DHS when Medicaid members became incarcerated through a new data exchange, allowing DHS to suspend the Medicaid eligibility for these members during their incarceration.

Person responsible for corrective action:  
Christian Moran, Deputy Bureau Director  
Bureau of Systems Management, Division of Medicaid Services  
[Christian.Moran@dhs.wisconsin.gov](mailto:Christian.Moran@dhs.wisconsin.gov)

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[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)



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Jill K. Underly, PhD, State Superintendent

### Status of Prior Year Audit Findings

**Finding:** Physical Inventory of USDA-Donated Foods (2020-400)

**Federal Program:** National School Lunch Program (CFDA #10.555)  
Summer Food Service Program for Children (CFDA #10.559)

**Status of Audit Finding:** Corrective Action Taken

Person responsible for corrective action:  
Randy Jones, Assistant Director, School Nutrition Team  
Division for Finance and Management  
[randall.jones@dpi.wi.gov](mailto:randall.jones@dpi.wi.gov)

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(608) 266-3390 • (800) 441-4563 toll free • [dpi.wi.gov](http://dpi.wi.gov)

Department of Workforce Development  
Division of Operations  
P.O. Box 7946  
Madison, WI 53707  
Telephone: (608) 266-1024  
Fax: (608) 267-7952



Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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### Status of Prior Year Audit Findings

**Finding:** Separate Reporting of COVID-19 Expenditures on the SEFA (2020-600)

**Federal Program:** Unemployment Insurance (CFDA #17.225)

**Status of Audit Finding:** Not Corrected

Corrective action was taken when the state fiscal year 2021 SEFA was completed and submitted to DOA in November 2021.

Person responsible for corrective action:  
Tamara Moe, Finance Director  
Administrative Services Division  
[tami.moe@dwd.wisconsin.gov](mailto:tami.moe@dwd.wisconsin.gov)

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Department of Workforce Development  
Division of Operations  
P.O. Box 7946  
Madison, WI 53707  
Telephone: (608) 266-1024  
Fax: (608) 267-7952



Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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### Status of Prior Year Audit Findings

**Finding:** Information Technology Controls over Unemployment Insurance Systems (2020-601)

**Federal Program:** Unemployment Insurance (CFDA #17.225)

**Status of Audit Finding:** Partially Corrected

- A process to review privileged accounts biannually has been created and completion of the initial review will be complete by the end of December 2021.
- A process to review non-privileged accounts annually has been created and completion of the initial review will be complete by the end of March 2022.
- Access reviews for SUITES was completed August 2021.
- Documentation of all access reviews and appropriate action taken is being completed in conjunction with the privileged and non-privileged account reviews.
- Procedures developed for account notifications were finalized June 2021.
- Procedures to document mainframe changes were finalized March 2021.
- Access reviews for federal tax information were completed March 2021.

Person responsible for corrective action:  
Lynda Jarstad, Administrator  
Administrative Services Division  
[Lynda.jarstad@dwd.wisconsin.gov](mailto:Lynda.jarstad@dwd.wisconsin.gov)

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**Status of Prior Year Audit Findings**

**Finding:** Unallowable Costs -Higher Education Emergency Relief Fund Institutional Aid (2020-700)

**Federal Program:** Higher Education Emergency Relief Fund (HEERF) Institutional Portion  
(CFDA #84.425F)

**Status of Audit Finding:**

Corrective action taken. The correcting journal entry to remove the costs from the HEERF funding was completed in October 2020.

Person responsible for corrective action:

Name, Title: SuAnn Detampel, Controller

Division or Unit (If applicable) University of Wisconsin Green Bay

Email address: [detampes@uwgb.edu](mailto:detampes@uwgb.edu)

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## STATE OF WISCONSIN



DEPARTMENT OF MILITARY AFFAIRS  
OFFICE OF THE ADJUTANT GENERAL  
STATE BUDGET & FINANCE OFFICE  
POST OFFICE BOX 14587  
MADISON, WI 53708-0587

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June 30, 2021

**Finding:** Internal Controls over Matching and Reporting for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program (2019-811)

**Federal Program:** Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA #97.036)

**Status of Audit Finding:**

Corrective action taken.

Specifically, the Department:

- Reviewed the applicable query for all available options to reduce the risk of misreporting expenditures.
- Modified and tested the applicable query. The updated query went into production on July 13, 2020.
- Developed and implemented a policy and procedure, which became effective on July 1, 2020, on the usage of the query to ensure appropriate and consistent criteria is entered.

Person responsible for corrective action:

Anna Oehler, Budget Director  
State Budget and Finance  
[Anna.oehler@wisconsin.gov](mailto:Anna.oehler@wisconsin.gov)

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STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

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**Status of Prior Year Audit Findings**

**Finding:** Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology  
(2020-001, 2019-002, 2018-003, 2018-003, 2017-004, 2016-011)

**Status of Audit Finding:**  
Partially Corrected

**Planned Corrective Action:**

The Department has completed all projects or updates to project plans to implement written procedures, practices, and settings of the Division of Enterprise Technology to enforce policies and standards that were anticipated to be completed as of June 30, 2021. Corrective action for which a date later than June 30, 2021, was identified in the Department's separate, confidential communication to the auditors continues to be undertaken as planned.

Person responsible for corrective action:  
Alan Greenberg, CISO  
Division of Enterprise Technology  
[alan.greenberg@wisconsin.gov](mailto:alan.greenberg@wisconsin.gov)

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STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

### Status of Prior Year Audit Findings

**Finding:** Department of Administration Information Technology Oversight Responsibilities  
(2020-002, 2019-003, 2018-004, 2017-005)

**Status of Audit Finding:**  
Partially Corrected

**Planned Corrective Action:**

Goals and timelines have been established with agencies as a result of the recent (June 1, 2021) release of the updated Policy, Standards and Procedures template to gather the information from agencies on alignment of their procedures with the IT Policy Handbook and Standards. The template was updated based on the annual review and update of the IT Policy Handbook and Standards. A quarterly and annual review timeline has been established and a process to monitor and track to assist agencies not achieving compliance.

Work continues to establish the long-term plan and process with milestones to address Vulnerability Management, Penetration Testing and Risk assessments.

An evaluation of the baseline Risk Assessment Plan from June 2020 was conducted in December 2020 and identified gaps to be completed with the completion of the Vulnerability Mgmt tool (Tenable io) that is a dependency to complete a comprehensive long-term process and oversight schedule for assessments and remediation plans, when needed.

Person responsible for corrective action:  
Alan Greenberg, CISO  
Division of Enterprise Technology  
[alan.greenberg@wisconsin.gov](mailto:alan.greenberg@wisconsin.gov)



Office of Information Security  
 780 Regent Street  
 Suite 305  
 Madison, Wisconsin 53715  
 608-262-1605  
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July 29, 2021

**Finding: Information Technology Controls at the University of Wisconsin System (2020-003, 2018-700, 2017-003, 2016-12, 2015-030)**

**Status of Audit Finding as of 6/30/2021: Corrective Action Taken**

This document explains the June 30, 2021 status of the University of Wisconsin (UW) System's Corrective Action Plan (CAP) for finding 2020-003: Information Technology (IT) Controls at the University of Wisconsin System within Fiscal Year 2019-20 Single Audit Report 21-6. The following summarizes the corrective actions taken.

***Continue development and maintenance of a comprehensive information security program, including developing systemwide information security policies, standards, and procedures across the remaining critical information security areas, as recommended by National Institute of Standards and Technology publications.***

A comprehensive set of policies and procedures were developed and maintained consistent with the five core functions of the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF): identify, protect, detect, respond and recover.

UW System continues to mature its IT security program via revision of existing as well as the publication of several new information security (IS) policies. This policy set, including supporting procedures, is well-aligned with the NIST's CSF and substantially improves the UW System's ability to identify, protect, detect, respond, and recover from IS threats and associated incidents.

Updated policy sets include Authentication, Data Classification and Protection, Awareness, and Incident Response. New policy sets include General Terms and Definitions, IT Asset Management, Information Security Risk Management, Privacy, Logging and Monitoring and Threat and Vulnerability Management. Additionally, UW System's IT Disaster Recovery policy completed institutional vetting and is expected to be signed by the President in August 2021. An Endpoint Protection policy is nearing completion and is expected to be published in the first quarter, FY-22. Combined with existing UW Board of Regents Policies (Acceptable Use of Information Technology Resources, Strategic Planning and Large or High-Risk Projects, and Information Security), the UW System now provides policy coverage spanning the entire spectrum of the five core functions and all outcome categories detailed within the NIST's CSF.

***Develop a structure to effectively monitor compliance with systemwide policies.***

A structure has been developed for UW institutions to report policy compliance on a monthly basis. Monitoring is conducted through sharing of reports with UW institutions and UW System leadership, including Internal Audit.

In support of the February 8, 2021 UW System "Information Security Actions" joint letter issued by Andrew S. Petersen, President, UW System Board of Regents and Tommy G. Thompson, President, UW System, as well as in response to the Legislative Audit Bureau recommendation to ensure all University of

Wisconsin institutions comply with its policies and procedures, UW System developed an online IS policy compliance survey to collect data in a monthly report, beginning Fiscal Year 2022.

These reports are reviewed with UW institutions and UW System leadership, including Internal Audit. Data elements collected from each UW institution in this monthly survey include: status of compliance with the major components of existing IS policies, status of progress or completion of actions identified in "Information Security Actions" (letter of February 8, 2021 described above), description of cybersecurity incidents and optional feedback / suggestions for survey improvement. Information obtained from these monthly reports is used to assist UW institutions with compliance activities, through leveraging inter-campus resources and/or UW System Administration (UWSA) IT and IS resources, as requested.

***Work with UW institutions to achieve compliance in a timely manner, when noncompliance is identified.***

Coupled with on-going efforts over the past five years, additional resources have been identified to perform outreach activities, including assisting campuses with achieving compliance, while leveraging the above-mentioned compliance reporting and monitoring activities.

The UW System Office of Information Security (OIS) intensified efforts to enhance collaborative support of the UW System institutions, in relation to this ongoing objective. Over the course of the past year, OIS conducted monthly meetings with the Technology and Information Security Council (TISC), a group of IS professionals which represent the UW System institutions, across the State of Wisconsin. These meetings are dedicated to driving progress in areas in which individual institutions have been challenged to achieve policy compliance objectives. Monthly and bi-monthly meetings with UW institution CIOs and IS Designees have also been a priority, to drive compliance awareness and progress throughout the enterprise.

UWSA developed an IT as a Service (ITaaS) model in which core IT and security operations will be delivered in a standardized manner by a centralized and unified team. As part of the ITaaS service, UWSA's Office of Information Security expanded to provide awareness and outreach activities through the creation of an IS Training, Awareness and Outreach team. The Director position is staffed with an individual who has over a decade of hands-on experience managing IS at the institution level. With their existing knowledge of the UW System environment, it is expected that the individual in this new role will deliver immediate as well as long term benefit, by executing enhanced and standardized IS training and awareness activities throughout UW System. Additionally, a core component of this new role will be to assist the UW System institutions with understanding the implementation requirements of UW System IS policies. The combination of regular leadership meetings to discuss and solve UW institution compliance challenges, combined with ITaaS and the creation of the position of Director of IS Training, Awareness and Outreach, all demonstrate UW System's ongoing commitment to supporting and continually improving timely compliance with UW System IS policies.

UW System remains committed to the ongoing improvement of its information security posture and appreciates the assistance which the State of Wisconsin Legislative Audit Bureau has provided in illuminating areas for further improvement. It is recognized that mature information security is not a stationary destination, but rather, an unending journey. We look forward to continuing our collaborative relationship with the Legislative Audit Bureau.

**Person responsible for corrective action:**

Katherine Mayer  
 UW System Associate Vice President  
 Office of Information Security  
[kmayer@uwsa.edu](mailto:kmayer@uwsa.edu)

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Division of Operations  
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Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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**Finding:** Unemployment Insurance Benefits Payable (2020-004)

**Status of Audit Finding:** Corrective Action Taken

Person responsible for corrective action:  
Thomas McHugh, Financial Manager  
Unemployment Insurance  
Thomas.McHugh@dwd.wisconsin.gov

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**STATE OF WISCONSIN**  
**Department of Employee Trust Funds**  
A. John Voelker  
SECRETARY

Wisconsin Department  
of Employee Trust Funds  
PO Box 7931  
Madison WI 53707-7931  
1-877-533-5020 (toll free)  
Fax 608-267-4549  
etf.wi.gov

***Correspondence Memorandum***

**Date:** July 19, 2021  
**To:** Erin Scharlau  
**From:** Cindy Klimke-Armatoski  
**Subject:** Status of Prior Year Audit Findings

**Finding:** Accumulated Sick Leave Conversion Credit Program Liability (2020-005)

**Status of Audit Finding:**  
Corrective Action Taken

Person responsible for corrective action:  
Cindy Klimke-Armatoski, Chief Trust Financial Officer  
Division of Trust Finance  
cindy.klimke@etf.wi.gov

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**State of Wisconsin Schedule of  
Expenditures of Federal Awards  
for the Year Ended June 30, 2021**

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STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S DEPARTMENT OF AGRICULTURE:</b>					
Direct Grants:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	657,288	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	110,960	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	370,236	0
Total Federal Program 10.025				<u>1,138,484</u>	<u>0</u>
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	1,052,896	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	534,016	0
10.170	20-15	Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	2,380	0
10.170	20-17	Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	11,497	0
10.170	SCMP1702	Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	196,243	24,435
10.170	AM200100 XXXXG060	Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Whitewater	13,145	0
Total Federal Program 10.170				<u>757,281</u>	<u>24,435</u>
10.171	FSA19GRA0010064	Organic Certification Cost Share Programs	DATCP	584,873	0
10.175		Farmers Market and Local Food Promotion Program	UW System Administration	51,345	0
10.175		Farmers Market and Local Food Promotion Program	UW-Madison	33,576	7,514
Total Federal Program 10.175				<u>84,921</u>	<u>7,514</u>
10.176		Dairy Business Innovation Initiatives	UW-Madison	377,889	115,000
10.178		Trade Mitigation Program Eligible Recipient Agency Operational Funds	DHS	612,891	612,891
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,106,720	0
10.202		Cooperative Forestry Research	UW-Madison	26,052	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	66,213	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Milwaukee	16,548	5,183
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	204,192	0
10.311		Beginning Farmer and Rancher Development Program	UW System Administration	55,444	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	193,785	11,871
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	UW-Madison	51,138	0
10.351		Rural Business Development Grant	UW-Madison	54,329	0
10.435	55-25-396006423	State Mediation Grants	DATCP	225,686	0
10.475	12-25-A-3306	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	8,997	0
10.475	12-37-A-348	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	5,720,297	0
Total Federal Program 10.475				<u>5,729,294</u>	<u>0</u>
10.479	HHSF223 201810191C	Food Safety Cooperative Agreements	DATCP	437,798	0
10.500		Cooperative Extension Service	UW-Madison	830,710	244,628
10.511		Smith-Lever Funding (Various Programs)	UW-Madison	7,011,668	0
10.514		Expanded Food and Nutrition Education Program	UW-Madison	909,793	0
10.515		Renewable Resources Extension Act and National Focus Fund Projects	UW-Madison	65,437	0
10.527		New Beginnings for Tribal Students	UW-Madison	69,823	100
10.536		CACFP Training Grants	DPI	37,437	0
10.542		COVID-19 - Pandemic EBT Food Benefits	DHS	136,371,060	0
10.545		Farmers' Market Supplemental Nutrition Assistance Program Support Grants	DHS	1,800	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program	DHS	968,751,875	0
10.551		COVID-19 - Supplemental Nutrition Assistance Program	DHS	702,148,767	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	67,874,890	39,181,493
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	DCF	152,768	0
10.561	435100-G19-SNAP_EDNtr-00	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	2,445	0
10.561	435100-G20-SNAP_EDNtr-00	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	4,817,506	0
10.561	435100-G21-SNAP_EDNtr-02	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	2,616,820	0
10.561	PO43500-0000016569	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	(562)	0
Total SNAP Cluster (Note 20)				<u>1,746,364,509</u>	<u>39,181,493</u>
Child Nutrition Cluster:					
10.553		COVID-19 - School Breakfast Program	DPI	3,890,557	3,890,557
10.553		COVID-19 - School Breakfast Program (from DPI)	DHS	12,107	0
10.553		School Breakfast Program	DPI	17,319,690	17,319,690
10.553		School Breakfast Program (from DPI)	DHS	29,065	0
10.553		School Breakfast Program (from DPI)	DOC	57,086	0
10.555		COVID-19 - National School Lunch Program	DPI	12,069,655	12,069,655
10.555		COVID-19 - National School Lunch Program (from DPI)	DHS	20,771	0
10.555		National School Lunch Program	DHS	8,161	0
10.555		National School Lunch Program	DOC	5,547	0
10.555		National School Lunch Program	DPI	85,690,997	85,690,997
10.555		National School Lunch Program (from DPI)	DHS	50,240	0
10.555		National School Lunch Program (from DPI)	DOC	94,805	0
10.556		COVID-19 - Special Milk Program for Children	DPI	70,242	70,242
10.556		Special Milk Program for Children	DPI	364,337	364,337
10.559		COVID-19 - Summer Food Service Program for Children	DPI	47,421,407	47,421,407
10.559		Summer Food Service Program for Children	DPI	166,920,004	165,963,111
10.559		Summer Food Service Program for Children (from DPI)	UW-Green Bay	700	0
10.559		Summer Food Service Program for Children (from DPI)	UW-Whitewater	36	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DHS	185,106	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	388,758	368,806
Total Child Nutrition Cluster (Note 4)				<u>334,599,271</u>	<u>333,158,802</u>
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Note 5)	DHS	58,230,702	22,793,637
10.558		Child and Adult Care Food Program	DPI	24,951,934	24,443,520
10.558		Child and Adult Care Food Program	UW-Stevens Point	7,485	0
10.558	756803	Child and Adult Care Food Program (from DPI)	UW-Eau Claire	37,907	0
10.558	Child Study Milk/Lunch Prgm	Child and Adult Care Food Program (from DPI)	UW-Stout	5,400	0
10.558	756809	Child and Adult Care Food Program (from DPI)	UW-Whitewater	10,317	0
10.558		COVID-19 - Child and Adult Care Food Program	DPI	8,002,894	8,002,894
Total Federal Program 10.558				<u>33,015,937</u>	<u>32,446,414</u>
10.560		State Administrative Expenses for Child Nutrition	DPI	3,798,538	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	4,295,705	4,189,760
10.568		COVID-19 - Emergency Food Assistance Program (Administrative Costs)	DHS	3,177,135	3,177,135
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	573,856	481,529
10.568	PO#435-14921	Emergency Food Assistance Program (Administrative Costs) (from DHS)	DPI	740,105	0
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	3,617,257	3,617,257
10.569	MOU through DHS	Emergency Food Assistance Program (Food Commodities) (from DHS)	DPI	24,986,127	24,986,127
Total Food Distribution Cluster (Note 4)				<u>37,390,185</u>	<u>36,451,808</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	585,694	0
10.574		Team Nutrition Grants	DPI	327,159	15,607
10.574	20-CO392	Team Nutrition Grants (from DPI)	UW-Madison	15,394	0
10.574	Agmt Dtd 2/23/18	Team Nutrition Grants (from DPI)	UW-Madison	3,048	0
Total Federal Program 10.574				<u>345,601</u>	<u>15,607</u>
10.575		Farm to School Grant Program (from DATCP)	UW-Madison	10,127	0
10.576		Senior Farmers Market Nutrition Program	DHS	278,926	237,740
10.578		WIC Grants To States (WGS)	DHS	262,172	258,758
10.582		Fresh Fruit and Vegetable Program	DPI	3,302,165	3,247,101
10.649		COVID-19 - Pandemic EBT Administrative Costs (from DHS)	DPI	110,316	0
10.664		Cooperative Forestry Assistance	DNR	1,373,799	367,672
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads - Grants to States	DNR	<u>1,196,122</u>	<u>1,196,122</u>
Total Forest Service Schools and Roads Cluster				<u>1,196,122</u>	<u>1,196,122</u>
10.675		Urban and Community Forestry Program	DNR	220,715	118,578
10.676		Forest Legacy Program	DNR	7,105	0
10.678		Forest Stewardship Program	DNR	426,483	0
10.680		Forest Health Protection	DNR	213,033	15,000
10.684		International Forestry Programs	UW-Madison	49,103	0
10.697		State & Private Forestry Hazardous Fuel Reduction Program	DNR	135,561	0
10.699		Partnership Agreements	UW-Madison	19,193	0
10.703		Cooperative Fire Protection Agreement	DNR	674,016	0
10.771		Rural Cooperative Development Grants	UW-Madison	174,786	0
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	2,927	0
10.855		Distance Learning and Telemedicine Loans and Grants	DOC	74,453	0
10.902		Soil and Water Conservation	DATCP	229,794	0
10.902		Soil and Water Conservation	UW-Madison	<u>1,269,058</u>	<u>170,501</u>
Total Federal Program 10.902				<u>1,498,852</u>	<u>170,501</u>
10.912		Environmental Quality Incentives Program	UW-Madison	380,317	225,940
10.914		Wildlife Habitat Incentive Program	DNR	19,949	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	DNR	1,033	0
Other Federal Financial Assistance:					
10.N/A	G16PA00022	Algal Toxin Analysis	UW-Milwaukee	10,879	0
10.N/A	07012019	CACFP	UW-Oshkosh	35,423	0
10.N/A	20-CS-11091300-054	CNNF Quaternary Mapping	UW-Madison	28,557	0
10.N/A	20-CS-11091300-083	Summer Online Institutes	UW-Madison	7,000	0
10.N/A	20-DYXXX-WI-0001	Training Material Development for the Agricultural Marketing Service, Dairy Program	UW-Madison	89,778	0
10.N/A	Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	<u>523,830</u>	<u>0</u>
Subtotal Direct Grants				<u>2,383,531,219</u>	<u>470,906,795</u>
Subgrants:					
10.001		Agricultural Research Basic and Applied Research (from Iowa State University)	UW-Madison	117,070	0
10.168		Farmers Market Promotion Program (from Hope & Main)	UW-Madison	6,663	0
10.172		Local Food Promotion Program (from Wisconsin Food Hub Cooperative)	UW-Madison	36,329	0
10.215		Sustainable Agriculture Research and Education (from Michigan State University)	UW-Madison	5,418	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	50,965	2,676
10.229		Extension Collaborative on Immunization Teaching & Engagement (from Extension Foundation)	UW-Madison	479	0
10.303		Integrated Programs (from Michigan State University)	UW-Madison	710	(113)
10.309		Specialty Crop Research Initiative (from North Carolina State University)	UW-Madison	111,863	0

STATE OF WISCONSIN  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	853	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	70,556	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	108,459	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Tennessee)	UW-Stevens Point	132,264	0
10.311		Beginning Farmer and Rancher Development Program (from Easter Seals Wisconsin)	UW-Madison	(30)	0
10.311		Beginning Farmer and Rancher Development Program (from Pennsylvania State University)	UW-Madison	3,074	0
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (from University Of California - Davis)	UW-La Crosse	7,319	0
10.336		Veterinary Services Grant Program (from Michigan State University)	UW-Madison	4,205	0
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin)	UW-Madison	43,650	0
10.500		Cooperative Extension Service (from North Dakota State University)	UW-Madison	21,028	0
10.525		Farm and Ranch Stress Assistance Network Competitive Grants Program (from University of Illinois-Urbana-Champaign)	UW-Madison	55,881	0
10.575		Farm to School Grant Program (from La Crosse County)	UW-Madison	19,544	0
10.680	19-DG-11083150-004-02	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc. )	DATCP	714,361	0
10.871		Socially-Disadvantaged Groups Grant (from Cooperative Development Foundation)	UW-Madison	19,203	0
10.890		Rural Development Cooperative Agreement Program (from Purdue University)	UW-Madison	15,048	0
10.912		Environmental Quality Incentives Program (from Minnesota Agricultural Water Research Center)	UW-Madison	27,190	0
		Subtotal Subgrants		1,572,102	2,563
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		2,385,103,321	470,909,358
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
		Direct Grants:			
11.020		Cluster Grants	UW-Platteville	42,154	3,997
11.303		Economic Development Technical Assistance	UW-Madison	147,881	0
11.303		Economic Development Technical Assistance	UW-Stout	74,412	0
		Total Federal Program 11.303		222,293	0
		Economic Development Cluster:			
11.307		COVID-19 - Economic Adjustment Assistance	UW-Madison	144,787	0
11.307		COVID-19 - Economic Adjustment Assistance	UW-Stout	111,562	0
		Total Economic Development Cluster		256,349	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	18,410	0
11.417		Sea Grant Support	UW-Madison	59,011	0
11.417		Sea Grant Support	UW-Milwaukee	29,860	0
11.417		Sea Grant Support	UW-Stevens Point	56,374	0
11.417		Sea Grant Support	UW-Superior	899	0
		Total Federal Program 11.417		146,144	0
11.419		Coastal Zone Management Administration Awards	DOA	1,822,991	1,342,315
11.419		Coastal Zone Management Administration Awards (from DOA)	DNR	357,391	0
11.419	AD179144-017.CR01	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	67,133	0
11.419		Coastal Zone Management Administration Awards (from DOA)	WHS	4,230	0
		Total Federal Program 11.419		2,251,745	1,342,315

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	599,619	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Superior	116	0
		Total Federal Program 11.420		599,735	0
11.429		Marine Sanctuary Program	UW-Madison	4,736	0
11.473		Office for Coastal Management	DOA	63,538	63,358
11.611		Manufacturing Extension Partnership	UW-Stout	93,558	0
11.N/A	435100-G20-UWCensus-00	Other Federal Financial Assistance: Census 2020	UW-Madison	48,612	0
		Subtotal Direct Grants		3,747,274	1,409,670
Subgrants:					
11.008		NOAA Mission-Related Education Awards (from Fond du Lac Tribal & Community College)	UW-Madison	28,175	0
11.417		Sea Grant Support (from Purdue University)	UW-Madison	4,245	0
11.417		Sea Grant Support (from University of Illinois-Urbana-Champaign)	UW-Madison	10,567	0
11.417		Sea Grant Support (from University of Minnesota)	UW-Madison	6,154	0
11.417		Sea Grant Support (from University of Minnesota)	UW-Stevens Point	6,088	0
11.419		Coastal Zone Management Administration Awards (from University of Michigan)	UW-Madison	13,788	0
11.429		Marine Sanctuary Program (from National Marine Sanctuary Foundation)	UW-Madison	(5)	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	(2,445)	0
11.473	NA18NOS4730204	Office for Coastal Management (from Natural Resources Foundation of Wisconsin)	DNR	0	0
11.611		COVID-19 - Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	295,142	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	740,928	0
11.N/A	MSN235399	Northeast Coastal Resiliency Study (from Bay-Lake Regional Planning Commission)	UW-Madison	6,928	0
		Subtotal Subgrants		1,109,565	0
		TOTAL U.S. DEPARTMENT OF COMMERCE		4,856,839	1,409,670
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
Direct Grants:					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	24,484	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	45,705	0
12.357		ROTC Language and Culture Training Grants	UW-Madison	241,491	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	48,691,088	0
12.404		National Guard Challenge Program	DMA	4,048,216	0
12.617		Economic Adjustment Assistance for State Governments	UW-Whitewater	464,760	433
12.800		Air Force Defense Research Sciences Program	UW-Madison	199,796	0
12.900		Language Grant Program	UW-Madison	15,450	0
12.902		Information Security Grants	UW-Stout	112,660	0
12.905		CyberSecurity Core Curriculum	UW-Stout	101,993	0
12.910		Research and Technology Development	UW-Madison	5,215	0
12.N/A		Other Federal Financial Assistance: Interagency Personnel Agreement	UW-Madison	411,861	0
		Subtotal Direct Grants		54,362,719	433
Subgrants:					
12.357		ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	68,392	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	(199)	0
12.431		Basic Scientific Research (from Northeastern University)	UW-Madison	80,074	0
12.431		Basic Scientific Research (from University of Maryland)	UW-Madison	118,815	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	1,391,577	359,727
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from National Geospatial-Intelligence Agency)	UW-Madison	41,708	8,909
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from National Science Teaching Association)	UW-La Crosse	10,776	0
12.910		Research and Technology Development (from Colorado School of Mines)	UW-Madison	(641)	0
		Subtotal Subgrants		1,710,502	368,636
		TOTAL U.S. DEPARTMENT OF DEFENSE		56,073,221	369,069
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
Direct Grants:					
14.228		Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	DOA	38,477,322	37,947,167
14.228		COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	DOA	86,178	0
		Total Federal Program 14.228 (Notes 3 and 6)		38,563,500	37,947,167
14.231		COVID-19 - Emergency Solutions Grant Program	DOA	10,244,995	10,183,589
14.231		Emergency Solutions Grant Program	DOA	3,358,196	3,212,355
		Total Federal Program 14.231		13,603,191	13,395,944
14.239		Home Investment Partnerships Program	DOA	9,254,561	8,791,837
14.241		COVID-19 - Housing Opportunities for Persons with AIDS	DOA	72,147	65,325
14.241		Housing Opportunities for Persons with AIDS	DOA	716,093	708,233
		Total Federal Program 14.241		788,240	773,558
14.275		Housing Trust Fund	DOA	6,542	0
Other Federal Financial Assistance:					
14.N/A		Manufactured Housing Direct State Administrative Agency Funding: 24 CFR Part 3282 and 3284	DSPS	73,588	0
		Subtotal Direct Grants		62,289,622	60,908,506
Subgrants:					
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Madison	17,195	0
		Subtotal Subgrants		17,195	0
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		62,306,817	60,908,506
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
Direct Grants:					
15.226		Payments in Lieu of Taxes	DNR	4,063,371	4,063,371
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	10,984,788	100,000
15.611		Wildlife Restoration and Basic Hunter Education	DNR	20,275,402	591,640
		Total Fish and Wildlife Cluster		31,260,190	691,640
15.608		Fish and Wildlife Management Assistance	DNR	83,009	0
15.614		Coastal Wetlands Planning, Protection and Restoration	DNR	27,193	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	66,400	0
15.616		Clean Vessel Act	DNR	16,410	5,500
15.622		Sportfishing and Boating Safety Act	DNR	181,439	181,439
15.623		North American Wetlands Conservation Fund	DNR	94,064	0
15.631		Partners for Fish and Wildlife	DNR	6,311	0
15.634		State Wildlife Grants	DNR	933,591	29,427
15.657		Endangered Species Recovery Implementation	DNR	103,530	0
15.662		Great Lakes Restoration	DNR	715,595	0
15.662		Great Lakes Restoration (from DNR)	UW-Madison	47,965	0
		Total Federal Program 15.662		763,560	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.665		National Wetlands Inventory	DNR	25,028	0
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	149,305	149,305
15.678		Cooperative Ecosystem Studies Units	UW-La Crosse	13,722	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	68,395	0
15.810		National Cooperative Geologic Mapping	UW-Madison	52,569	0
15.814		National Geological and Geophysical Data Preservation	UW-Madison	50,441	0
15.817		National Geospatial Program: Building The National Map	DOA	672,520	672,520
15.904		Historic Preservation Fund Grants-In-Aid	WHS	978,352	114,422
15.916		Outdoor Recreation Acquisition, Development and Planning	DNR	1,799,076	1,268,038
15.925		National Maritime Heritage Grants	WHS	13,574	0
15.926		American Battlefield Protection	UW-River Falls	34,502	0
15.944		Natural Resource Stewardship	DNR	982,447	0
15.978		Upper Mississippi River Restoration Long Term Resource Monitoring	DNR	667,890	0
15.980		National Ground-Water Monitoring Network	UW-Madison	44,484	0
		Subtotal Direct Grants		43,151,373	7,175,662
Subgrants:					
15.611		Wildlife Restoration and Basic Hunter Education (from Village of Plover)	UW-Stevens Point	41,346	0
15.634		State Wildlife Grants (from South Dakota Department of Game Fish & Parks)	UW-La Crosse	39,931	0
15.662	52-1384139	Great Lakes Restoration (from National Fish and Wildlife Foundation)	DNR	15,911	0
15.663	52-1384139	NFWF-USFWS Conservation Partnership (from National Fish and Wildlife Foundation)	DNR	21,134	3,746
15.805		Assistance to State Water Resources Research Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	29,215	0
		Subtotal Subgrants		147,537	3,746
TOTAL U.S. DEPARTMENT OF THE INTERIOR				43,298,910	7,179,408
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
Direct Grants:					
16.017		Sexual Assault Services Formula Program	DOJ	581,930	569,708
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program	DOJ	1,982,589	1,812,326
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program (from DOJ)	DOC	100,000	0
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program (from DOJ)	PDB	100,000	0
Total Federal Program 16.034				2,182,589	1,812,326
16.320		Services for Trafficking Victims	DOJ	168	0
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Oshkosh	87,182	0
16.528		Enhanced Training and Services to End Violence and Abuse of Women Later in Life	DOJ	410,863	142,894
16.540		Juvenile Justice and Delinquency Prevention	DOJ	283,392	82,844
16.540		Juvenile Justice and Delinquency Prevention (from DOJ)	DOC	8,726	0
Total Federal Program 16.540				292,118	82,844
16.543		Missing Children's Assistance	DOJ	692,460	53,981
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	47,631	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	805,134	13,375
16.575		Crime Victim Assistance	DOJ	43,719,771	42,737,327
16.575		Crime Victim Assistance (from DOJ)	DOC	145,447	0
16.575	2018-VO-01-15469	Crime Victim Assistance (from DOJ)	UW-Madison	29,324	0
16.575	2019-VO-01-16132	Crime Victim Assistance (from DOJ)	UW-Madison	80,488	0
Total Federal Program 16.575				43,975,030	42,737,327

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.576		Crime Victim Compensation	DOJ	1,575,970	1,528,564
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	366,315	186,897
16.585		Drug Court Discretionary Grant Program	DOJ	464	0
16.588		Violence Against Women Formula Grants	DOJ	2,064,394	1,656,613
16.588		Violence Against Women Formula Grants (from DOJ)	Courts	1,155	0
16.588		Violence Against Women Formula Grants (from DOJ)	DOC	2,684	0
		Total Federal Program 16.588		<u>2,068,233</u>	<u>1,656,613</u>
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	182,489	45,751
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	103,646	86,386
16.593		Residential Substance Abuse Treatment for State Prisoners (from DOJ)	DOC	264,013	0
		Total Federal Program 16.593		<u>367,659</u>	<u>86,386</u>
16.609		Project Safe Neighborhoods	DOJ	233,902	219,592
16.710		Public Safety Partnership and Community Policing Grants	DOJ	1,003,464	353,750
16.734		Special Data Collections and Statistical Studies	DOJ	285,191	32,150
16.735		PREA Program: Strategic Support for PREA Implementation	DOC	18,591	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	3,519	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	2,582,684	1,650,757
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	Courts	128,289	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	DOC	157,623	0
		Total Federal Program 16.738		<u>2,872,115</u>	<u>1,650,757</u>
16.741		DNA Backlog Reduction Program	DOJ	928,538	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	347,138	48,860
16.751		Edward Byrne Memorial Competitive Grant Program	DOJ	25,136	25,136
16.751		Edward Byrne Memorial Competitive Grant Program (from DOJ)	DOC	20,878	0
		Total Federal Program 16.751		<u>46,014</u>	<u>25,136</u>
16.754		Harold Rogers Prescription Drug Monitoring Program	DOJ	324,864	272,275
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	180,287	0
		Total Federal Program 16.754		<u>505,151</u>	<u>272,275</u>
16.812		Second Chance Act Reentry Initiative	DOC	122,956	38,464
16.812		Second Chance Act Reentry Initiative	DOJ	64,795	64,795
		Total Federal Program 16.812		<u>187,751</u>	<u>103,259</u>
16.825		Smart Prosecution Initiative	DOJ	146,860	140,409
16.827		Justice Reinvestment Initiative	DOJ	6,970	0
16.833		National Sexual Assault Kit Initiative	DOJ	1,465,476	9,662
16.836	2020-ZE-BX-0001	Indigent Defense	PDB	30,767	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program	DOJ	37,123	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program (from DOJ)	DSPS	141,562	0
		Total Federal Program 16.838		<u>178,685</u>	<u>0</u>
16.839		STOP School Violence	DOJ	637,267	0
16.841		VOCA Tribal Victim Services Set-Aside Program	UW-Milwaukee	789,879	594,397
16.922		Equitable Sharing Program	DMA	31,977	0
16.922		Equitable Sharing Program	DOJ	700,982	0
		Total Federal Program 16.922		<u>732,959</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
16.N/A	ATF Task Force Agreement	ATF Task Force Agreement	DOJ	2,677	0
16.N/A	281C-HQ-A5635578-MW	Central Wisconsin Narcotics Task Force	DOJ	20,358	0
16.N/A	2020-124 & 2021-113	Domestic Cannabis Eradication/Suppression Program	DOJ	162,758	109,459
16.N/A	Drug Enforcement Administration-State and Local Task Force Agreement	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	88,066	0
16.N/A	WI DOJ-FBI MOU	FBI Joint Terrorism	DOJ	39,567	0
16.N/A	WI DOJ-ICE MOU	Immigration & Customs Enforcement	DOJ	10,440	0
16.N/A	IPA	Interagency Personnel Agreement	UW-Madison	34,191	0
16.N/A	2020-CX-75-J600000-2590	NIJ Research Assistantship Agreement	UW-Madison	55,873	0
16.N/A	Organized Crime Drug Enforcement Task Force	Organized Crime Drug Enforcement Task Force	DOJ	27,363	0
16.N/A	USMS MOU	US Marshalls Fugitive Task Force	DOJ	7,775	0
16.N/A	Task Force	WI Contraband Parcel Task Force with United States Postal	DOJ	1,136	0
		Subtotal Direct Grants		64,503,157	52,476,372
Subgrants:					
16.320		Services for Trafficking Victims (from Legal Action of Wisconsin Inc)	UW-Milwaukee	180	0
16.817		Byrne Criminal Justice Innovation Program (from City of Madison)	UW-Madison	19,527	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program (from Milwaukee County)	UW-Milwaukee	32,907	0
16.889	2019-UD-AX-0007	Grants for Outreach and Services to Underserved Populations (from Disability Rights WI )	BPDD	1,249	0
16.N/A	PO 20000945	Comprehensive Opioid Abuse Site-Based Program (from City of Madison)	UW-Madison	32,330	0
16.N/A		Cooperative Agreement (from West Central Drug Task Force)	UW-Stout	1,585	0
16.N/A	09-550010	Eviction Defense Project Evaluation (from Legal Action of Wisconsin Inc)	UW-Milwaukee	4,419	0
		Subtotal Subgrants		92,197	0
TOTAL U.S. DEPARTMENT OF JUSTICE				64,595,354	52,476,372
<b>U.S. DEPARTMENT OF LABOR:</b>					
Direct Grants:					
17.002		Labor Force Statistics	DWD	1,193,159	0
17.005		Compensation and Working Conditions	UW-Madison	162,551	0
Employment Service Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	7,964,415	0
17.801		Jobs for Veterans State Grants	DWD	2,889,700	0
Total Employment Service Cluster				10,854,115	0
17.225		ARRA - Unemployment Insurance	DWD	124,240	0
17.225		COVID-19 - Unemployment Insurance	DWD	2,234,419,441	0
17.225		Unemployment Insurance	DWD	1,100,164,856	0
Total Federal Program 17.225 (Note 7)				3,334,708,537	0
17.235		Senior Community Service Employment Program	DHS	1,862,846	1,772,792
17.245		Trade Adjustment Assistance	DWD	3,336,659	0
WIOA Cluster:					
17.258		WIOA Adult Program	DWD	7,549,446	6,238,070
17.259		WIOA Youth Activities	DWD	8,919,229	7,116,252
17.278		WIOA Dislocated Worker Formula Grants	DWD	9,264,218	7,032,345
Total WIOA Cluster				25,732,893	20,386,667
17.261		WIOA Pilots, Demonstrations, and Research Projects	DWD	416,021	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.268		H-1B Job Training Grants	DWD	338,329	279,096
17.268		H-1B Job Training Grants	UW-Whitewater	376,104	513
17.268		H-1B Job Training Grants (from DWD)	WTCS	20,140	19,839
Total Federal Program 17.268				<u>734,573</u>	<u>299,448</u>
17.270		Reentry Employment Opportunities	DWD	3,000	0
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	206,878	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	168,986	0
17.277	COVID-19 Emergency NDWG	COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	976,762	922,695
17.277		WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	935,868	863,189
Total Federal Program 17.277				<u>1,912,630</u>	<u>1,785,884</u>
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	WTCS	17,680	0
17.285		Apprenticeship USA Grants	DWD	1,401,606	580,590
17.285		Apprenticeship USA Grants (from DWD)	DOC	17,150	0
17.285		Apprenticeship USA Grants (from DWD)	WTCS	17,858	0
Total Federal Program 17.285				<u>1,436,614</u>	<u>580,590</u>
17.504		Consultation Agreements	UW-Madison	3,685,679	0
17.N/A	Public Law 116-127, Section 4102 Emergency Unemployment Insurance Stabilization and Access Act of 2020	Other Federal Financial Assistance: COVID-19 - Emergency Unemployment Insurance Stabilization and Access Act of 2020	DWD	(379,847)	0
Subtotal Direct Grants				<u>3,386,052,974</u>	<u>24,825,381</u>
TOTAL U.S. DEPARTMENT OF LABOR:				<u>3,386,052,974</u>	<u>24,825,381</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
Direct Grants:					
19.017		Environmental and Scientific Partnerships and Programs	UW-Madison	78,748	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	58,821	0
Subtotal Direct Grants				<u>137,569</u>	<u>0</u>
Subgrants:					
19.009		Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	17,758	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc)	UW-Stout	188	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges (from American Councils for International Education)	UW-Madison	15,138	0
19.700		General Department of State Assistance (from American Councils for International Education)	UW-Madison	32,899	0
Subtotal Subgrants				<u>65,983</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF STATE:				<u>203,552</u>	<u>0</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
Direct Grants:					
20.106		Airport Improvement Program and COVID-19 Airports Programs	DOT	63,286,106	198,979
20.106		COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	DOT	1,288,555	0
Total Federal Program 20.106				<u>64,574,661</u>	<u>198,979</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.200	0406-4121	Highway Research and Development Program (from DOT)	UW-Madison	136,500	0
20.200	PO# 14666	Highway Research and Development Program (from DOT)	UW-Madison	33,906	0
Total Federal Program 20.200				<u>170,406</u>	<u>0</u>
20.215		Highway Training and Education	DOT	75,445	0
FMCSA Cluster:					
20.218		Motor Carrier Safety Assistance Program	DOT	6,130,086	0
FMCSA Cluster Total				<u>6,130,086</u>	<u>0</u>
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction	DOT	834,929,466	6,657,631
20.205		Highway Planning and Construction (from DOT)	DOR	22,886	0
20.219		Recreational Trails Program	DNR	2,302,927	1,702,544
20.224		Federal Lands Access Program	DOT	1,116	0
Highway Planning and Construction Cluster Total (Note 8)				<u>837,256,395</u>	<u>8,360,175</u>
20.232		Commercial Driver's License Program Implementation Grant	DOT	599,921	0
20.314		Railroad Development	DOT	1,171,143	0
20.325		Consolidated Rail Infrastructure and Safety Improvements	DOT	188,777	0
Federal Transit Cluster:					
20.500		Federal Transit Capital Investment Grants	DOT	406	0
20.526		Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	DOT	3,606,966	3,114,742
Federal Transit Cluster Total				<u>3,607,372</u>	<u>3,114,742</u>
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	DOT	164,831	0
20.509		COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	DOT	18,995,401	12,594,008
20.509		Formula Grants for Rural Areas and Tribal Transit Program	DOT	2,020,285	0
Total Federal Program 20.509				<u>21,015,686</u>	<u>12,594,008</u>
Transit Services Programs Cluster					
20.513		Enhanced Mobility of Seniors and Individuals with Disabilities	DOT	4,349,224	527,152
Total Transit Services Programs Cluster				<u>4,349,224</u>	<u>527,152</u>
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	117,160	0
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	5,874,187	2,308,613
20.600		State and Community Highway Safety (from DOT)	DOJ	313,517	0
20.616		National Priority Safety Programs	DOT	3,521,831	1,557,576
20.616		National Priority Safety Programs (from DOT)	DHS	33,130	0
20.616	2020-25-09-MW	National Priority Safety Programs (from DOT)	UW-Whitewater	49,004	0
20.616	FG-2021-UW-WHI-05634	National Priority Safety Programs (from DOT)	UW-Whitewater	21,147	0
Total Highway Safety Cluster				<u>9,812,816</u>	<u>3,866,189</u>
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	DMA	635,584	635,160
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	DOT	69,738	0
Total Federal Program 20.614				<u>705,322</u>	<u>635,160</u>
20.700		Pipeline Safety Program State Base Grant	PSC	671,220	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	201,843	25,772
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants (from DMA)	WTCS	60,450	60,450
Total Federal Program 20.703				<u>262,293</u>	<u>86,222</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
20.N/A	2020-0405	Price County Airport	UW-Milwaukee	2,308	0
		Subtotal Direct Grants		950,875,066	29,382,627
Subgrants:					
20.701		University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	1,600	0
20.N/A	S523210006	East Wells Street - N Broadway to N Prospect Avenue (from City of Milwaukee)	UW-Milwaukee	6,369	0
		Subtotal Subgrants		7,969	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				950,883,035	29,382,627
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
Direct Grants:					
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW-Oshkosh	5,000	0
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW-Whitewater	2,026	0
Total Federal Program 21.009				7,026	0
21.019		COVID-19 - Coronavirus Relief Fund	DOA	627,735,888	7,506,885
21.019	144-632701-0 AAI6823	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Platteville	39,903	0
21.019		COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Platteville	20,144	0
21.019	R000018922	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-River Falls	50,700	0
21.019	Child Care Counts A 0-4	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Stout	15,192	0
21.019	Child Care Counts A 2-7	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Stout	12,777	0
21.019	Child Care Counts B 0-4	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Stout	14,919	0
21.019	Child Care Counts B 2-7	COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Stout	20,415	0
21.019		COVID-19 - Coronavirus Relief Fund (from DHS)	DOT	71,023	0
21.019		COVID-19 - Coronavirus Relief Fund (from DHS)	UW-Madison	982,577	355,597
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	BPDD	173	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Courts	691,027	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DATCP	28,426,121	24,993,677
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DCF	81,327,938	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DFI	116,578	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DHS	435,679,801	58,126,398
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DMA	(2,230,675)	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DNR	628,002	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOC	3,148,560	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOJ	88,032	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOR	224,572,927	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOT	1,749,058	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DPI	189,310	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DSPS	187,693	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DVA	4,255,723	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DWD	83,610,473	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	ECB	129,760	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Elections	1,299	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	ETF	15,350	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	GOV	10,177	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	LIRC	1,328	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	OCI	406	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	PSC	4,915,936	4,891,116
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	SFP	(2,579,440)	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	SOS	379	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Tourism	12,021,273	11,884,147
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW System Administration	12,897,972	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Eau Claire	1,831,945	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Green Bay	1,128,257	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-La Crosse	1,826,324	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Madison	28,508,171	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Milwaukee	4,120,024	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Oshkosh	973,821	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Parkside	1,099,923	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Platteville	2,050,148	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-River Falls	1,654,680	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Stevens Point	1,756,663	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Stout	2,532,613	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Superior	504,920	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Whitewater	2,922,729	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	WHS	220,840	0
Total Federal Program 21.019 (Note 19)				<u>1,569,949,777</u>	<u>107,757,820</u>
21.023		COVID-19 - Emergency Rental Assistance Program	DOA	50,236,913	12,705,350
21.027		COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	DOA	5,016	0
21.027		COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (from DOA)	DHS	9,298,691	0
21.027		COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (from DOA)	DOR	265,622,160	0
21.027		COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (from DOA)	PSC	18,021	0
Total Federal Program 21.027				<u>274,943,888</u>	<u>0</u>
Subtotal Direct Grants				<u>1,895,137,604</u>	<u>120,463,170</u>
Subgrants:					
21.019		COVID-19 - Coronavirus Relief Fund (from Corporation for Public Broadcasting)	UW-Milwaukee	201,967	0
Subtotal Subgrants				<u>201,967</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>1,895,339,571</u>	<u>120,463,170</u>
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
Direct Grants:					
27.N/A	24362018D0016	WI Birth Verification Searches	DHS	1,560	0
Subtotal Direct Grants				<u>1,560</u>	<u>0</u>
TOTAL OFFICE OF PERSONNEL MANAGEMENT				<u>1,560</u>	<u>0</u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
Direct Grants:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	168,620	0
Subtotal Direct Grants				<u>168,620</u>	<u>0</u>
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>168,620</u>	<u>0</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
Direct Grants:					
32.N/A	Under 47 U.S.C. 620	National Deaf-Blind Equipment Distribution Program	DHS	218,453	199,428
Subtotal Direct Grants				<u>218,453</u>	<u>199,428</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION				<u>218,453</u>	<u>199,428</u>
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
Direct Grants:					
39.003		Donation of Federal Surplus Personal Property (Note 9)	DOA	31,319	0
Subtotal Direct Grants				<u>31,319</u>	<u>0</u>
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				<u>31,319</u>	<u>0</u>



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
		Direct Grants:			
43.001		Science	UW-Madison	176,527	0
43.012		Space Technology	UW-Madison	14,818	0
		Subtotal Direct Grants		<u>191,345</u>	<u>0</u>
		Subgrants:			
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	12,479	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Platteville	8,519	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-River Falls	973	0
43.N/A	CRL21_5.0	Panther Rocketry (from Wisconsin Space Grant Consortium)	UW-Milwaukee	395	0
43.N/A	WSGC-HEI-20	Planetary Research in the Clas (from Wisconsin Space Grant Consortium)	UW-Milwaukee	9,707	0
		Subtotal Subgrants		<u>32,073</u>	<u>0</u>
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		<u>223,418</u>	<u>0</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:</b>					
		Direct Grants:			
45.024		Promotion of the Arts Grants to Organizations and Individuals	DOA	30,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	15,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	988	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Whitewater	13,784	0
		Total Federal Program 45.024		<u>59,772</u>	<u>0</u>
45.025		COVID-19 - Promotion of the Arts Partnership Agreements	Tourism	466,000	466,000
45.025		Promotion of the Arts Partnership Agreements	Tourism	776,655	627,230
45.025	FY20-0080CPP	Promotion of the Arts Partnership Agreements (from Tourism)	UW-Green Bay	14,920	0
45.025	FY20-1404	Promotion of the Arts Partnership Agreements (from Tourism)	UW-Whitewater	13,230	0
45.025	FY21-1404	Promotion of the Arts Partnership Agreements (from Tourism)	UW-Whitewater	5,230	0
		Total Federal Program 45.025		<u>1,276,035</u>	<u>1,093,230</u>
45.129		COVID-19 - Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	246,537	246,537
45.129		Promotion of the Humanities Federal/State Partnership	UW-Madison	2,920	0
45.129		Promotion of the Humanities Federal/State Partnership	UW-Milwaukee	8,341	0
45.129		Promotion of the Humanities Federal/State Partnership	UW-Whitewater	5,714	0
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	860,199	75,710
		Total Federal Program 45.129		<u>1,123,711</u>	<u>322,247</u>
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	(928)	0
45.149		Promotion of the Humanities Division of Preservation and Access	WHS	119,907	0
		Total Federal Program 45.149		<u>118,979</u>	<u>0</u>
45.161		Promotion of the Humanities Research	UW-Milwaukee	17,123	0
45.162		Promotion of the Humanities Teaching and Learning	UW-Eau Claire	21,990	0
45.162		Promotion of the Humanities Teaching and Learning	UW-Madison	5,503	0
		Total Federal Program 45.162		<u>27,493</u>	<u>0</u>
45.164		Promotion of the Humanities Public Programs	DOA	30,000	0
45.301		Museums for America	UW-Madison	262,308	0
45.310		COVID-19 - Grants to States	DPI	289,018	289,018
45.310		Grants to States	DPI	2,525,866	741,951
45.310		Grants to States (from DPI)	DOC	32,550	0
		Total Federal Program 45.310		<u>2,847,434</u>	<u>1,030,969</u>
45.312		National Leadership Grants	UW-Madison	54,993	32,359
45.313		Laura Bush 21st Century Librarian Program	DPI	24,469	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.N/A	FY20-1127	Other Federal Financial Assistance: Project & Public Service Activity	UW-Milwaukee	2,927	0
		Subtotal Direct Grants		5,845,244	2,478,805
Subgrants:					
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Green Bay	500	0
45.130		Promotion of the Humanities Challenge Grants (from Friends of UW-Madison Odyssey Project)	UW-Madison	60,129	0
45.149		Promotion of the Humanities Division of Preservation and Access (from University of Maryland)	UW-Madison	21,677	0
		Subtotal Subgrants		82,306	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES				5,927,550	2,478,805
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
Direct Grants:					
59.037		COVID-19 - Small Business Development Centers	UW System Administration	1,376,852	0
59.037		COVID-19 - Small Business Development Centers	UW-Eau Claire	31,911	0
59.037		COVID-19 - Small Business Development Centers	UW-La Crosse	31,259	0
59.037		COVID-19 - Small Business Development Centers	UW-Milwaukee	8,706	0
59.037		COVID-19 - Small Business Development Centers	UW-Oshkosh	67,808	0
59.037		COVID-19 - Small Business Development Centers	UW-River Falls	85,043	0
59.037		COVID-19 - Small Business Development Centers	UW-Superior	33,291	0
59.037		Small Business Development Centers	UW System Administration	877,216	0
59.037		Small Business Development Centers	UW-Eau Claire	113,454	0
59.037		Small Business Development Centers	UW-Green Bay	154,072	0
59.037		Small Business Development Centers	UW-La Crosse	170,076	0
59.037		Small Business Development Centers	UW-Madison	160,887	0
59.037		Small Business Development Centers	UW-Milwaukee	169,016	0
59.037		Small Business Development Centers	UW-Oshkosh	78,281	0
59.037		Small Business Development Centers	UW-Parkside	103,498	0
59.037		Small Business Development Centers	UW-River Falls	118,891	0
59.037		Small Business Development Centers	UW-Stevens Point	150,856	0
59.037		Small Business Development Centers	UW-Superior	167,270	0
59.037		Small Business Development Centers	UW-Whitewater	197,466	0
Total Federal Program 59.037				4,095,853	0
Subtotal Direct Grants				4,095,853	0
Subgrants:					
59.061	SBAHQ-19-IT-0029	State Trade Expansion (from Wisconsin Economic Development Corporation)	DATCP	43,211	0
59.061	SBAHQ-20-IT-0049	State Trade Expansion (from Wisconsin Economic Development Corporation)	DATCP	34,933	0
Subtotal Subgrants				78,144	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				4,173,997	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
Direct Grants:					
64.005		Grants to States for Construction of State Home Facilities	DVA	29,640,484	0
64.015		COVID-19 - Veterans State Nursing Home Care	DVA	2,142,332	0
64.015		Veterans State Nursing Home Care	DVA	44,918,781	0
Total Federal Program 64.015				47,061,113	0
64.024		COVID-19 - VA Homeless Providers Grant and Per Diem Program	DVA	276,104	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,136,725	0
Total Federal Program 64.024				1,412,829	0
64.101		Burial Expenses Allowance for Veterans	DVA	994,730	0
64.203		Veterans Cemetery Grants Program	DVA	77,902	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	2,287,844	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	148,671	0
64.N/A	V101 223B	Reimbursement Contract - State Approving Agency	DVA	304,705	0
Subtotal Direct Grants				81,928,278	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				81,928,278	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
Direct Grants:					
66.032		State Indoor Radon Grants	DHS	191,079	125,826
66.032	435100-G20-IndAirRadon-00	State Indoor Radon Grants (from DHS)	UW-Madison	14,290	0
66.032	435100-G21-IndAirRadon-00	State Indoor Radon Grants (from DHS)	UW-Madison	53,325	0
Total Federal Program 66.032				258,694	125,826
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	626,580	0
66.040		Diesel Emissions Reduction Act (DERA) State Grants	DNR	297,240	287,334
66.204	00E02772	Multipurpose Grants to States and Tribes	DATCP	50,755	0
66.204	00E02925	Multipurpose Grants to States and Tribes	DATCP	82	0
66.204		Multipurpose Grants to States and Tribes	DHS	31,428	0
66.204		Multipurpose Grants to States and Tribes	DNR	269,667	0
Total Federal Program 66.204				351,932	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	178,625	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Oshkosh	227	0
Total Federal Program 66.419				178,852	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	DNR	51,526	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW-Madison	24,969	0
Total Federal Program 66.436				76,495	0
66.454		Water Quality Management Planning	DNR	615,932	284,563
Clean Water State Revolving Fund Cluster:					
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	2,594,814	0
66.458	CS-55000120-0	Capitalization Grants for Clean Water State Revolving Funds (from DNR)	DOA	40,367,932	40,367,932
Total Clean Water State Revolving Fund Cluster (Note 10)				42,962,746	40,367,932
66.460		Nonpoint Source Implementation Grants	DNR	2,532,473	1,074,905
66.460		Nonpoint Source Implementation Grants (from DNR)	DATCP	191,065	0
Total Federal Program 66.460				2,723,538	1,074,905
66.461		Regional Wetland Program Development Grants	DNR	261,555	24,978
66.461		Regional Wetland Program Development Grants	UW-Madison	60,926	23,688
Total Federal Program 66.461				322,481	48,666
Drinking Water State Revolving Fund Cluster:					
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	5,923,581	0
66.468	FS-98597720-0	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	DOA	12,933,094	12,933,094
66.468	37000-0000016690	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Stevens Point	30,102	0
Total Drinking Water State Revolving Fund Cluster (Note 10)				18,886,777	12,933,094

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.469		Great Lakes Program	DHS	111,404	0
66.469		Great Lakes Program	DNR	5,907,447	856,159
Total Federal Program 66.469				<u>6,018,851</u>	<u>856,159</u>
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	214,203	0
66.605	BG99516216	Performance Partnership Grants	DATCP	483,989	0
66.605		Performance Partnership Grants	DHS	279,720	0
66.605		Performance Partnership Grants	DNR	18,635,254	0
66.605		Performance Partnership Grants (from DNR)	UW-Madison	58,511	0
Total Federal Program 66.605				<u>19,457,474</u>	<u>0</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	109,282	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	907,458	0
66.804	L-04E00935	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	DATCP	519,765	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,190,361	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	87,937	0
66.817		State and Tribal Response Program Grants	DNR	954,906	0
66.818		Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	DNR	184,094	0
66.951		Environmental Education Grants	UW-Madison	31,660	11,016
66.N/A	MSN235225	Other Federal Financial Assistance: Southwest Wisconsin Geology & Groundwater Project	UW-Madison	7,900	0
Subtotal Direct Grants				<u>96,985,158</u>	<u>55,989,495</u>
66.436		Subgrants: Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (from University of Minnesota)	UW-Madison	10,120	0
66.469		Great Lakes Program (from Trout Unlimited)	UW-Madison	9,084	0
66.475		Gulf of Mexico Program (from Mississippi State University)	UW-Madison	76,548	0
Subtotal Subgrants				<u>95,752</u>	<u>0</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>97,080,910</u>	<u>55,989,495</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.041		Direct Grants: ARRA - State Energy Program	PSC	2,129,190	2,035,781
81.041		State Energy Program	PSC	590,999	130,308
81.041	20-1	State Energy Program (from DATCP)	UW-Madison	6,697	0
Total Federal Program 81.041				<u>2,726,886</u>	<u>2,166,089</u>
81.042		Weatherization Assistance for Low-Income Persons	DOA	10,427,367	8,319,730
81.049		Office of Science Financial Assistance Program	UW-Madison	27,928	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	98,499	0
81.119		State Energy Program Special Projects	PSC	65,533	6,014
Subtotal Direct Grants				<u>13,346,213</u>	<u>10,491,833</u>
81.049		Subgrants: Office of Science Financial Assistance Program (from ICF International Inc)	UW-Madison	120,176	0
81.087		Renewable Energy Research and Development (from Michigan State University)	UW-Madison	29,389	0
81.N/A		Student Support (from Krell Institute)	UW-Madison	469	0
Subtotal Subgrants				<u>150,034</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
TOTAL U.S. DEPARTMENT OF ENERGY				13,496,247	10,491,833
<b>U.S DEPARTMENT OF EDUCATION:</b>					
Direct Grants:					
84.002		Adult Education - Basic Grants to States	WTCS	7,237,568	5,922,651
84.010		Title I Grants to Local Educational Agencies	DPI	194,798,633	190,249,936
84.011		Migrant Education State Grant Program	DPI	640,663	133,820
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	7,688	0
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth (from DPI)	DOC	349,639	0
Total Federal Program 84.013				357,327	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-La Crosse	27,350	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	3,214,166	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Milwaukee	642,863	0
Total Federal Program 84.015				3,884,379	0
Special Education Cluster (IDEA):					
84.027		Special Education Grants to States	DPI	214,986,931	200,260,193
84.027		Special Education Grants to States (from DPI)	DHS	74,718	0
84.027		Special Education Grants to States (from DPI)	DOC	285,289	0
84.173		Special Education Preschool Grants	DPI	9,216,728	8,516,231
84.173		Special Education Preschool Grants (from DPI)	DHS	1,133	0
Subtotal Special Education Cluster (IDEA)				224,564,799	208,776,424
TRIO Cluster:					
84.042		TRIO Student Support Services	UW-Eau Claire	654,190	0
84.042		TRIO Student Support Services	UW-La Crosse	437,054	0
84.042		TRIO Student Support Services	UW-Madison	477,763	0
84.042		TRIO Student Support Services	UW-Milwaukee	563,182	0
84.042		TRIO Student Support Services	UW-Oshkosh	692,188	0
84.042		TRIO Student Support Services	UW-Parkside	315,560	0
84.042		TRIO Student Support Services	UW-Platteville	660,912	0
84.042		TRIO Student Support Services	UW-River Falls	308,655	0
84.042		TRIO Student Support Services	UW-Stevens Point	31,328	0
84.042		TRIO Student Support Services	UW-Stout	528,634	0
84.042		TRIO Student Support Services	UW-Superior	221,193	0
84.042		TRIO Student Support Services	UW-Whitewater	388,258	160,953
84.044		TRIO Talent Search	DPI	302,037	0
84.044		TRIO Talent Search	UW-Milwaukee	368,945	0
84.047		TRIO Upward Bound	DPI	154,486	0
84.047		TRIO Upward Bound	UW-Eau Claire	366,050	0
84.047		TRIO Upward Bound	UW-Green Bay	612,617	0
84.047		TRIO Upward Bound	UW-La Crosse	519,528	0
84.047		TRIO Upward Bound	UW-Milwaukee	1,021,484	0
84.047		TRIO Upward Bound	UW-River Falls	457,334	0
84.047		TRIO Upward Bound	UW-Stevens Point	431,922	0
84.047		TRIO Upward Bound	UW-Superior	300,870	0
84.047		TRIO Upward Bound	UW-Whitewater	362,422	0
84.047		TRIO Upward Bound (from DPI)	UW-Stevens Point	18,041	0
84.047	21-CO466	TRIO Upward Bound (from DPI)	UW-Stevens Point	2,454	0
84.066		TRIO Educational Opportunity Centers	UW-Milwaukee	213,234	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Eau Claire	243,492	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-La Crosse	238,180	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Madison	288,011	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Milwaukee	325,297	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	(553)	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-River Falls	221,623	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Stout	220,708	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Whitewater	225,812	0
		Subtotal TRIO Cluster		12,172,911	160,953
84.048		Career and Technical Education -- Basic Grants to States	WTCS	12,319,849	10,314,970
84.048		Career and Technical Education -- Basic Grants to States (from DPI)	DOC	11,354	0
84.048		Career and Technical Education -- Basic Grants to States (from WTCS)	DPI	9,732,577	8,461,129
		Total Federal Program 84.048		22,063,780	18,776,099
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	(709)	0
84.116		Fund for the Improvement of Postsecondary Education (from DPI)	UW-La Crosse	3,506	0
		Total Federal Program 84.116		2,797	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	DHS	23,033	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	DWD	57,764,238	0
		Total Federal Program 84.126		57,787,271	0
84.129		Rehabilitation Long-Term Training	UW-Madison	242,033	0
84.129		Rehabilitation Long-Term Training	UW-Stout	172,849	0
		Total Federal Program 84.129		414,882	0
84.144		Migrant Education Coordination Program	DPI	20,295	0
84.161	H161A200054	Rehabilitation Services Client Assistance Program	DATCP	158,211	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	DWD	831	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind (from DWD)	DHS	573,996	105,125
		Total Federal Program 84.177		574,827	105,125
84.181		Special Education-Grants for Infants and Families	DHS	7,201,574	5,854,538
84.184		School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	DPI	705,696	0
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	371,778	0
84.196		Education for Homeless Children and Youth	DPI	944,844	708,744
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	34,686	0
84.263		Innovative Rehabilitation Training	UW-Stout	370,370	147,136
84.264		Rehabilitation Training Technical Assistance Centers	UW-Madison	884,890	401,300
84.282		Charter Schools	DPI	5,841,102	4,688,019
84.283		Comprehensive Centers	UW-Madison	1,235,039	616,642
84.287		Twenty-First Century Community Learning Centers	DPI	10,510,679	9,660,640
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	402,787	0
84.305		Education Research, Development and Dissemination	UW-Madison	478,267	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	218,796	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	82,215	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	110,013	0
		Total Federal Program 84.325		411,024	0
84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	132,267	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	4,099,350	2,398,327
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Green Bay	198,730	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Total Federal Program 84.334				4,298,080	2,398,327
84.335		Child Care Access Means Parents in School	UW-Eau Claire	112,100	0
84.335		Child Care Access Means Parents in School	UW-Green Bay	1,419	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	319,279	0
Total Federal Program 84.335				432,798	0
84.358		Rural Education	DPI	325,273	317,632
84.365		English Language Acquisition State Grants	DPI	6,912,278	6,505,824
84.365		English Language Acquisition State Grants	UW-Milwaukee	(581)	0
Total Federal Program 84.365				6,911,697	6,505,824
84.366	2018-408905-M&SP-372 /2016-759	Mathematics and Science Partnerships	UW-Milwaukee	100	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	DPI	30,232,021	28,649,946
84.369		Grants for State Assessments and Related Activities	DPI	5,530,105	0
84.372		Statewide Longitudinal Data Systems	DPI	1,105,465	0
84.377		School Improvement Grants	DPI	2,184,319	2,184,319
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	46,461	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	UW-Stout	428,062	241,399
84.418		Promoting Readiness of Minors in Supplemental Security Income (Promise Grant)	DHS	47,077	0
Total Federal Program 84.418				521,600	241,399
84.422		American History and Civics Education	UW-Parkside	194,667	0
84.423		Supporting Effective Educator Development Program	UW-Milwaukee	1,136,691	11,689
84.424		Student Support and Academic Enrichment Program	DPI	13,367,815	12,791,640
Education Stabilization Fund:					
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from GOV)	DPI	13,828,636	13,828,636
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW System Administration	1,707,949	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Eau Claire	115,740	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Green Bay	208,169	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-La Crosse	121,092	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Madison	6,825,570	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Milwaukee	715,662	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Oshkosh	609,092	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Parkside	119,342	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Platteville	741,716	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-River Falls	711,745	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Stevens Point	648,666	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Stout	52,025	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Superior	77,806	0
84.425C		COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from DOA)	UW-Whitewater	1,125,796	0
84.425D		COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	DPI	120,226,216	114,125,368

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Eau Claire	3,545,978	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Green Bay	2,722,940	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-La Crosse	4,061,161	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Madison	9,777,340	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Milwaukee	8,462,833	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Oshkosh	3,103,881	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Parkside	2,351,575	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Platteville	4,469,896	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-River Falls	2,214,911	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Stevens Point	4,092,647	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Stout	3,031,931	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Superior	683,184	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Whitewater	5,830,461	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Eau Claire	11,557,986	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Green Bay	2,692,187	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-La Crosse	7,568,382	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Madison	29,783,408	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Milwaukee	20,057,331	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Oshkosh	7,230,945	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Parkside	5,072,322	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Platteville	7,164,855	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-River Falls	7,133,917	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Stevens Point	9,492,982	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Stout	8,023,970	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Superior	1,721,304	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Whitewater	8,822,930	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Eau Claire	833,622	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Green Bay	174,690	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-La Crosse	718,040	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Parkside	454,134	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Stout	589,495	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Superior	178,853	0
84.425R		COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance for Non-Public Schools (CRRSA EANS) program (from GOV)	DPI	1,728,340	0
Subtotal Education Stabilization Fund				333,183,653	127,954,004
Subtotal Direct Grants				953,627,630	627,256,807
Subgrants:					
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Cornell University)	UW-Madison	19,895	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Ohio State University)	UW-Madison	7,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Syracuse University)	UW-Madison	5,000	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	2,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Pennsylvania)	UW-Madison	2,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Washington)	UW-Madison	5,000	0
84.206		Javits Gifted and Talented Students Education (from Milwaukee Public Schools)	UW-Madison	21,044	0
84.264		Rehabilitation Training Technical Assistance Centers (from Southern University & A&M College)	UW-Stout	352,960	117,903
84.295		Ready-To-Learn Television (from Corporation for Public Broadcasting)	UW-Madison	28,745	0
84.326	H326K170003-19	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from University of North Carolina)	DPI	19,580	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	(61)	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Madison	(501)	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	(19)	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from National Writing Project)	UW-Madison	124,036	0
84.N/A	AGMT 09-23-19	Cognitive Strategies Approach to Text-Based Academic Writing to Improve Educational Outcomes for Secondary English Learners (from University of California-Irvine)	UW-Milwaukee	71,252	0
Subtotal Subgrants				659,431	117,903
TOTAL U.S. DEPARTMENT OF EDUCATION				954,287,061	627,374,710
<b>CONSUMER PRODUCT SAFETY COMMISSION:</b>					
Direct Grants:					
Other Federal Financial Assistance:					
87.N/A	61320618K0018	Consumer Product Safety Commission	DHS	280	0
Subtotal Direct Grants				280	0
TOTAL CONSUMER PRODUCT SAFETY COMMISSION				280	0
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
Direct Grants:					
89.003		National Historical Publications and Records Grants	WHS	37,982	0
Subtotal Direct Grants				37,982	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				37,982	0
<b>ELECTION ASSISTANCE COMMISSION:</b>					
Direct Grants:					
90.404	Agreement # WI20101001-01	2018 HAVA Election Security Grants	Elections	3,627,446	3,371,012
90.404	Agreement # WI20101CARES-01	COVID-19 - 2018 HAVA Election Security Grants	Elections	5,765,896	2,252,113
Total Federal Program 90.404				9,393,342	5,623,125
Subtotal Direct Grants				9,393,342	5,623,125
TOTAL ELECTION ASSISTANCE COMMISSION				9,393,342	5,623,125

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
		Direct Grants:			
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs DHS for Prevention of Elder Abuse, Neglect, and Exploitation		93,841	5,850
93.042		COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	106,860	0
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	237,064	0
		Total Federal Program 93.042		<u>343,924</u>	<u>0</u>
93.043		Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	316,029	316,029
		Aging Cluster:			
93.044		COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	2,813,701	2,806,859
93.044		Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	5,138,735	4,799,960
93.045		COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	13,197,877	13,071,585
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	10,079,558	9,564,261
93.053		Nutrition Services Incentive Program	DHS	2,586,818	2,586,818
		Subtotal Aging Cluster		<u>33,816,689</u>	<u>32,829,483</u>
93.048		COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	606,057	606,057
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	527,675	498,279
		Total Federal Program 93.048		<u>1,133,732</u>	<u>1,104,336</u>
93.052		COVID-19 - National Family Caregiver Support, Title III, Part E	DHS	1,701,655	1,698,314
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,730,390	2,613,009
		Total Federal Program 93.052		<u>4,432,045</u>	<u>4,311,323</u>
93.060		Sexual Risk Avoidance Education	DHS	55	0
93.061		Innovations in Applied Public Health Research	UW-Madison	272,483	0
93.069		Public Health Emergency Preparedness	DHS	10,452,893	5,856,008
93.069		Public Health Emergency Preparedness (from DHS)	DMA	38,000	0
		Total Federal Program 93.069		<u>10,490,893</u>	<u>5,856,008</u>
93.070		Environmental Public Health and Emergency Response	DHS	1,523,247	297,949
93.070	435100-G21-BRACE-00	Environmental Public Health and Emergency Response (from DHS)	UW-Madison	11,559	0
		Total Federal Program 93.070		<u>1,534,806</u>	<u>297,949</u>
93.071		Medicare Enrollment Assistance Program	DHS	423,150	395,828
93.072		Lifespan Respite Care Program	DHS	189,151	187,634
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	98,545	0
93.090		COVID-19 - Guardianship Assistance	DCF	371,284	0
93.090		Guardianship Assistance	DCF	3,918,659	0
		Total Federal Program 93.090		<u>4,289,943</u>	<u>0</u>
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	895,709	718,624
93.103	5U18FD005884 - U18FD006277	Food and Drug Administration Research	DATCP	897,708	0
93.103		Food and Drug Administration Research	DATCP	298,456	0
93.103		Food and Drug Administration Research	UW-Madison	213,686	0
		Total Federal Program 93.103		<u>1,409,850</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.107		Area Health Education Centers	UW-Madison	973,872	973,872
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	411,055	202,199
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,248,612	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	319,809	0
93.110		Maternal and Child Health Federal Consolidated Programs (from DHS)	DPI	1,494	0
Total Federal Program 93.110				1,980,970	202,199
93.113		Environmental Health	UW-Madison	624,254	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	291,488	2,890
93.127		Emergency Medical Services for Children	DHS	105,625	105,625
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	162,509	70,000
93.136		COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	DHS	16,924	0
93.136		COVID-19 - Injury Prevention and Control Research and State and Community Based Programs (from DHS)	CANPB	87,385	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	5,328,356	2,577,950
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DOJ	225,558	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DSPS	31,547	0
93.136	435100-G20-OVERDOSE-02	Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	16,075	0
Total Federal Program 93.136				5,705,845	2,577,950
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DHS	706,282	675,883
93.161		Health Program for Toxic Substances and Disease Registry	DHS	19,866	0
93.165		Grants to States for Loan Repayment	UW-Madison	304,167	0
93.172		Human Genome Research	UW-Madison	724,899	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	988,668	36,784
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	488,150	0
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	236,779	0
93.217		Family Planning Services	DHS	4,665,542	3,585,652
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	107	0
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	DHS	689,854	521,245
93.235	48045	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	UW-Madison	116,003	0
93.235	435100-G20-SEXRISK-00, 45207	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	UW-Madison	49,242	0
Total Federal Program 93.235				855,099	521,245
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	287,461	12,747
93.240		State Capacity Building	DHS	476,859	0
93.241		State Rural Hospital Flexibility Program	UW-Madison	20,675	12,999
93.242		Mental Health Research Grants	UW-Madison	1,305,856	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DCF	261,478	213,905
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	2,925,782	1,904,872
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	1,662,482	1,063,095
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	2,795,045	590,706

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DCF)	DHS	44,284	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DCF)	UW-Milwaukee	20,133	0
93.243	435100-G21-H79SP0022112-00	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	79,299	0
93.243	435200-G20-23236646-80	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	15,108	0
93.243	435200-G20-23236646-80 X	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	11,695	0
93.243	435200-G20-23236646-80 X1	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	18,778	0
93.243	435200-G20-23236646-80 X4	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	(1)	0
93.243	435200-G21-23236646-180	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	62,005	0
93.243	435200-G21-23236646-180 X	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	43,844	0
93.243	435200-G21-23236646-180 X1	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	53,232	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Whitewater	196,466	0
93.243	20-C0264	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DPI)	UW-Madison	(369)	0
Total Federal Program 93.243				<u>8,189,261</u>	<u>3,772,578</u>
93.251		Early Hearing Detection and Intervention	DHS	120,932	67,426
93.251	43185: 35236646-080-115002	Early Hearing Detection and Intervention (from DHS)	UW-Madison	(12)	0
Total Federal Program 93.251				<u>120,920</u>	<u>67,426</u>
93.262		Occupational Safety and Health Program	DHS	105,053	0
93.262		Occupational Safety and Health Program	UW-Stout	97,690	0
Total Federal Program 93.262				<u>202,743</u>	<u>0</u>
93.268		COVID-19 - Immunization Cooperative Agreements	DHS	15,651,656	1,846,276
93.268		Immunization Cooperative Agreements	DHS	57,074,897	1,630,885
93.268	435100-G21-IMMUNE_PROG-08	Immunization Cooperative Agreements (from DHS)	UW System Administration	87,448	0
93.268	435100-A21-IMMPRO-00	Immunization Cooperative Agreements (from DHS)	UW-Madison	185,274	0
Total Federal Program 93.268 (Note 11)				<u>72,999,275</u>	<u>3,477,161</u>
93.270		Viral Hepatitis Prevention and Control	DHS	182,743	0
93.296		State Partnership Grant Program to Improve Minority Health	DHS	31,207	18,359
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	726,522	692,543
93.305		PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	DHS	(2,135)	13,987
93.305	42645, PO#26425	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) (from DHS)	UW-Madison	364	0
Total Federal Program 93.305				<u>(1,771)</u>	<u>13,987</u>
93.307		Minority Health and Health Disparities Research	UW-Madison	36,733	0
93.314		Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	DHS	29,554	0
93.319		Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	UW-Madison	396,002	33,077
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	168,640,059	14,916,354
93.323	435100-G21-COVIDEMR-02	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	326,577	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	156,758	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	4,323,234	0
93.323	435100-A21-AntStewPro-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	139,587	0
93.323	435100-G21-OHISyndr-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	82,487	0
Total Federal Program 93.323				173,668,702	14,916,354
93.324		State Health Insurance Assistance Program	DHS	940,576	558,707
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	UW-Madison	189,902	45,024
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	DHS	179	0
93.336		Behavioral Risk Factor Surveillance System	DHS	120,711	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	900,099	0
93.351		Research Infrastructure Programs	UW-Madison	480,637	0
93.351		Research Infrastructure Programs	UW-Milwaukee	237,352	9,489
Total Federal Program 93.351				717,989	9,489
93.354		COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	4,239,148	3,183,751
93.354	435100-G21-PopHeaFelPro-00	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (from DHS)	UW-Madison	79,119	0
Total Federal Program 93.354				4,318,267	3,183,751
93.358	435200-G21-138446-180 X	Advanced Education Nursing Traineeships	UW-Green Bay	44,096	0
93.358	435200-G21-138446-180 X1	Advanced Education Nursing Traineeships	UW-Green Bay	9,015	0
Total Federal Program 93.358				53,111	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	2,750	0
93.367	5U18FD006394	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	774,856	0
93.369		ACL Independent Living State Grants	DHS	306,789	306,789
93.387		National and State Tobacco Control Program	DHS	1,255,866	55,120
93.387	48165	National and State Tobacco Control Program (from DHS)	UW-Madison	132,528	0
93.387	435100-G21-19236646-180	National and State Tobacco Control Program (from DHS)	UW-Madison	202,132	0
Total Federal Program 93.387				1,590,526	55,120
93.391		COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	DHS	1,528	0
93.393		Cancer Cause and Prevention Research	UW-Madison	295,254	0
93.395		Cancer Treatment Research	UW-Madison	52,477	31,945
93.396		Cancer Biology Research	UW-Madison	270,876	0
93.398		Cancer Research Manpower	UW-Madison	1,396,539	0
93.421		COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	UW-Milwaukee	1,293	0
93.423	SIWIW190008-01-00	1332 State Innovation Waivers	OCI	127,726,259	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	DHS	1,936,492	1,078,977
93.426	435100-G20-22236646-80 43514	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (from DHS)	UW-Madison	2	0
93.426	435100-G21-22236646-180 1815	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (from DHS)	UW-Madison	118,422	0
Total Federal Program 93.426				<u>2,054,916</u>	<u>1,078,977</u>
93.434		Every Student Succeeds Act/Preschool Development Grants	DCF	7,366,067	3,800,259
93.434		Every Student Succeeds Act/Preschool Development Grants	UW-Milwaukee	65,017	0
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	DPI	50,444	50,444
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Whitewater	43,714	0
Total Federal Program 93.434				<u>7,525,242</u>	<u>3,850,703</u>
93.435		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	DHS	1,844,132	916,968
93.435	46665	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (from DHS)	UW-Madison	78,315	0
93.435	435100-G20-22236646-80	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (from DHS)	UW-Madison	56,803	0
93.435	435100-G21-22236646-180 1817	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (from DHS)	UW-Madison	118,176	0
Total Federal Program 93.435				<u>2,097,426</u>	<u>916,968</u>
93.436		Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	DHS	362,027	359,075
93.448		Food Safety and Security Monitoring Project	DATCP	109,519	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	29,563	0
Total Federal Program 93.448				<u>139,082</u>	<u>0</u>
93.464		ACL Assistive Technology	DHS	420,835	356,606
93.464		ACL Assistive Technology (from DHS)	DOC	25,500	0
Total Federal Program 93.464				<u>446,335</u>	<u>356,606</u>
93.470		Alzheimer's Disease Program Initiative (ADPI)	DHS	13,332	9,832
93.470		Alzheimer's Disease Program Initiative (ADPI) (from DHS)	UW-Milwaukee	4,462	0
Total Federal Program 93.470				<u>17,794</u>	<u>9,832</u>
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	DHS	388,429	0
93.498		COVID-19 - Provider Relief Fund	DHS	1,266,999	0
93.498		COVID-19 - Provider Relief Fund	DVA	3,118,420	0
Total Federal Program 93.498				<u>4,385,419</u>	<u>0</u>
93.500		Pregnancy Assistance Fund Program	DPI	405,254	287,213
93.500		Pregnancy Assistance Fund Program	UW-Oshkosh	640	0
Total Federal Program 93.500				<u>405,894</u>	<u>287,213</u>
93.556		MaryLee Allen Promoting Safe and Stable Families Program	DCF	5,804,386	4,631,986
93.556		MaryLee Allen Promoting Safe and Stable Families Program	UW-Milwaukee	1,233,187	0
93.556	437003-A18-0001035-R03-01	MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Madison	2,384,882	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Milwaukee	172,072	0
Total Federal Program 93.556 (Note 3)				<u>9,594,527</u>	<u>4,631,986</u>

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.558		Temporary Assistance for Needy Families	DCF	114,387,350	22,595,435
93.558		Temporary Assistance for Needy Families (from DCF)	DOA	1,059,802	1,024,783
93.558		Temporary Assistance for Needy Families (from DCF)	DOR	69,700,000	0
93.558	TANF2020	Temporary Assistance for Needy Families (from DHS)	UW-Oshkosh	9,518	0
Total Federal Program 93.558				<u>185,156,670</u>	<u>23,620,218</u>
93.563		Child Support Enforcement	DCF	57,196,218	50,350,724
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs	DCF	3,327,935	2,403,445
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs (from DCF)	DHS	104,449	0
93.566	437003-A18-0001035-R02-01	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (from DCF)	UW-Madison	2,350,124	0
Total Federal Program 93.566				<u>5,782,508</u>	<u>2,403,445</u>
93.568		COVID-19 - Low-Income Home Energy Assistance	DOA	49,573,652	0
93.568		Low-Income Home Energy Assistance	DOA	95,311,798	17,019,071
Total Federal Program 93.568				<u>144,885,450</u>	<u>17,019,071</u>
93.569		Community Services Block Grant	DCF	9,167,803	9,068,571
93.569		COVID-19 - Community Services Block Grant	DCF	3,355,006	3,355,006
Total Federal Program 93.569				<u>12,522,809</u>	<u>12,423,577</u>
CCDF Cluster:					
93.575		Child Care and Development Block Grant	DCF	151,872,565	20,137,423
93.575		Child Care and Development Block Grant	UW-La Crosse	15,179	0
93.575	437002-A20-0001432-000-01	Child Care and Development Block Grant (from DCF)	DPI	44,837	0
93.575	09282020	Child Care and Development Block Grant (from DCF)	UW-La Crosse	35,738	0
93.575	YoungStar Micro G PreSch	Child Care and Development Block Grant (from DCF)	UW-Stout	1,802	0
93.575	YoungStarMicro GAnn	Child Care and Development Block Grant (from DCF)	UW-Stout	2,000	0
93.575		COVID-19 - Child Care and Development Block Grant	DCF	114,278,823	3,551,705
93.575		COVID-19 - Child Care and Development Block Grant (from DCF)	UW-Stevens Point	55,029	0
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	83,894,675	8,383,009
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (from DCF)	DPI	(81)	0
Subtotal CCDF Cluster				<u>350,200,567</u>	<u>32,072,137</u>
93.576		Refugee and Entrant Assistance Discretionary Grants	DCF	71,372	71,372
93.583		Refugee and Entrant Assistance Wilson/Fish Program	DCF	39,384	4,665
93.586		State Court Improvement Program	Courts	614,992	0
93.590		Community-Based Child Abuse Prevention Grants	CANPB	342,958	246,239
93.597		Grants to States for Access and Visitation Programs	DCF	146,753	136,753
93.599		Chafee Education and Training Vouchers Program (ETV)	DCF	595,795	595,795
Head Start Cluster:					
93.600		COVID-19 - Head Start	UW-Oshkosh	380,009	0
93.600		Head Start	DCF	102,691	23,401
93.600		Head Start	UW-Oshkosh	6,246,009	0
93.600		Head Start (from DCF)	DPI	17,520	0
Subtotal Head Start Cluster				<u>6,746,229</u>	<u>23,401</u>
93.603		Adoption and Legal Guardianship Incentive Payments	DCF	795,645	519,702
93.630		COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants	BPDD	3,305	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,269,942	371,183
Total Federal Program 93.630				<u>1,273,247</u>	<u>371,183</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.631		Developmental Disabilities Projects of National Significance	BPDD	430,838	224,651
93.631	002LW20	Developmental Disabilities Projects of National Significance (from BPDD)	UW-Madison	10,534	0
Total Federal Program 93.631				<u>441,372</u>	<u>224,651</u>
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	627,679	0
93.643		Children's Justice Grants to States	DOJ	280,279	132,384
93.645		COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program	DCF	782,295	782,295
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	3,716,358	3,276,524
Total Federal Program 93.645				<u>4,498,653</u>	<u>4,058,819</u>
93.653		Indian Health Service Domestic Violence Prevention Programs	UW-Milwaukee	22,672	0
93.658		COVID-19 - Foster Care Title IV-E	DCF	1,965,619	0
93.658		Foster Care Title IV-E	DCF	79,554,260	49,821,844
93.658	437003-A21-0001640-000-04	Foster Care Title IV-E (from DCF)	UW-Eau Claire	179,832	0
93.658	437003-A18-0001036-R02-01	Foster Care Title IV-E (from DCF)	UW-Madison	(27,222)	0
93.658	437003-A21-0001640-000-01	Foster Care Title IV-E (from DCF)	UW-Madison	1,218,498	0
93.658		Foster Care Title IV-E (from DCF)	UW-Milwaukee	110,054	0
Total Federal Program 93.658				<u>83,001,041</u>	<u>49,821,844</u>
93.659		Adoption Assistance	DCF	48,709,628	2,592,616
93.659		COVID-19 - Adoption Assistance	DCF	4,752,326	0
Total Federal Program 93.659				<u>53,461,954</u>	<u>2,592,616</u>
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	DHS	787,893	628,195
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (from DHS)	UW-Madison	138,123	0
93.665	435200-G20-23236646-80 X5	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (from DHS)	UW-Madison	35,795	0
Total Federal Program 93.665				<u>961,811</u>	<u>628,195</u>
93.667		Social Services Block Grant	DHS	33,399,290	0
93.667		Social Services Block Grant (from DHS)	DCF	9,336,618	7,299,730
Total Federal Program 93.667				<u>42,735,908</u>	<u>7,299,730</u>
93.669		Child Abuse and Neglect State Grants	DCF	775,619	192,299
93.671		COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	414,827	414,827
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,887,357	1,788,069
Total Federal Program 93.671				<u>2,302,184</u>	<u>2,202,896</u>
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	DCF	2,410,386	1,890,644
93.763		Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	UW-Madison	200,336	0
93.767		Children's Health Insurance Program	DHS	228,119,594	8,443,085
93.767		COVID-19 - Children's Health Insurance Program	DHS	12,905,838	0
Total Federal Program 93.767				<u>241,025,432</u>	<u>8,443,085</u>
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,113,286	0
93.777		COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	228,890	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	11,966,489	0
93.778		ARRA - Medical Assistance Program	DHS	7,289,411	0
93.778		COVID-19 - Medical Assistance Program	DHS	511,668,714	0
93.778		Medical Assistance Program	DHS	6,543,446,028	53,500,120
93.778		Medical Assistance Program (from DHS)	DCF	598,339	0
93.778	435200-G-19-12264-138446-980	Medical Assistance Program (from DHS)	UW-Green Bay	(31,562)	0
93.778	435200-G20-138446-80	Medical Assistance Program (from DHS)	UW-Green Bay	861	0
93.778	435200-G21-138446-180	Medical Assistance Program (from DHS)	UW-Green Bay	202,199	0
93.778	285932-80-531250	Medical Assistance Program (from DHS)	UW-Madison	26,594	0
93.778	435400-A20-UW_OUTREA-00	Medical Assistance Program (from DHS)	UW-Madison	240,849	0
93.778	435400-G20-MedicaidACA-00	Medical Assistance Program (from DHS)	UW-Madison	(159)	0
93.778	435400-G21-MedicaidACA-00	Medical Assistance Program (from DHS)	UW-Madison	347,778	120,121
93.778	CST 2020	Medical Assistance Program (from DHS)	UW-Oshkosh	1,502	0
		Total Medicaid Cluster (Note 3)		7,077,099,219	53,620,241
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	121,812	0
93.788		Opioid STR	DHS	12,045,945	11,402,296
93.788		Opioid STR	UW-Madison	197,577	0
93.788		Opioid STR	UW-Milwaukee	152,101	0
93.788	435200-G20-2236646-080	Opioid STR (from DHS)	UW-Madison	581,141	397,904
93.788	435200-G21-2236646-180 X	Opioid STR (from DHS)	UW-Madison	735,308	463,890
93.788	435200-G21-2236646-180 X2	Opioid STR (from DHS)	UW-Madison	5,704	0
93.788	435200-G21-23236646-180 X3	Opioid STR (from DHS)	UW-Madison	101,396	0
93.788	435200-G21-23236646-180 X4	Opioid STR (from DHS)	UW-Madison	118,772	0
		Total Federal Program 93.788		13,937,944	12,264,090
93.791		Money Follows the Person Rebalancing Demonstration	DHS	2,951,259	203,713
93.792		COVID-19 - Prevention and Control of Chronic Disease and Associated Risk Factors in the U.S. Affiliated Pacific Islands, U.S. Virgin Islands, and P. R. (from DHS)	DVA	3,459	0
93.810		Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	DHS	662,940	303,846
93.817		Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	DHS	141,077	141,077
93.837		Cardiovascular Diseases Research	UW-Madison	957,115	0
93.839		Blood Diseases and Resources Research	UW-Madison	333,328	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	1,015,054	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	251,607	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,405,309	58,165
93.859		Biomedical Research and Research Training	UW-Madison	4,206,627	10,136
93.859		Biomedical Research and Research Training	UW-Milwaukee	4,075	0
		Total Federal Program 93.859		4,210,702	10,136
93.865		Child Health and Human Development Extramural Research	UW-Madison	992,193	0
93.866		Aging Research	UW-Madison	1,014,100	0
93.867		Vision Research	UW-Madison	178,432	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	DCF	4,907,933	4,359,697
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	DHS	138,750	0
93.870	437003-A19-0001364-000-01	Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	(212)	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	857,998	0
Total Federal Program 93.870				5,904,469	4,359,697
93.879		Medical Library Assistance	UW-Madison	1,197,082	0
93.884		Primary Care Training and Enhancement	UW-Madison	270,251	0
93.889		COVID-19 - National Bioterrorism Hospital Preparedness Program	DHS	2,732,247	2,666,355
93.889		National Bioterrorism Hospital Preparedness Program	DHS	4,520,198	2,481,765
Total Federal Program 93.889				7,252,445	5,148,120
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	DHS	3,231,774	1,716,732
93.898	435100-G20-503292-080-157125	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	(591)	0
93.898	435100-G21-503292-180	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	390,086	0
93.898	435100-G21-503292-180 X	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	16,982	0
93.898	503292-080-155200	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	62,877	35,114
Total Federal Program 93.898				3,701,128	1,751,846
93.913		Grants to States for Operation of State Offices of Rural Health	UW-Madison	225,782	0
93.917		COVID-19 - HIV Care Formula Grants	DHS	325,239	311,819
93.917		HIV Care Formula Grants	DHS	11,117,852	10,081,631
93.917	285932-080-155919/155950	HIV Care Formula Grants (from DHS)	UW-Madison	219	0
93.917	435100-A21-CDHarmReduc-00	HIV Care Formula Grants (from DHS)	UW-Madison	3,360	0
93.917	435100-G20-DPHHIVPRO-09	HIV Care Formula Grants (from DHS)	UW-Madison	21,063	0
93.917	435100-G21-285932-180	HIV Care Formula Grants (from DHS)	UW-Madison	689,190	0
93.917	435100-G21-285932-280 (45665)	HIV Care Formula Grants (from DHS)	UW-Madison	137,777	0
93.917	435100-G21-DPHHIVPRO-02	HIV Care Formula Grants (from DHS)	UW-Madison	46,910	0
Total Federal Program 93.917				12,341,610	10,393,450
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	1,026,350	133,440
93.940		HIV Prevention Activities Health Department Based	DHS	3,005,809	1,510,648
93.940	43305	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	78,140	0
93.940	155958-285932-980/41773	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	(283)	0
93.940	285932-080/155958, Ref 44907	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	74,518	0
93.940	435100-A21-HCVOpioid-00	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	88,710	0
93.940	435100-G20-BCDPRO-00, 45125	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	34,381	0
93.940	435100-G20-DPHHIVPRO-04, 44786	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	50,384	0
93.940	435100-G20-OPIOID-00 M1	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	72,393	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.940	435100-G21-285932-180	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	28,782	0
93.940	435100-G21-BCDPRO-00	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	19,950	0
93.940	435100-G21-DPHHIVPRO-01	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	2,267	0
93.940	435100-G21-DPHHIVPRO-04	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	117,921	0
93.940	435100-G21-HIVCAPCOORD-00	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	53,719	0
93.940	PO 43500-0000028847	HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	121,845	0
Total Federal Program 93.940				3,748,536	1,510,648
93.945		Assistance Programs for Chronic Disease Prevention and Control (from DHS)	DPI	(222)	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	15,551	14,783
93.958		Block Grants for Community Mental Health Services	DHS	15,597,025	13,306,595
93.958	285932-080-531250	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	63,945	0
93.958	285932-080-533168	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	51,132	0
93.958	435200-G20-285932-80 X6	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	6,521	0
93.958	435200-G21-285932-180 X	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	107,725	0
93.958	435200-G21-285932-180 X1	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	398,644	0
93.958	435200-G21-285932-180 X2	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	118,517	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Whitewater	55,896	0
Total Federal Program 93.958				16,399,405	13,306,595
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	23,662,491	21,476,099
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DCF)	UW-Milwaukee	25,337	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DCF	3,009,207	1,433,000
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOC	1,229,012	1,019,329
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOJ	281,600	0
93.959	285932-080-533167	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	51,288	0
93.959	285932-080-533250	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	24,889	0
93.959	285932-980-533121	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	(3)	0
93.959	285932-980-533167	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	(5,750)	0
93.959	435100-G20-TOBCONPRO-01, 45045	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	14,978	0
93.959	435100-G21-TOBCONPRO-01	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	47,185	0
93.959	435200-G20-2236646-80	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	29,356	0
93.959	435200-G20-285932-80 X4	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	1,422	0
93.959	435200-G20-5236646-80	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	65,676	0

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93.959	435200-G21-285932-180 X1	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	79,724	0
93.959	435200-G21-285932-180 X3	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	170,984	0
93.959	435200-G21-5236646-180	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	67,688	0
93.959	435500-G21-STAFFAODA-00	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	2,775	0
93.959	435500-A21-EMERGLEAD-00	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Stevens Point	30,039	0
Total Federal Program 93.959				28,787,898	23,928,428
93.970		Health Professions Recruitment Program for Indians	UW-Madison	199,116	0
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	883,358	679,551
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHS	1,534,118	1,534,118
93.991		Preventive Health and Health Services Block Grant	DHS	2,129,186	838,204
93.994		Maternal and Child Health Services Block Grant to the States	DHS	9,128,689	5,574,384
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	DPI	76,658	0
93.994	435100-A21-FamHlthSec-00	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	33,486	0
93.994	435100-G20-35236646-80	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	342,725	300
93.994	435100-G20-MCHHEALTH-00	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	29,502	0
93.994	435100-G21-FAMHEALTH-00	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	77,007	0
93.994	435100-G21-NEWBORN-01	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	46,626	0
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Milwaukee	14,473	0
Total Federal Program 93.994				9,749,166	5,574,684
93.998		Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	UW-Madison	398,085	0
Other Federal Financial Assistance:					
93.N/A	MSN251150	CDC Supplement to the Wisconsin Tobacco Quit Line	UW-Madison	15,952	0
93.N/A	MSN245603	Child Care Counts	UW-Madison	29,059	0
93.N/A	MSN245603	COVID-19 - Child Care Counts	UW-Madison	32,135	0
93.N/A	P000017512; R000017720	COVID-19 - Child Care Counts	UW-Madison	92,015	0
93.N/A	MSN245556	COVID-19 - Waisman Early Childhood Program	UW-Madison	81,469	0
93.N/A	435100-G21-COVIDEMR-01	COVID-19 Response	UW-Madison	1,084,727	0
93.N/A	435100-G20-COVID-19RES-03	COVID-19 SHOW Serologic Survey	UW-Madison	1,529,032	0
93.N/A	AGMT 03-13-17	Health Insurance Literacy Skills for Wisconsin's Most Vulnerable Residents	UW-Madison	31,259	19,985
93.N/A	044LW21	Living Well Project Evaluation	UW-Madison	31,886	0
93.N/A	HHFS223201210081 C	Mammography Inspections	DHS	50	0
93.N/A	HHSF2232010097C	Mammography Inspections	DHS	79,513	0
93.N/A	200-2020-M-07755	National Death Index	DHS	48,396	0
93.N/A	437003-A20-0001463-000-01	Needs Assessment	UW-Madison	6,905	0
93.N/A	437003-A20-0001463-000-01	Prevention Scan	UW-Madison	27,415	0
93.N/A	21-C0128	Project AWARE	UW-Madison	75,657	0
93.N/A	G20-MIL115772-00	Promoting Best Practices in Substance Use Disorder Treatment	UW-Milwaukee	63,226	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	435100-G21-TOBCONPRO-03	State Tobacco Retail Compliance Inspections	UW-Madison	60,493	0
93.N/A	HHSF223201710189 C	Tobacco Retail Inspections	DHS	137,520	0
93.N/A	TARP	Trauma and Recovery Project	UW-Milwaukee	46,531	0
93.N/A	200-2017-92549	Vital Statis Coop Program	DHS	76,079	0
93.N/A	44009:435100-A20	Wisconsin Tobacco Prevention and Control Program	UW-Madison	57,482	0
93.N/A	435100-G21-TOBCONPRO-05	Wisconsin Tobacco Prevention and Control Program	UW-Madison	20,302	0
93.N/A	20-21 WWWP/435100-G20-9210477	Wisconsin Well Woman Program	UW-Milwaukee	180,101	0
93.N/A	G20-9210477-80	Wisconsin Well Woman Program	UW-Milwaukee	3,055	0
		Subtotal Direct Grants		8,908,289,827	446,614,842
Subgrants:					
93.072		Lifespan Respite Care Program (from Arch National Respite Network)	UW-Madison	2,421	0
93.086		Healthy Marriage Promotion and Responsible Fatherhood Grants (from Milwaukee County)	UW-Milwaukee	26,323	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Association of Maternal & Child Health Physicians)	UW-Madison	7,726	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Children's Hospital of Wisconsin)	UW-Madison	61,498	0
93.145		HIV-Related Training and Technical Assistance (from University of Illinois-Chicago)	UW-Madison	275,292	0
93.173		Research Related to Deafness and Communication Disorders (from Intelligent Hearing Systems Corporation)	UW-Madison	6,164	0
93.231		Epidemiology Cooperative Agreements (from Great Lakes Inter-Tribal Council Inc)	UW-Milwaukee	47,661	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	17,540	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Community Advocates Public Policy Institute)	UW-Madison	56,505	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	508,067	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from University of Missouri-Kansas City)	UW-Madison	81,787	0
93.247		Advanced Nursing Education Workforce Grant Program (from Medical College of Wisconsin)	UW-Milwaukee	(1,964)	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	41,179	0
93.398		Cancer Research Manpower (from Medical College of Wisconsin)	UW-Milwaukee	3,306	0
93.421		Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from Association of University Centers on Disabilities)	UW-Madison	59,138	0
93.470		Alzheimer's Disease Program Initiative (ADPI) (from United Community Center)	UW-Milwaukee	41,711	0
93.516		Public Health Training Centers Program (from University of Michigan)	UW-Madison	23,955	0
93.558		Temporary Assistance for Needy Families (from Community Advocates)	UW-Milwaukee	18,965	0
93.558		Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	54,732	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	16,721	0
93.763		Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) (from Alzheimer's & Dementia Alliance of Wisconsin)	UW-Madison	53,171	0
93.788		Opioid STR (from University of Missouri-Kansas City)	UW-Madison	183,036	(11,125)

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.834		Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from Washington University)	UW-Madison	25,539	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	(543)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	29,984	0
93.859		Biomedical Research and Research Training (from Boston University)	UW-Madison	25,460	0
93.859		Biomedical Research and Research Training (from Purdue University)	UW-Madison	594	0
93.859		Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	119,856	0
93.933		Demonstration Projects for Indian Health (from Menominee Indian Tribe of Wisconsin)	UW-Milwaukee	313,856	0
93.958	435200-G20-3908278439-90	Block Grants for Community Mental Health Services (from Mental Health America of Wisconsin)	UW-Green Bay	29,261	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	20,464	0
93.997		Assisted Outpatient Treatment (from Milwaukee County)	UW-Milwaukee	61,611	0
93.N/A	20BCSK0119	C3I Coordinating Center Coordination, Communication, and Support of C3I COVID + Smoking Project (from ICF International Inc)	UW-Madison	293,232	0
93.N/A	HD19-101518-A	Housing First (from Milwaukee County)	UW-Milwaukee	17,475	0
93.N/A	90ZJ0055-01-01	Preparing for Parenthood (from Rush University Medical Center)	UW-Milwaukee	107,195	0
93.N/A	ReCast	ReCast Milwaukee (from City of Milwaukee)	UW-Milwaukee	36,310	0
93.N/A	2019 AUCD	Wisconsin Act Early Ambassador (from Association of University Centers on Disabilities)	UW-Milwaukee	2,354	0
93.N/A	HD19-101518-A	Year 3 - Milw County Housing F (from Milwaukee County)	UW-Milwaukee	(909)	0
		Subtotal Subgrants		2,666,673	(11,125)
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		8,910,956,500	446,603,717
<b>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
		Direct Grants:			
94.003		State Commissions	DOA	279,974	0
94.006		AmeriCorps	DOA	6,057,304	6,057,304
94.006	#AD199130	AmeriCorps (from DOA)	DPI	247,538	0
94.006		AmeriCorps (from DOA)	UW-Eau Claire	277,966	0
		Total Federal Program 94.006		6,582,808	6,057,304
94.009		Training and Technical Assistance	DOA	283,935	0
		Foster Grandparent/Senior Companion Cluster:			
94.011		Foster Grandparent Program	DOC	80,492	0
		Total Foster Grandparent/Senior Companion Cluster		80,492	0
94.021		Volunteer Generation Fund	DOA	109,707	0
		Subtotal Direct Grants		7,336,916	6,057,304
		TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		7,336,916	6,057,304
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
		Direct Grants:			
95.001		High Intensity Drug Trafficking Areas Program	DOJ	196,778	61,680
95.001		High Intensity Drug Trafficking Areas Program	DOT	10,068	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,716,934	0
		Total Federal Program 95.001		1,923,780	61,680
		Subtotal Direct Grants		1,923,780	61,680
		TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		1,923,780	61,680

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
		Direct Grants:			
		Disability Insurance/SSI Cluster:			
96.001		Social Security Disability Insurance	DHS	27,538,773	0
		Total Disability Insurance/SSI Cluster		27,538,773	0
		Other Federal Financial Assistance:			
96.N/A	28321319 P00050129	Social Security Administration Birth	DHS	90	0
96.N/A	28321318 P00051252	Social Security Death Record Data	DHS	179,980	0
96.N/A	SSA ss. 222(d) and 1615	Social Security Reimbursements for Vocational Rehabilitation	DHS	717,135	717,135
96.N/A	SSA ss. 222(d) and 1615	Social Security Reimbursements for Vocational Rehabilitation	DWD	3,943,208	0
		Subtotal Direct Grants		32,379,186	717,135
		<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>		32,379,186	717,135
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
		Direct Grants:			
97.008		Non-Profit Security Program	DMA	105,724	105,724
97.012		Boating Safety Financial Assistance	DNR	3,452,267	672,799
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	172,435	0
97.032		Crisis Counseling (from DMA)	DHS	441,403	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DMA	24,983,587	23,225,853
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DNR	361,026	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DOA	65,735	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DOT	321,063	0
		Total Federal Program 97.036		25,731,411	23,225,853
97.039		Hazard Mitigation Grant	DMA	4,962,003	4,769,656
97.041		National Dam Safety Program	DNR	113,475	0
97.042		COVID-19 - Emergency Management Performance Grants	DMA	1,261,876	873,712
97.042		COVID-19 - Emergency Management Performance Grants	UW-Eau Claire	99,034	0
97.042		Emergency Management Performance Grants	DMA	6,103,096	4,227,205
		Total Federal Program 97.042		7,464,006	5,100,917
97.044		Assistance to Firefighters Grant	WTCS	286,453	286,453
97.044		COVID-19 - Assistance to Firefighters Grant	WTCS	84,467	78,869
		Total Federal Program 97.044		370,920	365,322
97.045		Cooperating Technical Partners	DNR	624,222	0
97.047		BRIC: Building Resilient Infrastructure and Communities	DMA	1,631,481	1,481,055
97.050		COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	DWD	230,256,039	0
97.067		Homeland Security Grant Program	DMA	3,402,474	2,571,222
97.067		Homeland Security Grant Program (from DMA)	DATCP	38,201	0
97.067		Homeland Security Grant Program (from DMA)	DOA	33,983	0
97.067		Homeland Security Grant Program (from DMA)	DOJ	967,460	0
		Total Federal Program 97.067		4,442,118	2,571,222
97.091		Homeland Security Biowatch Program	DNR	359,829	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Other Federal Financial Assistance:			
97.N/A	Phase CARES	COVID-19 - Emergency Food and Shelter National Board Program	UW-Superior	1,000	0
97.N/A	Phase 37	Emergency Food and Shelter National Board Program	UW-Superior	750	0
97.N/A	Phase 38	Emergency Food and Shelter National Board Program	UW-Superior	10	0
		Subtotal Direct Grants		280,129,093	38,292,548
		TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		280,129,093	38,292,548
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<b>\$ 19,248,408,086</b>	<b>\$ 1,961,813,341</b>



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
Direct Research and Development Grants:					
10.001		Agricultural Research Basic and Applied Research	UW-Madison	2,715,547	191,222
10.001		Agricultural Research Basic and Applied Research	UW-Milwaukee	272,948	0
10.001		Agricultural Research Basic and Applied Research	UW-Platteville	77,474	0
Total Federal Program 10.001				<u>3,065,969</u>	<u>191,222</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	156,661	0
10.025	37000-0000016611	Plant and Animal Disease, Pest Control, and Animal Care (from DNR)	UW-Madison	49,738	0
Total Federal Program 10.025				<u>206,399</u>	<u>0</u>
10.028		Wildlife Services	UW-Stevens Point	4,443	0
10.072		Wetlands Reserve Program	UW-Madison	469	0
10.130		Coronavirus Food Assistance Program 1	UW-Madison	145,616	0
10.155		Marketing Agreements and Orders	UW-Madison	3,524	2,954
10.167		Transportation Services	UW-Madison	45,756	35,212
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	871,045	100,064
10.202		Cooperative Forestry Research	UW-Madison	953,929	0
10.202		Cooperative Forestry Research	UW-Stevens Point	(34,302)	0
Total Federal Program 10.202				<u>919,627</u>	<u>0</u>
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,705,929	0
10.207		Animal Health and Disease Research	UW-Madison	43,395	0
10.215		Sustainable Agriculture Research and Education	UW-Platteville	2,182	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Madison	199,031	127,882
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	86,901	0
10.290		Agricultural Market and Economic Research	UW-Madison	6,043	0
10.304		Homeland Security Agricultural	UW-Madison	21,200	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	494,222	82,465
10.309		Specialty Crop Research Initiative	UW-Madison	710,918	497,106
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	7,992,970	782,346
10.311		Beginning Farmer and Rancher Development Program	UW-Madison	86,423	48,733
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	187,361	5,300
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	32,185	5,143
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Stevens Point	46,497	0
Total Federal Program 10.326				<u>266,043</u>	<u>10,443</u>
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	478,888	79,396
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Milwaukee	10,832	0
Total Federal Program 10.329				<u>489,720</u>	<u>79,396</u>
10.330		Alfalfa and Forage Research Program	UW-Madison	311,426	91,698
10.336		Veterinary Services Grant Program	UW-Madison	1,655	0
10.600		Foreign Market Development Cooperator Program	UW-Madison	102,980	57,431
10.652		Forestry Research	UW-Madison	145,898	0
10.674		Wood Utilization Assistance	UW-Madison	27,236	0
10.675		Urban and Community Forestry Program	UW-Madison	14,069	0
10.680		Forest Health Protection	UW-Madison	5,093	0
10.684		International Forestry Programs	UW-Madison	40,207	0
10.698		State & Private Forestry Cooperative Fire Assistance (from DNR)	UW-Madison	84,194	0
10.699		Partnership Agreements	UW-Madison	1,889,323	0
10.699		Partnership Agreements	UW-Stevens Point	5,420	0
10.699	37000-0000015519	Partnership Agreements (from DNR)	UW-Madison	22,215	0
Total Federal Program 10.699				<u>1,916,958</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Madison	128,893	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Milwaukee	7,488	0
		Total Federal Program 10.707		136,381	0
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	(1,678)	0
10.902		Soil and Water Conservation	UW-Green Bay	123,274	0
10.902		Soil and Water Conservation	UW-Madison	58,251	0
10.902		Soil and Water Conservation	UW-Stevens Point	72,052	0
		Total Federal Program 10.902		253,577	0
10.903		Soil Survey	UW-Stevens Point	158,284	0
10.904		Watershed Protection and Flood Prevention	UW-Madison	4,721	0
10.912		Environmental Quality Incentives Program	UW-Madison	(15,432)	0
10.931		Agricultural Conservation Easement Program	UW-Madison	5,095	0
10.931		Agricultural Conservation Easement Program	UW-Stevens Point	23,754	6,620
		Total Federal Program 10.931		28,849	6,620
10.961		Scientific Cooperation and Research	UW-Madison	4,680	0
Other Federal Financial Assistance:					
10.N/A	18-JV-11111126-044	R&D from Forest Service	UW-Madison	29,503	0
10.N/A	18-JV-11111129-036	R&D from Forest Service	UW-Madison	29,159	0
10.N/A	19-JV-11242307-078	R&D from Forest Service	UW-Madison	16,494	0
10.N/A	AG-5680-C-16-0009	R&D from Forest Service	UW-Madison	239	0
10.N/A		R&D from Forest Service	UW-Madison	64,438	0
10.N/A	18-JV-11272136-048	R&D from Forest Service	UW-Milwaukee	(5,896)	0
10.N/A	16-JV-11242313-105	R&D from Forest Service	UW-Stevens Point	(7)	0
10.N/A	19-JV-11242313-069	R&D from Forest Service	UW-Stevens Point	45,930	0
		Subtotal Direct Research and Development Grants		24,766,783	2,113,572
Research and Development Subgrants:					
10.001		Agricultural Research Basic and Applied Research (from CRDF Global)	UW-Madison	7,777	0
10.001		Agricultural Research Basic and Applied Research (from Texas A&M Agrilife Research)	UW-Madison	312	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from International Alliance for Phytobiomes Research)	UW-Madison	39,356	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from University of Georgia)	UW-Madison	16,510	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Community Groundworks)	UW-Madison	12,770	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Pennsylvania State University)	UW-Madison	12,781	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from University of Nebraska)	UW-Madison	41,169	0
10.175		Farmers Market and Local Food Promotion Program (from Brix Cider LLC)	UW-Madison	26,608	0
10.200		Grants for Agricultural Research, Special Research Grants (from Colorado State University)	UW-Madison	737	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	52,601	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	290,952	0
10.212		Small Business Innovation Research (from Nutrient Recovery & Upcycling LLC)	UW-Madison	16,422	0
10.215		Sustainable Agriculture Research and Education (from Purdue University)	UW-Madison	5,420	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	175,666	0
10.227		1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	3,988	0
10.227		1994 Institutions Research Program (from Southwestern Indian Polytechnic Institute)	UW-Madison	7,798	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.290		Agricultural Market and Economic Research (from University of Minnesota)	UW-Madison	17,004	0
10.303		Integrated Programs (from Connecticut Agricultural Experiment Station)	UW-Milwaukee	(8,698)	0
10.303		Integrated Programs (from University of Minnesota)	UW-Madison	1,489	0
10.304		Homeland Security Agricultural (from Michigan State University)	UW-Madison	44,584	0
10.307		Organic Agriculture Research and Extension Initiative (from Cornell University)	UW-Madison	19,340	0
10.307		Organic Agriculture Research and Extension Initiative (from Iowa State University)	UW-Madison	74,932	0
10.307		Organic Agriculture Research and Extension Initiative (from Michigan State University)	UW-Madison	22,135	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	151,211	0
10.307		Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	526	0
10.309		Specialty Crop Research Initiative (from Colorado State University)	UW-Madison	52,465	0
10.309		Specialty Crop Research Initiative (from Pennsylvania State University)	UW-Madison	67,268	0
10.309		Specialty Crop Research Initiative (from Texas A&M Agrilife Research)	UW-Madison	22,049	0
10.309		Specialty Crop Research Initiative (from University of Florida)	UW-Madison	271,636	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	273,261	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Stevens Point	6,434	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Auburn University)	UW-Madison	41,418	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Illinois State University)	UW-Madison	87,433	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	239,969	0
10.310		Agriculture and Food Research Initiative (AFRI) (from North Carolina State University)	UW-Madison	5,113	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	36,134	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	12,666	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	137,742	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Vermont)	UW-Madison	13,968	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	88,025	0
10.310		Agriculture and Food Research Initiative (AFRI) (from West Virginia University)	UW-Madison	37,784	0
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (from Iowa State University)	UW-Madison	536	0
10.330		Alfalfa and Forage Research Program (from University of Minnesota)	UW-Madison	11,281	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Healthfirst Network)	UW-Madison	60,226	0
10.600		Foreign Market Development Cooperator Program (from US Endowment for Forestry & Communities)	UW-Madison	93,456	0
10.652		Forestry Research (from University of Kentucky Research Foundation)	UW-Madison	11,614	0
10.674		Wood Utilization Assistance (from US Endowment for Forestry & Communities)	UW-Madison	62,574	0
10.680		Forest Health Protection (from Michigan State University)	UW-Stevens Point	2,702	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.N/A	ENC19-177	Modernizing Grazing Resources for the Next Generation of Agriculture & Natural Resources Professionals (from Grassworks Inc)	UW-Madison	6,290	0
Subtotal Research and Development Subgrants				2,675,434	0
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				27,442,217	2,113,572
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
Direct Research and Development Grants:					
11.022		Bipartisan Budget Act of 2018	UW-Madison	159,726	0
11.417		Sea Grant Support	UW-Green Bay	185,345	0
11.417		Sea Grant Support	UW-Madison	1,064,866	29,112
11.417		Sea Grant Support	UW-Milwaukee	301,225	3,690
11.417		Sea Grant Support	UW-Oshkosh	63,694	(10,930)
11.417		Sea Grant Support	UW-Stevens Point	227,310	70,971
11.417		Sea Grant Support	UW-Superior	31,300	0
11.417		Sea Grant Support (from UW-Madison)	WHS	35,431	0
Total Federal Program 11.417				1,909,171	92,843
11.419	AD179125-018.42	Coastal Zone Management Administration Awards (from DOA)	UW-Green Bay	5,918	0
11.419	AD209127-021.01	Coastal Zone Management Administration Awards (from DOA)	UW-Green Bay	16,774	0
11.419	AD179125-018.20	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	6,310	0
11.419	AD189124-019.41	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	42,886	0
11.419	AD189141-019PSM	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	87,564	0
11.419	AD209127-021.17	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	19,000	0
11.419	AD209149-020PSM	Coastal Zone Management Administration Awards (from DOA)	UW-Madison	89,988	0
Total Federal Program 11.419				268,440	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Green Bay	30,001	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	296	0
Total Federal Program 11.420				30,297	0
11.429		Marine Sanctuary Program	UW-Superior	7,917	4,913
11.431		Climate and Atmospheric Research	UW-Madison	154,577	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	11,173,202	96,675
11.459		Weather and Air Quality Research	UW-Madison	452,199	0
11.459		Weather and Air Quality Research	UW-Milwaukee	50,901	0
#NAME?				503,100	0
11.468		Applied Meteorological Research	UW-Madison	53,456	0
11.468		Applied Meteorological Research	UW-Milwaukee	113,150	2,686
#NAME?				166,606	2,686
11.473	37000-0000013210	Office for Coastal Management (from DNR)	UW-Milwaukee	41,564	0
11.473	AD179144-017.CR10	Office for Coastal Management (from DOA)	UW-Madison	102,028	0
Total Federal Program 11.473				143,592	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	177,162	10,400
Other Federal Financial Assistance:					
11.N/A	AD209127-021.41	J. Philip Keillor Wisconsin Coastal Management-Sea Grant Fellowship	UW-Madison	36,176	0
Subtotal Direct Research and Development Grants				14,729,966	207,517
Research and Development Subgrants:					
11.012		Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	133,115	0
11.417		Sea Grant Support (from Ohio State University)	UW-Madison	64,681	0
11.417		Sea Grant Support (from University of Maryland)	UW-Stevens Point	15,651	0
11.419		Coastal Zone Management Administration Awards (from New Water)	UW-Madison	3,528	0
11.431		Climate and Atmospheric Research (from University of Michigan)	UW-Madison	15,610	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	151,870	0
11.451		Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology (from Louisiana State University)	UW-Madison	74,244	0
11.462		Hydrologic Research (from University of Illinois-Urbana-Champaign)	UW-Madison	3,807	0
11.468		Applied Meteorological Research (from Texas Tech University)	UW-Madison	(1)	0
11.N/A	MSN232029	Extension Metadata & Future Rainfall (from Georgia Department of Natural Resources)	UW-Madison	20,303	0
11.N/A	AGMT 10-02-19	The Resilience Impacts of Green Infrastructure on Georgia Coastal Communities (from Georgia Department of Natural Resources)	UW-Madison	31,599	0
Subtotal Research and Development Subgrants:				514,407	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				15,244,373	207,517
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
Direct Research and Development Grants:					
12.300		Basic and Applied Scientific Research	UW-Madison	6,702,483	2,087,536
12.300		Basic and Applied Scientific Research	UW-Milwaukee	216,668	0
Total Federal Program 12.300				6,919,151	2,087,536
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	61,316	0
12.420		Military Medical Research and Development	UW-Madison	5,181,003	1,003,810
12.431		Basic Scientific Research	UW-Madison	6,921,990	1,815,093
12.431		Basic Scientific Research	UW-Milwaukee	69,182	0
Total Federal Program 12.431				6,991,172	1,815,093
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	68,510	0
12.740		Past Conflict Accounting	UW-Madison	254,212	137,283
12.800		Air Force Defense Research Sciences Program	UW-Madison	1,730,016	322,461
12.910		Research and Technology Development	UW-Madison	4,332,470	2,179,131
Other Federal Financial Assistance:					
12.N/A	ER20-C2-1098	Development of a Novel PFAS Passive Sample	UW-Milwaukee	295	0
12.N/A	DOD, DEFENSE ADVANCED RESEARCH PROJECTS	R&D from Defense Advanced Research Projects	UW-Madison	228,608	244,643
12.N/A	DOD, NAVY	R&D from Navy	UW-Madison	249,144	0
12.N/A		R&D from Navy	UW-Madison	137,481	0
12.N/A	N6600120P6440	R&D from Space & Naval Warfare Systems & Command	UW-Milwaukee	9,904	0
Subtotal Direct Research and Development Grants				26,163,282	7,789,957
Research and Development Subgrants:					
12.300		Basic and Applied Scientific Research (from California Institute of Technology)	UW-Madison	49,393	0
12.300		Basic and Applied Scientific Research (from Colorado State University)	UW-Madison	115,422	0
12.300		Basic and Applied Scientific Research (from Dartmouth College)	UW-Whitewater	29,026	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	119,441	0
12.300		Basic and Applied Scientific Research (from Michigan State University)	UW-Madison	111,408	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	285,749	0
12.300		Basic and Applied Scientific Research (from Northeastern University)	UW-Madison	55,718	0
12.300		Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	262,487	0
12.300		Basic and Applied Scientific Research (from Princeton University)	UW-Madison	166,181	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.300		Basic and Applied Scientific Research (from Rice University)	UW-Madison	22,761	0
12.300		Basic and Applied Scientific Research (from Silatronix)	UW-Madison	141,697	0
12.300		Basic and Applied Scientific Research (from Tufts University)	UW-Madison	5,582	0
12.300		Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	124,529	0
12.420		Military Medical Research and Development (from Aeovian Pharmaceuticals Inc)	UW-Madison	103,507	0
12.420		Military Medical Research and Development (from American Burn Association)	UW-Madison	6,383	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	1,943	0
12.420		Military Medical Research and Development (from Kiiro Inc)	UW-Madison	20,558	0
12.420		Military Medical Research and Development (from Medical College of Wisconsin)	UW-Madison	75,650	0
12.420		Military Medical Research and Development (from University of Colorado-Denver)	UW-Madison	223,360	0
12.420		Military Medical Research and Development (from University of Miami)	UW-Madison	15,195	0
12.420		Military Medical Research and Development (from University of Michigan)	UW-Madison	31,187	0
12.431		Basic Scientific Research (from Boydston Chemical Innovations)	UW-Madison	91,634	0
12.431		Basic Scientific Research (from Carnegie Mellon University)	UW-Madison	60,412	0
12.431		Basic Scientific Research (from University of California-San Diego)	UW-Madison	191,299	0
12.431		Basic Scientific Research (from University of Illinois-Urbana-Champaign)	UW-Madison	20,071	0
12.431		Basic Scientific Research (from University of Maryland)	UW-Madison	93,904	0
12.431		Basic Scientific Research (from University of Rochester)	UW-Madison	654,544	0
12.431		Basic Scientific Research (from University of Southern California)	UW-Madison	341,793	0
12.431		Basic Scientific Research (from University of Washington)	UW-Madison	173,757	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	491	0
12.740		Past Conflict Accounting (from Jackson (Henry M) Foundation)	UW-Madison	17,851	0
12.800		Air Force Defense Research Sciences Program (from Computherm)	UW-Madison	43,804	0
12.800		Air Force Defense Research Sciences Program (from Michigan State University)	UW-Madison	153,897	0
12.800		Air Force Defense Research Sciences Program (from University of Minnesota)	UW-Madison	10	0
12.800		Air Force Defense Research Sciences Program (from University of New Mexico)	UW-Madison	141,293	0
12.910		Research and Technology Development (from Arizona State University)	UW-Madison	437,314	0
12.910		Research and Technology Development (from Colorado School of Mines)	UW-Madison	14,993	0
12.910		Research and Technology Development (from Leidos Biomedical Research)	UW-Madison	(793)	0
12.910		Research and Technology Development (from Michigan State University)	UW-Madison	49,981	0
12.910		Research and Technology Development (from University of Southern California)	UW-Madison	74,159	0
12.910		Research and Technology Development (from Wisconsin Engine Research Consultants LLC)	UW-Madison	89,519	0
12.910		Research and Technology Development (from Wisconsin Engine Research Consultants)	UW-Madison	202	0
12.N/A	1990684-437084, 1990677-437084	AI-Assisted Detection and Target Recognition (from Carnegie Mellon University)	UW-Madison	465,937	0
12.N/A	N6893620C0084	Application of Machine Learning to Quantum Cascade Laser Design (from Intraband)	UW-Madison	85,826	0
12.N/A	G-28683-01	CIRA Research Support of the U.S. Air Force Electro-Optical (EO) / Infrared (IR) Weather System Program (CREWS) (from Colorado State University)	UW-Madison	56,259	0
12.N/A	70052334	Clinical Trial (from University of Southern California)	UW-Madison	2,058	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.N/A	MSN242195	Cost Effective Linear-ROMP (from Boydston Chemical Innovations)	UW-Madison	27,717	0
12.N/A	15026-503665-DS	Coupling Si/SiGe Gated Quantum Dots to Superconducting Waveguide Cavities (from HRL Laboratories)	UW-Madison	192,101	0
12.N/A	WEI1872-06	Effects Of Traumatic Brain Injury And Post-Traumatic Stress Disorder And Alzheimer's Disease On Brain Tau In Vietnam Veterans Using Adni (from University of Southern California)	UW-Madison	9,598	0
12.N/A	SC1917201	Improved Identification of the Function of Novel & Partially Occluded Laboratory Equipment (from Charles River Analytics)	UW-Madison	20,887	0
12.N/A	DHP16C-004	Integrated System for Field, Clinic & Laboratory Preparation of Biological Specimens for Microscopy (from Microscopy Innovations)	UW-Madison	28,096	0
12.N/A	A10a-T007	Long-Term Reliable, High-Power Midwave-Infrared Quantum Cascade Lasers (from Intraband)	UW-Madison	70,194	0
12.N/A	VEM-UW-2	Low-Visibility High-Efficiency HF/VHF/UHF Antenna that Utilizes Platform (from Virtual EM Inc)	UW-Madison	204,855	0
12.N/A	D0164-01	Materials Modeling Tool for Alloy Design to Streamline the Development of High Temperature, High-Entropy Alloys for Advanced Propulsion Systems (from Directed Vapor Technologies International)	UW-Madison	85,589	0
12.N/A	AGMT 11-04-15	Open-Label, Controlled, Randomized, Multicenter, Dose Escalation Study Of Stratagraft Skin Tissue as an Alternative to Autografting Full-Thickness Complex Skin Defects (from Stratatech)	UW-Madison	151	0
12.N/A	AGMT 06-26-18	Organosilicon Electrolytes to Enable Safe, High Energy Li-ion Batteries with Advanced Silicon Anodes (from Silatronix)	UW-Madison	40,123	0
12.N/A	7043-SC-UW-P1	QAOA for Max-Cut on a 2D Neutral Atom Processor (from Coldquanta Inc)	UW-Madison	500,140	0
12.N/A	W911NF-16-C-0116-UWS	Quantum Cascade Lasers (from Intraband)	UW-Stevens Point	526	0
12.N/A	2004666891	The Major Extremity Trauma and Rehabilitation Research Consortium (from Johns Hopkins University)	UW-Madison	338	0
12.N/A	7000373072	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	95,203	0
12.N/A	7000374781	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	29,827	0
12.N/A	WX81XWH-17-2-0032	Transtibial Amputation Outcomes Study (from Johns Hopkins University)	UW-Madison	(152)	0
12.N/A	S-001077	Treatment of Legacy & Emerging Fluoroalkyl Contaminants in Groundwater with Integrated Approaches (from University of California-Riverside)	UW-Milwaukee	63,977	0
12.N/A	060803-361354-01	Vehicle Simulations (from Mississippi State University)	UW-Madison	272,474	0
		Subtotal Research and Development Subgrants		<u>6,869,036</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE		<u>33,032,318</u>	<u>7,789,957</u>
<b>U.S. DEPARTMENT OF INTERIOR:</b>					
Direct Research and Development Grants:					
15.232		Joint Fire Science Program	UW-Madison	170,608	0
15.506		Water Desalination Research and Development	UW-Milwaukee	20,443	0
15.560		SECURE Water Act – Research Agreements	UW-Madison	2,080	0
15.605	37000-0000015969	Sport Fish Restoration (from DNR)	UW-Madison	135,671	0
15.605	37000-0000017518	Sport Fish Restoration (from DNR)	UW-Stevens Point	97,833	0
		Total Federal Program 15.605		<u>233,504</u>	<u>0</u>
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	20,138	0
15.608		Fish and Wildlife Management Assistance	UW-La Crosse	28,306	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	141,839	58,168
		Total Federal Program 15.608		<u>190,283</u>	<u>58,168</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Madison	439,303	0
15.614	C25L/F19AP00299	Coastal Wetlands Planning, Protection and Restoration (from DNR)	UW-Green Bay	2,983	0
15.634	37000-0000014261	State Wildlife Grants (from DNR)	UW-Stevens Point	13,284	0
15.637		Migratory Bird Joint Ventures	UW-Stevens Point	43,181	0
15.650		Research Grants (Generic)	UW-Madison	20,933	0
15.651		Central Africa Regional	UW-Madison	18,517	0
15.657		Endangered Species Recovery Implementation	UW-Madison	368	0
15.658		Natural Resource Damage Assessment and Restoration	UW-Green Bay	14,952	0
15.662		Great Lakes Restoration	UW-Green Bay	40,799	0
15.678		Cooperative Ecosystem Studies Units	UW-Madison	29,012	0
15.678		Cooperative Ecosystem Studies Units	UW-Stevens Point	47,969	0
Total Federal Program 15.678				76,981	0
15.684		White-nose Syndrome National Response Implementation	UW-Madison	8,294	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	255,185	0
15.805		Assistance to State Water Resources Research Institutes	UW-Stevens Point	10,979	0
Total Federal Program 15.805				266,164	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	660,025	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Platteville	5,348	0
Total Federal Program 15.808				665,373	0
15.810		National Cooperative Geologic Mapping	UW-Madison	263,301	0
15.812		Cooperative Research Units	UW-Madison	421,304	0
15.812		Cooperative Research Units	UW-Stevens Point	127,430	0
Total Federal Program 15.812				548,734	0
15.944		Natural Resource Stewardship	UW-Madison	45,159	0
15.944		Natural Resource Stewardship	UW-Milwaukee	5,134	0
Total Federal Program 15.944				50,293	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Green Bay	9,697	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	115,814	8,975
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Milwaukee	105,703	0
Total Federal Program 15.945				231,214	8,975
Other Federal Financial Assistance:					
15.N/A	NRDA-16	Evaluation of Muskellunge Habitat Use and Suitability in Green Bay and Tributaries	UW-Stevens Point	42,679	0
15.N/A	G14PX00171	R&D from US Geological Survey	UW-La Crosse	418	0
15.N/A	140G0118C0009	R&D from US Geological Survey	UW-Madison	299,125	0
Subtotal Direct Research and Development Grants				3,663,814	67,143
Research and Development Subgrants:					
15.017		Eastern Nevada Conservation, Recreation and Development (from Great Lakes Fishery Commission)	UW-Milwaukee	10,530	406
15.066	16-IGA-81784 CMS 102157	Tribal Great Lakes Restoration Initiative (from Red Cliff Band of Lake Superior Chippewa)	UW-Madison	40,944	0
15.232		Joint Fire Science Program (from Ohio State University)	UW-Madison	4,000	0
15.560	2015-05647-01	SECURE Water Act – Research Agreements (from Desert Research Institute)	UW-Madison	4,414	0
15.628		Multistate Conservation Grant (from National Conservation Law Enforcement Education Foundation)	UW-Stevens Point	1,087	0
15.656		Recovery Act Funds - Habitat Enhancement, Restoration and Improvement. (from Florence County)	UW-Milwaukee	6,203	0
15.658		Natural Resource Damage Assessment and Restoration (from Ducks Unlimited)	UW-Green Bay	27,983	0
15.662	US-WI-392-6	Great Lakes Restoration (from Door County, WI)	UW-Green Bay	2,973	0
15.662	US-WI-392-2	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	31,116	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.805	US-WI-429-1	Assistance to State Water Resources Research Institutes (from University of Iowa)	UW-Milwaukee	(3,707)	0
15.808	56218	U.S. Geological Survey Research and Data Collection (from Great Lakes Commission)	UW-Milwaukee	79,350	0
15.808	W001020999	U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	340,432	0
15.815		National Land Remote Sensing Education Outreach and Research (from Americaview Inc)	UW-Madison	18,045	0
15.820		National and Regional Climate Adaptation Science Centers (from University of Massachusetts-Amherst)	UW-Madison	209,943	0
15.N/A	US-WI-428-1	Green Bay Coastal Conservation (from Ducks Unlimited)	UW-Green Bay	25,453	0
		Subtotal Research and Development Subgrants		<u>798,766</u>	<u>406</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF INTERIOR		<u>4,462,580</u>	<u>67,549</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
Direct Research and Development Grants:					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	167,748	0
16.582		Crime Victim Assistance/Discretionary Grants	UW-Madison	17,937	0
16.812	2016-SR-01-12288	Second Chance Act Reentry Initiative (from DOA)	UW-Milwaukee	137	0
16.841		VOCA Tribal Victim Services Set-Aside Program	UW-Madison	5,006	0
		Subtotal Direct Research and Development Grants		<u>190,828</u>	<u>0</u>
Research and Development Subgrants:					
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from City of Madison)	UW-Madison	49,767	34,623
16.754		Harold Rogers Prescription Drug Monitoring Program (from Medical College of Wisconsin)	UW-Milwaukee	17,093	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program (from Waukesha County)	UW-Milwaukee	50,470	0
		Total Research and Development Subgrants		<u>117,330</u>	<u>34,623</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE		<u>308,158</u>	<u>34,623</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
Direct Research and Development Grants:					
Other Federal Financial Assistance:					
17.N/A	MSN240581	Unemployment Insurance Waiting Week Study	UW-Madison	54,853	0
		Subtotal Direct Research and Development Grants		<u>54,853</u>	<u>0</u>
Research and Development Subgrants:					
17.701		Women in Apprenticeship and Nontraditional Occupations ("WANTO") Technical Assistance Grant Program (from Wisconsin Regional Training Partnership)	UW-Madison	23,000	0
		Total Research and Development Subgrants		<u>23,000</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF LABOR		<u>77,853</u>	<u>0</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
Direct Research and Development Grants:					
19.040		Public Diplomacy Programs	UW-Madison	1,500	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	63,286	0
		Subtotal Direct Research and Development Grants		<u>64,786</u>	<u>0</u>
Research and Development Subgrants:					
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	4,853	0
		Subtotal Research and Development Subgrants		<u>4,853</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		<u>69,639</u>	<u>0</u>

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
Direct Research and Development Grants:					
20.106	2019-815	Airport Improvement Program and COVID-19 Airports Programs (from DOT)	UW-Milwaukee	14,945	0
20.200		Highway Research and Development Program	DOT	176,740	0
20.200		Highway Research and Development Program	UW-Madison	164,264	0
20.200	0072-39-28	Highway Research and Development Program (from DOT)	UW-Madison	99,894	0
20.200	0092-19-17 WO#10	Highway Research and Development Program (from DOT)	UW-Madison	16,891	14,688
20.200	395-0092-19-30	Highway Research and Development Program (from DOT)	UW-Madison	19,202	0
20.200	395-0092-19-35	Highway Research and Development Program (from DOT)	UW-Madison	55,906	0
Total Federal Program 20.200				<u>532,897</u>	<u>14,688</u>
20.205	0092-18-07	Highway Planning and Construction (from DOT)	UW-Madison	14,825	0
20.205	0092-19-03	Highway Planning and Construction (from DOT)	UW-Madison	25,743	0
20.205	0092-19-26	Highway Planning and Construction (from DOT)	UW-Madison	197,363	0
20.205	1000-00-25	Highway Planning and Construction (from DOT)	UW-Milwaukee	227,498	0
20.205	144-231033-4 AAI4869	Highway Planning and Construction (from DOT)	UW-Platteville	38,329	24,249
Total Federal Program 20.205				<u>503,758</u>	<u>24,249</u>
20.215		Highway Training and Education	UW-Madison	148,453	0
20.215	0092-18-16: WO# 5	Highway Training and Education (from DOT)	UW-Madison	64,715	54,971
Total Federal Program 20.215				<u>213,168</u>	<u>54,971</u>
20.219	2020-0518	Recreational Trails Program (from DNR)	UW-Milwaukee	1,072	0
20.505	Transit Planning: section 5304	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (from DOT)	UW-Milwaukee	26,815	0
20.616	3950980-58-18	National Priority Safety Programs (from DOT)	UW-Madison	33,888	0
20.616	FG-2019-UW-TOPS-04525	National Priority Safety Programs (from DOT)	UW-Madison	12	0
20.616	FG-2020-UW-TOPS-05063	National Priority Safety Programs (from DOT)	UW-Madison	77,423	55,551
20.616	FG-2020-UW-TOPS-05064	National Priority Safety Programs (from DOT)	UW-Madison	35,201	0
20.616	FG-2020-UW-TOPS-05065	National Priority Safety Programs (from DOT)	UW-Madison	21,613	0
20.616	FG-2020-UW-TOPS-05066	National Priority Safety Programs (from DOT)	UW-Madison	29,546	0
20.616	FG-2020-UW-TOPS-05301	National Priority Safety Programs (from DOT)	UW-Madison	46,912	0
20.616	FG-2021-UW-TOPS-05571	National Priority Safety Programs (from DOT)	UW-Madison	16,139	0
20.616	FG-2021-UW-MILWA-National Priority Safety Programs (from DOT)		UW-Milwaukee	16,554	0
20.616	05584				
20.616	FG-2021-UW-MILWA-National Priority Safety Programs (from DOT)		UW-Milwaukee	4,133	0
20.616	05662				
Total Federal Program 20.616				<u>281,421</u>	<u>55,551</u>
20.819		Ballast Water Treatment Technologies	UW-Superior	830,303	0
Other Federal Financial Assistance:					
20.N/A	FG-2021-UW-TOPS-05570	Community Maps	UW-Madison	58,436	0
20.N/A	395-0092-19-30 WO 10	COVID-19 Disruptions: Freight System and Agency Operational Changes Affecting Freight Planning	UW-Madison	3,044	0
20.N/A	05069	Crash Analysis	UW-Milwaukee	24,824	0
20.N/A	05070	Crash Analysis	UW-Milwaukee	50,695	0
20.N/A	2020 Crash Database	Crash Database and Resolve	UW-Madison	111,269	0
20.N/A	FG-2021-UW-TOPS-05568	Emergent Data Sources to Augment Seat Belt Counts in Wisconsin	UW-Madison	39,061	0
20.N/A	1000-99-75, 0072-39-28	Highway Safety Improvement Program	UW-Madison	62,542	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
20.N/A	0092-19-14	Long-Term Drainage Performance of Mechanically Stabilized Earth Retaining Walls with Recycled Backfill	UW-Madison	58,847	0
20.N/A	0092-19-13	Long-Term Performance of Asphalt Concrete Mixed with RAP & RAS	UW-Madison	(666)	0
20.N/A	0092-19-30	MAFC Member Services	UW-Madison	71,876	0
20.N/A	MSN237079	Material Specifications for Longitudinal Joint Construction, Remediation and Maintenance	UW-Madison	16,173	0
20.N/A	0092-19-33	Mid America Association of State Transportation Officials (MAASTO) Regional Freight Alignment	UW-Madison	13,966	0
20.N/A	2020-0055	Muskego Rail Yard	UW-Milwaukee	3,997	0
20.N/A	0092-19-18	North Carolina State-wide Life Cycle Benefits of Recycled Materials	UW-Madison	8,090	0
20.N/A	05068	Pedestrian Exposure Data	UW-Milwaukee	5,838	0
20.N/A	FG-2021-UW-TOPS-05572	Predictive Analytics	UW-Madison	45,664	0
20.N/A	0092-17-15	RMRC-4G Admin Contract	UW-Madison	84,673	0
20.N/A	FG-2021-UW-TOPS-05633	Traffic Injury Research Foundation Project	UW-Madison	27,349	0
20.N/A	0072-39-27; 0095-08-82	Traffic Operations & Safety	UW-Madison	24,371	0
20.N/A	0092-20-53	Traffic Operations & Safety	UW-Madison	9,796	0
20.N/A	0095-08-60	Traffic Operations & Safety	UW-Madison	42,048	0
20.N/A	0095-08-81	Traffic Operations & Safety	UW-Madison	74,283	0
20.N/A	1000-99-74	Traffic Operations & Safety	UW-Madison	4,819	0
20.N/A	TOPS	Traffic Operations & Safety	UW-Madison	2	0
20.N/A	0072-39-27; 0095-08-82	Traffic Operations & Safety	UW-Milwaukee	3,985	0
20.N/A	FG-2019-UW OSHKO-04970	Transportation Safety	UW-Oshkosh	4,000	0
20.N/A	0072-39-26, 39584-0000013250	Transportation Systems Management and Operations Traffic Infrastructure Process	UW-Madison	13,551	0
20.N/A	TOPS 0095-18-90/12.06	Transportation Systems Management and Operations Traffic Infrastructure Process	UW-Madison	2,265	0
20.N/A	0092-19-34	Truck Parking Information Management System	UW-Madison	78,081	0
20.N/A	0092-19-16	Use of Concrete Grinding Residue as Concrete & Soil Amendment	UW-Madison	58,644	50,994
20.N/A	0092-19-19	Use of Recycled Materials as Mechanically Stabilized Earth (MSE) Retaining Wall Reinforced Backfills	UW-Madison	30,687	16,977
20.N/A	FG-2021-UW-TOPS-05573	Wisconsin Crash Database Timelines Improvements	UW-Madison	78,957	0
20.N/A	FG-2021-UW-TOPS-05569	Wisconsin Ignition Interlock Devices Data Dictionary	UW-Madison	32,409	0
20.N/A	FG-2021-UW-TOPS-05667	WisTransPortal Crash and Citation Traffic Records Data Integration	UW-Madison	7,703	0
20.N/A	0072-39-28	WisTransPortal Traffic Data Management	UW-Madison	41,063	0
		Subtotal Direct Research and Development Grants		3,596,721	217,430
Research and Development Subgrants:					
20.200		Highway Research and Development Program (from National Academy of Sciences)	UW-Madison	7,910	5,170
20.237		Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements (from Texas A&M University Research Foundation)	UW-Madison	16,908	0
20.701		University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	5,169	0
20.N/A	2019-782	Cultural Resource Investigations (from Ayres Associates)	UW-Milwaukee	5	0
20.N/A	020-04	E-bike Sharing (from University of Texas-Arlington)	UW-Madison	58,881	0
20.N/A	DTMA9117H00002	Evaluation & Verification of Ballast Water Treatment Technologies and Other Green Shipping Initiatives (from Great Lakes Maritime Research Institute)	UW-Superior	1,026,270	0
20.N/A	1036345	Expanding Application Rate Guidance for Salt Brine Blends for Direct Liquid Application & Anti-Icing (from Minnesota Department of Transportation)	UW-Madison	75,529	0
20.N/A	020-03	Gender Analysis Tool for Complete Streets Implementation (from University of Texas-Arlington)	UW-Madison	42,782	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
20.N/A	GS-10F-02-42L	Great Lakes Maritime Research Institute (from ABSG Consulting)	UW-Superior	223	0
20.N/A	019-18	Integrated Taxi and Transit Demonstration Project (from University of Texas-Arlington)	UW-Madison	6,848	0
20.N/A	021-01	Modeling Transportation Outcomes Using Accessibility Analysis (from University of Texas-Arlington)	UW-Madison	28,458	0
20.N/A	019-19	Modern Project Prioritization for Transportation Investments (from University of Texas-Arlington)	UW-Madison	27,203	0
20.N/A	537560	Parking Utilization & Site Level VMT Database (from University of Arizona)	UW-Madison	3,935	0
20.N/A	404-77-46A	Pavement Design Criteria (from Iowa State University)	UW-Madison	18,840	0
20.N/A	W000966673	Safety Research Using Simulation (from University of Iowa)	UW-Madison	37,899	0
20.N/A	W000966673 / 1001828772	Safety Research Using Simulation (from University of Iowa)	UW-Madison	196,927	0
Subtotal Research and Development Subgrants				1,553,787	5,170
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				5,150,508	222,600
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
21.019	435100-G21-CovidStat-00	Direct Research and Development Grants: COVID-19 - Coronavirus Relief Fund (from DHS)	UW-Madison	46,626	0
Subtotal Direct Research and Development Grants				46,626	0
Research and Development Subgrants:					
21.N/A	MSN243709/Bartfeld	Feeding Wisconsin Survey (from Feeding Wisconsin)	UW-Madison	13,629	0
Subtotal Research and Development Subgrants				13,629	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE TREASURY				60,255	0
<b>LIBRARY OF CONGRESS:</b>					
Research and Development Subgrants:					
42.N/A	A08-0002-S043	Teaching about 9/11 and the War on Terror through Inquiry and Sources (from Illinois State University)	UW-Madison	9,373	0
Subtotal Research and Development Subgrants				9,373	0
TOTAL R&D FROM LIBRARY OF CONGRESS				9,373	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
Direct Research and Development Grants:					
43.001		Science	UW-Madison	6,729,028	632,270
43.001		Science	UW-Milwaukee	55,799	1,863
43.001		Science	UW-Whitewater	73,481	59,485
Total Federal Program 43.001				6,858,308	693,618
43.002		Aeronautics	UW-Madison	874,768	110,531
43.003		Exploration	UW-Madison	270,538	72,776
43.007		Space Operations	UW-Madison	400,856	0
43.009		Safety, Security and Mission Services	UW-Madison	296,821	0
43.012		Space Technology	UW-Madison	208,088	0
Other Federal Financial Assistance:					
43.N/A	1638464	R&D from Jet Propulsion Laboratory	UW-Madison	235,501	0
43.N/A	RD	R&D from Smithsonian Astrophysical Observatory	UW-Madison	41,002	0
Subtotal Direct Research and Development Grants				9,185,882	876,925
Research and Development Subgrants:					
43.001		Science (from Atmospheric and Environmental Research)	UW-Madison	86,873	0
43.001		Science (from Carbonplan)	UW-Madison	11,118	0
43.001		Science (from East-West Center)	UW-Madison	34,040	0
43.001		Science (from Florida International University)	UW-Madison	20,970	0
43.001		Science (from Michigan Technological University)	UW-Madison	884	0
43.001		Science (from Science & Technology Corporation)	UW-Madison	6,031	0
43.001		Science (from Smithsonian Astrophysical Observatory)	UW-Madison	88,107	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	11,375	0
43.001		Science (from Stanford University)	UW-Green Bay	35,985	0
43.001		Science (from Universities Space Research Association)	UW-Madison	(2,802)	0
43.001		Science (from University of California-Berkeley)	UW-Madison	21,837	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.001		Science (from University of California-Los Angeles)	UW-Madison	27,243	0
43.001		Science (from University of Colorado-Boulder)	UW-Madison	4,746	0
43.001		Science (from University of Houston)	UW-Madison	52,464	0
43.001		Science (from University of Maryland-Baltimore)	UW-Madison	588,054	0
43.002		Aeronautics (from Ohio State University)	UW-Madison	223,478	0
43.003		Exploration (from Baylor College of Medicine)	UW-Madison	256,343	0
43.003		Exploration (from Colorado State University)	UW-Madison	23,902	0
43.007		Space Operations (from University of Florida)	UW-Madison	36,933	0
43.008		Office of Stem Engagement (OSTEM) (from Hampton University)	UW-Madison	(5)	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	24,828	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	261	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Platteville	9,560	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Stevens Point	5,629	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Superior	9,414	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Whitewater	9,547	0
43.N/A	HST GO-15657	A Unique Opportunity to Study the Full Range of Nuclei Produced by a Single R-Process Event (from Space Telescope Science Institute)	UW-Madison	8,036	0
43.N/A	HST-GO-15860.003-A	Accretion-Triggered Starbursts in Tadpole Galaxies (from Space Telescope Science Institute)	UW-Madison	6,669	0
43.N/A	21606-16-033	CERES FM 1-5 Science & Technical Support (from Science Systems & Applications Inc)	UW-Madison	81,491	0
43.N/A	G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	117,853	0
43.N/A	HST-GO-16057-004-A	Dark Vortex Disruption (from Space Telescope Science Institute)	UW-Madison	21,227	0
43.N/A	JWST-ERS-01373-008-A	ERS Observations of the Jovian System (from Space Telescope Science Institute)	UW-Madison	4,973	0
43.N/A	HST-HF2-51400-001-A	Hubble Fellowship (from Space Telescope Science Institute)	UW-Madison	(38,056)	0
43.N/A	STSci 51782	ISM around Galactic Center (from Space Telescope Science Institute)	UW-Madison	186,118	0
43.N/A	UFDSP00011818	Landscapes in Flux in Rural India (from University of Florida)	UW-Madison	52,443	0
43.N/A	HST-GO-14632-001-A	Lyman-alpha Imaging at ~20 pc Resolution in a Low Mass Lensed Galaxy at z=1.85 (from Space Telescope Science Institute)	UW-Milwaukee	3,800	0
43.N/A	80NSSC18C0106	NASA Biological & Biochemical (from Photonic Cleaning Technologies LLC)	UW-Platteville	8,867	0
43.N/A	HST-AR-16363.001-A	Searching for the LMC Corona (from Space Telescope Science Institute)	UW-Madison	32,947	0
43.N/A	HST-GO-16291.001-A	Spatially Resolving Outflows in a z~1 Extremely Red Quasar to Observe a Short-Lived Blowout Phase in Galaxy Evolution (from Space Telescope Science Institute)	UW-Madison	21,199	0
43.N/A	HST-GO-15313-002-A	The AGN Impact on the Circumgalactic Medium of Cen A (from Space Telescope Science Institute)	UW-Madison	(3,890)	0
43.N/A	HST-GO-15467.001-A	The Brightest Lens in the Sky: Stellar Populations (from Space Telescope Science Institute)	UW-Milwaukee	27,311	0
43.N/A	HST-GO-16084.004-A	The Disruption of a Dark Vortex on Neptune (from Space Telescope Science Institute)	UW-Madison	1,205	0
43.N/A	HST-GO-15112-002-A	The Low-Metallicity Starburst NGC346 (from Space Telescope Science Institute)	UW-Madison	14,825	0
43.N/A	HST-AR-16158.001-A	The Metallicity of High- and Intermediate-velocity Clouds (from Space Telescope Science Institute)	UW-Madison	85,730	0
43.N/A	HST-GO-15887-004-A	The Nature and Origin of Compact High-Velocity Clouds (from Space Telescope Science Institute)	UW-Madison	6,205	0
43.N/A	SC 3230	WFIRST Starshade Evaluation (from Search for Extraterrestrial Intelligence)	UW-Madison	169,654	0
		Subtotal Research and Development Subgrants		2,395,422	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		11,581,304	876,925

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
Direct Research and Development Grants:					
45.129		Promotion of the Humanities Federal/State Partnership	UW-Milwaukee	9,381	0
45.129		Promotion of the Humanities Federal/State Partnership	UW-Whitewater	1,430	0
Total Federal Program 45.129				<u>10,811</u>	<u>0</u>
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	191,798	0
45.160		Promotion of the Humanities Fellowships and Stipends	UW-Madison	64,424	0
45.161		Promotion of the Humanities Research	UW-Madison	158,652	0
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Eau Claire	9,623	0
45.312		National Leadership Grants	UW-Madison	131,640	76,085
45.312		National Leadership Grants	UW-Milwaukee	156,008	0
Total Federal Program 45.312				<u>287,648</u>	<u>76,085</u>
Other Federal Financial Assistance:					
45.N/A	FY21-1520	Women and Water		4,130	0
Subtotal Direct Research and Development Grants				<u>727,086</u>	<u>76,085</u>
Research and Development Subgrants:					
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Whitewater	1,190	0
45.301		Museums for America (from Milwaukee Public Museum)	UW-Milwaukee	23,241	0
45.312	AGMT 01-12-18	National Leadership Grants (from University at Buffalo)	UW-Madison	40,991	0
Subtotal Research and Development Subgrants				<u>65,422</u>	<u>0</u>
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				<u>792,508</u>	<u>76,085</u>
<b>NATIONAL SCIENCE FOUNDATION:</b>					
Direct Research and Development Grants:					
47.041		Engineering	UW-Eau Claire	15,693	0
47.041	2028258 -IIP	Engineering	UW-Madison	29,472	0
47.041		Engineering	UW-Madison	7,132,335	281,129
47.041		Engineering	UW-Milwaukee	890,679	0
47.041		Engineering	UW-Platteville	4,962	0
47.041		Engineering	UW-Stout	19,836	0
Total Federal Program 47.041				<u>8,092,977</u>	<u>281,129</u>
47.049		Mathematical and Physical Sciences	UW-Eau Claire	228,833	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	294,537	0
47.049		Mathematical and Physical Sciences	UW-Madison	28,198,189	6,537,240
47.049		Mathematical and Physical Sciences	UW-Milwaukee	4,982,636	2,458,022
47.049		Mathematical and Physical Sciences	UW-Oshkosh	890	0
47.049		Mathematical and Physical Sciences	UW-River Falls	33,049	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	7,152	0
Total Federal Program 47.049				<u>33,745,286</u>	<u>8,995,262</u>
47.050		Geosciences	UW-Eau Claire	56,710	0
47.050		Geosciences	UW-Madison	11,774,994	1,312,388
47.050		Geosciences	UW-Milwaukee	268,631	7,707
47.050		Geosciences	UW-Oshkosh	8,163	0
47.050		Geosciences	UW-River Falls	20,026	0
47.050		Geosciences	UW-Superior	11,388	0
Total Federal Program 47.050				<u>12,139,912</u>	<u>1,320,095</u>
47.070		Computer and Information Science and Engineering	UW-Eau Claire	350,000	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	9,517	0
47.070		Computer and Information Science and Engineering	UW-Madison	11,144,923	814,322
47.070		Computer and Information Science and Engineering	UW-Milwaukee	808,655	671,772
47.070		Computer and Information Science and Engineering	UW-River Falls	85,768	0
47.070	1639915	Computer and Information Science and Engineering (from DATCP)	UW-Madison	2,581	0
Total Federal Program 47.070				<u>12,401,444</u>	<u>1,486,094</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.074	2034997	Biological Sciences	UW-Madison	68,326	0
47.074		Biological Sciences	UW-Madison	10,611,683	673,024
47.074		Biological Sciences	UW-Milwaukee	1,126,455	3,175
47.074		Biological Sciences	UW-Parkside	798	0
47.074		Biological Sciences	UW-Platteville	121,798	0
47.074		Biological Sciences	UW-Whitewater	550	0
Total Federal Program 47.074				11,929,610	676,199
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,866,739	189,165
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	115,760	0
47.075		Social, Behavioral, and Economic Sciences	UW-Parkside	7,837	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	(4,858)	0
Total Federal Program 47.075				2,985,478	189,165
47.076		Education and Human Resources	UW-Eau Claire	4,800	0
47.076		Education and Human Resources	UW-La Crosse	2,000	0
47.076		Education and Human Resources	UW-Madison	13,685,989	1,462,917
47.076		Education and Human Resources	UW-Milwaukee	652,884	27,953
47.076		Education and Human Resources	UW-Oshkosh	64,329	16,282
47.076		Education and Human Resources	UW-Parkside	8,487	0
47.076		Education and Human Resources	UW-Platteville	20,993	0
47.076		Education and Human Resources	UW-River Falls	264,271	8,623
47.076		Education and Human Resources	UW-Whitewater	19,775	0
47.076	G00148	Education and Human Resources (from DATCP)	UW-Madison	7,200	0
Total Federal Program 47.076				14,730,728	1,515,775
47.078		Polar Programs	UW-Madison	1,795,996	105,715
47.079		Office of International Science and Engineering	UW-Eau Claire	2,692	0
47.079		Office of International Science and Engineering	UW-Madison	35,023	0
47.079		Office of International Science and Engineering	UW-Milwaukee	42,697	0
Total Federal Program 47.079				80,412	0
47.083		Integrative Activities	UW-Madison	279,485	0
Other Federal Financial Assistance:					
47.N/A	1758606	Arch Networks	UW-Milwaukee	6,837	0
47.N/A	DEB-1942256	CAREER	UW-Madison	33,759	0
47.N/A	071517	FY18 NSF RUI Rare-Earth Leshner	UW-La Crosse	24,475	0
47.N/A	IPA Wenner 2020-21	Interagency Personnel Agreement	UW-Oshkosh	114,178	0
47.N/A	90114	NSF Beyer 8/18	UW-La Crosse	67,960	0
47.N/A	51516	NSF Eager/Bennie FY16-19	UW-La Crosse	1,350	0
Subtotal Direct Research and Development Grants				98,429,887	14,569,434
Research and Development Subgrants:					
47.041		Engineering (from Boydston Chemical Innovations)	UW-Madison	52,574	0
47.041		Engineering (from CLC Global USA)	UW-Milwaukee	16,499	0
47.041		Engineering (from Georgia Institute of Technology)	UW-Madison	684,049	0
47.041		Engineering (from Purdue University)	UW-Madison	29,377	0
47.041		Engineering (from Saint Jude Children's Hospital)	UW-Madison	46,941	0
47.041		Engineering (from University of Chicago)	UW-Madison	57,424	0
47.041		Engineering (from University of Chicago)	UW-Milwaukee	6,872	0
47.041		Engineering (from Washington University)	UW-Madison	22,582	0
47.041		Engineering (from West Virginia University)	UW-Milwaukee	215,610	0
47.049		Mathematical and Physical Sciences (from AURA)	UW-Madison	86,031	0
47.049		Mathematical and Physical Sciences (from Barnard College)	UW-Madison	127,445	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	(218)	0
47.049		Mathematical and Physical Sciences (from Cornell University)	UW-Madison	67,960	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	266,991	0
47.049		Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	42,752	0
47.049		Mathematical and Physical Sciences (from Michigan Technological University)	UW-Madison	12,327	0
47.049		Mathematical and Physical Sciences (from National Radio Astronomy Observatory)	UW-Madison	31,617	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	523,380	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	342,793	0
47.049		Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	(44,703)	0
47.049		Mathematical and Physical Sciences (from University of Illinois-UW-Madison Urbana-Champaign)		612,454	0
47.049		Mathematical and Physical Sciences (from University of Massachusetts-Amherst)	UW-Madison	11,874	0
47.049		Mathematical and Physical Sciences (from University of Nebraska)	UW-Madison	49,714	0
47.049		Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	62,570	0
47.049		Mathematical and Physical Sciences (from WIYN 3.5M Observatory)	UW-Madison	163,919	0
47.050		Geosciences (from Central Michigan University)	UW-Madison	57,283	0
47.050		Geosciences (from Columbia University)	UW-Madison	17,994	0
47.050		Geosciences (from Dartmouth College)	UW-Madison	2,506,012	0
47.050		Geosciences (from Field Museum of Natural History)	UW-Madison	11,705	0
47.050		Geosciences (from Louisiana State University)	UW-Madison	53,423	0
47.050		Geosciences (from New Mexico Institute of Mining & Technology)	UW-Madison	108,873	0
47.050		Geosciences (from New York University)	UW-Milwaukee	19,760	0
47.050		Geosciences (from Pennsylvania State University)	UW-Madison	71,225	0
47.050		Geosciences (from Pennsylvania State University)	UW-Milwaukee	55,394	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	191,502	0
47.050		Geosciences (from University of Washington)	UW-Madison	31,573	0
47.050		Geosciences (from Virginia Polytechnic Institute & State University)	UW-Madison	8,145	0
47.070		Computer and Information Science and Engineering (from Clemson University)	UW-Madison	11,743	0
47.070		Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	193,662	0
47.070		Computer and Information Science and Engineering (from Georgia Institute of Technology)	UW-Madison	21,500	0
47.070		Computer and Information Science and Engineering (from Indiana University)	UW-Madison	285,532	0
47.070		Computer and Information Science and Engineering (from Maine Mathematics & Science Alliance)	UW-Madison	110,838	0
47.070		Computer and Information Science and Engineering (from Ohio State University)	UW-Madison	73,121	0
47.070		Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	74,044	0
47.070		Computer and Information Science and Engineering (from Princeton University)	UW-Madison	527,951	0
47.070		Computer and Information Science and Engineering (from University of Central Florida)	UW-La Crosse	22,448	0
47.070		Computer and Information Science and Engineering (from University of Florida)	UW-Madison	129,908	0
47.070		Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	1,737	0
47.070		Computer and Information Science and Engineering (from University of Notre Dame)	UW-Madison	13,589	0
47.070		Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	102,995	0
47.070		Computer and Information Science and Engineering (from University of Utah)	UW-Madison	165,665	0
47.074		Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	17,615	0
47.074		Biological Sciences (from Boston University)	UW-Madison	157,563	0
47.074		Biological Sciences (from Cary Institute of Ecosystem Studies)	UW-Madison	111,097	0
47.074		Biological Sciences (from Cornell University)	UW-Madison	7,629	0
47.074		Biological Sciences (from Field Museum of Natural History)	UW-Madison	9,531	0
47.074		Biological Sciences (from Massachusetts Institute of Technology)	UW-Madison	33,826	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.074		Biological Sciences (from Michigan State University)	UW-Madison	110,311	0
47.074		Biological Sciences (from New Mexico State University)	UW-Madison	98,777	0
47.074		Biological Sciences (from New York University)	UW-Madison	259,130	0
47.074		Biological Sciences (from Northern Arizona University)	UW-Madison	55,155	0
47.074		Biological Sciences (from Oregon State University)	UW-Madison	6,458	0
47.074		Biological Sciences (from Purdue University)	UW-Stevens Point	2,187	0
47.074		Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	642,160	0
47.074		Biological Sciences (from University of Alabama-Tuscaloosa)	UW-Madison	8,152	0
47.074	SUB00002172	Biological Sciences (from University of Florida)	UW-Madison	33,289	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	68,107	0
47.074		Biological Sciences (from University of Minnesota)	UW-Madison	458,235	0
47.074		Biological Sciences (from University of Washington)	UW-Madison	31,479	0
47.074		Biological Sciences (from Washington State University)	UW-Madison	8,323	0
47.075		Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	26,306	0
47.075		Social, Behavioral, and Economic Sciences (from Johns Hopkins University)	UW-Madison	59,050	0
47.075		Social, Behavioral, and Economic Sciences (from University of Minnesota)	UW-Madison	14,091	0
47.075		Social, Behavioral, and Economic Sciences (from University of Nebraska)	UW-Platteville	(267)	0
47.076		Education and Human Resources (from American Chemical Society)	UW-Madison	106,375	0
47.076		Education and Human Resources (from American Physical Society)	UW-Madison	106,421	16,914
47.076		Education and Human Resources (from Association of Public & Land-Grant Universities)	UW-Madison	30,599	0
47.076		Education and Human Resources (from Bellevue College)	UW-Madison	11,377	0
47.076		Education and Human Resources (from Carthage College)	UW-Milwaukee	7,495	0
47.076		Education and Human Resources (from Teachers College at Columbia University)	UW-Madison	74,904	0
47.076		Education and Human Resources (from TERC)	UW-Madison	15,498	0
47.076		Education and Human Resources (from The California State University-Chico Research Foundation)	UW-River Falls	(16,642)	0
47.076		Education and Human Resources (from University of Colorado-Boulder)	UW-Madison	42,117	0
47.076		Education and Human Resources (from University of Maryland)	UW-Madison	1,783	0
47.076		Education and Human Resources (from University of Texas-Austin)	UW-Madison	20,877	0
47.076		Education and Human Resources (from Western Technical College)	UW-Stout	7,395	0
47.078		Polar Programs (from University of Chicago)	UW-Madison	43,626	0
47.079		Office of International Science and Engineering (from CRDF Global)	UW-Madison	1,423,143	484,165
47.080	47.080 - PRJ65VM	Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	9,500	0
47.083		Integrative Activities (from California Institute of Technology)	UW-Milwaukee	7,278	0
47.083		Integrative Activities (from University of Connecticut)	UW-Madison	137,004	0
47.083		Integrative Activities (from University of Missouri-Columbia)	UW-Madison	11,365	0
47.N/A	MSN245520	APSA Doctoral Dissertation Research Improvement Grant (from American Political Science Association)	UW-Madison	9,316	0
47.N/A	NSF-DRL#1749275	Equity in Advanced Learning: What Makes for a Successful School (from American Educational Research Association)	UW-Whitewater	17,670	0
47.N/A	2(GG014809-01)	Misdemeanor Charges among Pers (from Columbia University)	UW-Milwaukee	22,385	0
Subtotal Research and Development Subgrants				12,664,146	501,079
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				111,094,033	15,070,513

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>SMALL BUSINESS ADMINISTRATION:</b>					
59.N/A	01012020	Research and Development Subgrants Small Business Development Center Outreach (from United States Association for Small Business)	UW-Oshkosh	60,729	0
Subtotal Research and Development Subgrants				60,729	0
TOTAL R&D FROM SMALL BUSINESS ADMINISTRATION				60,729	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
Direct Research and Development Grants: Other Federal Financial Assistance:					
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	53,565	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	8,658	0
Subtotal Direct Research and Development Grants				62,223	0
Research and Development Subgrants					
64.N/A	VHA Whole Health	Whole Health Education Program (from Techwerks)	UW-Madison	7,904	0
Subtotal Research and Development Subgrants				7,904	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				70,127	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
Direct Research and Development Grants:					
66.204	435100-A21-BEOHFellow-00	Multipurpose Grants to States and Tribes (from DHS)	UW-Madison	42,910	0
66.204	435100-A21-BEOHFellow-01	Multipurpose Grants to States and Tribes (from DHS)	UW-Madison	12,260	0
66.204	435100-G21-HABS-00	Multipurpose Grants to States and Tribes (from DHS)	UW-Madison	27,245	0
Total Federal Program 66.204				82,415	0
66.419	37000-0000009424	Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Madison	1,815	0
66.419	37000-0000009326	Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Superior	13,415	0
Total Federal Program 66.419				15,230	0
66.460	MOA Executed 2/18/20	Nonpoint Source Implementation Grants (from DNR)	UW-Green Bay	7,635	0
66.468	37000-0000008413	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Madison	1,922	0
66.468	37000-0000012214	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Madison	96,167	12,180
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Madison	193,988	0
Total Federal Program 66.468				292,077	12,180
66.469	435100-G21-GREATLAKE-00	Great Lakes Program (from DHS)	UW-Madison	146,777	0
66.469	GL-00E02393-0	Great Lakes Program (from DNR)	UW-Green Bay	21,078	0
66.469	PO #37000-000011216	Great Lakes Program (from DNR)	UW-Green Bay	65,035	0
66.469	CHABs Phase 2	Great Lakes Program (from DNR)	UW-Milwaukee	55,620	0
66.469	PO# 37000-0000014399	Great Lakes Program (from DNR)	UW-Milwaukee	204,120	0
66.469	PO 37000-6580, GL-00E0288	Great Lakes Program (from DNR)	UW-Superior	9,539	0
66.469	PO-12832	Great Lakes Program (from DNR)	UW-Superior	124	0
66.469	SUB, PRIME #GL-00E02490	Great Lakes Program (from DNR)	UW-Superior	68,737	0
Total Federal Program 66.469				571,030	0
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	15,001	0
66.472	2021-0189	Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Milwaukee	862	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
66.472	PO-14358	Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	7,149	0
66.472	PO-37000-0000001948	Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	(13)	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	3,412	0
Total Federal Program 66.472				26,411	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	40,292	0
66.511		Office of Research and Development Consolidated Research/Training/Fellowships	UW-Madison	150,437	0
66.605	37000-0000017862	Performance Partnership Grants (from DNR)	UW-Stevens Point	93,600	0
66.708		Pollution Prevention Grants Program	UW-Madison	128,685	0
66.951		Environmental Education Grants	UW-Madison	51,060	0
Other Federal Financial Assistance:					
66.N/A	AGMT 12/23/20	Brown County Depth to Bedrock Extension	UW-Green Bay	4,807	0
66.N/A	68HERC20P0031(P O# EP18C000016)	Systems Approaches and Strategies for Integrated Nutrient Management, Minimizing Nutrient Pollution & Harmful Algal Blooms	UW-Madison	46,424	0
Subtotal Direct Research and Development Grants				1,510,103	12,180
Research and Development Subgrants:					
66.066		Congressionally Mandated Projects (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	3,064	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	22,755	0
66.469		Great Lakes Program (from Fox Wolf Watershed Alliance)	UW-Green Bay	53,341	0
66.469		Great Lakes Program (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	436	0
66.469		Great Lakes Program (from Great Lakes Indian Fish And Wildlife Com)	UW-Superior	14,577	0
66.469		Great Lakes Program (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	12,082	0
66.469		Great Lakes Program (from Morton Arboretum)	UW-Madison	4,511	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Superior	75,578	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	15,906	0
66.605		Performance Partnership Grants (from Red Lake Band of Chippewa Indians)	UW-Superior	984	0
66.N/A	1028019	Farmer Geology Grants (from West Central Wisconsin Regional Planning Commission)	UW-Eau Claire	2,060	0
66.N/A	20190604	Fox River Aquatic Invasive Species (from Fox River Navigational System Authority)	UW-Green Bay	(634)	0
66.N/A	PDM-45816-20-PO, PDM-53962-21-PO	Macroinvertebrate Identification from Three Years of Samples (from Oneida Tribe of Indians of Wisconsin)	UW-Superior	6,701	0
66.N/A	GL00E01450	Managed Grazing - Paired Field Monitoring (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	35,988	0
66.N/A	GL00E01452	Mercury & Moisture Analysis (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	215	0
Subtotal Research and Development Subgrants				247,564	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				1,757,667	12,180
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
Direct Research and Development Grants:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	304,073	0
Other Federal Financial Assistance:					
77.N/A		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program (from Virginia Polytechnic Institute & State University)	UW-Madison	2,244	0
Subtotal Direct Research and Development Grants				306,317	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				306,317	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF ENERGY:</b>					
Direct Research and Development Grants:					
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	18,217	0
81.049		Office of Science Financial Assistance Program	UW-Madison	51,427,447	12,546,400
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	405,165	0
Total Federal Program 81.049				<u>51,850,829</u>	<u>12,546,400</u>
81.086		Conservation Research and Development	UW-Madison	1,924,443	685,253
81.086		Conservation Research and Development	UW-Milwaukee	527,836	0
Total Federal Program 81.086				<u>2,452,279</u>	<u>685,253</u>
81.087		Renewable Energy Research and Development	UW-Madison	1,071,413	135,217
81.089		Fossil Energy Research and Development	UW-Madison	204,733	170,556
81.112		Stewardship Science Grant Program	UW-Madison	380,394	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	4,307,695	1,038,852
81.128		Energy Efficiency and Conservation Block Grant Program (EECBG)	UW-Madison	91,830	0
81.135		Advanced Research Projects Agency - Energy	UW-Madison	2,902,725	656,190
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	704,675	440,720
Total Federal Program 81.135				<u>3,607,400</u>	<u>1,096,910</u>
Other Federal Financial Assistance:					
81.N/A	SC-19-500	R&D from Ames Laboratory	UW-Madison	244,570	0
81.N/A	8F-30039	R&D from Argonne National Laboratories	UW-Madison	104,704	0
81.N/A	7F-30186	R&D from Argonne National Laboratory	UW-Madison	80,199	0
81.N/A	8F-30039	R&D from Argonne National Laboratory	UW-Madison	596,281	0
81.N/A	9F-60046	R&D from Argonne National Laboratory	UW-Madison	50,405	0
81.N/A	9F-60188	R&D from Argonne National Laboratory	UW-Madison	28,998	0
81.N/A	9F-60279	R&D from Argonne National Laboratory	UW-Madison	101,156	0
81.N/A	RD	R&D from Argonne National Laboratory	UW-Madison	272,219	0
81.N/A	370199	R&D from Brookhaven National Laboratory	UW-Madison	50,030	0
81.N/A	94688	R&D from Brookhaven National Laboratory	UW-Madison	133,594	0
81.N/A	287906	R&D from Brookhaven National Laboratory	UW-Milwaukee	114,071	0
81.N/A	636123	R&D from Fermi National Accelerator Laboratory	UW-Madison	(405)	0
81.N/A	648190	R&D from Fermi National Accelerator Laboratory	UW-Madison	110,447	0
81.N/A	653623	R&D from Fermi National Accelerator Laboratory	UW-Madison	353,788	0
81.N/A	655723	R&D from Fermi National Accelerator Laboratory	UW-Madison	1,219,658	0
81.N/A	655785	R&D from Fermi National Accelerator Laboratory	UW-Madison	178,851	0
81.N/A	656922	R&D from Fermi National Accelerator Laboratory	UW-Madison	246,706	0
81.N/A	657680	R&D from Fermi National Accelerator Laboratory	UW-Madison	546,461	0
81.N/A	657695	R&D from Fermi National Accelerator Laboratory	UW-Madison	417,487	0
81.N/A	661942	R&D from Fermi National Accelerator Laboratory	UW-Madison	36,186	0
81.N/A	663324	R&D from Fermi National Accelerator Laboratory	UW-Madison	79,458	0
81.N/A	PO 652136	R&D from Fermi National Accelerator Laboratory	UW-Madison	30,641	0
81.N/A	RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	77,822	0
81.N/A	7073056	R&D from Lawrence Berkeley National Laboratory	UW-Madison	81,466	0
81.N/A	7309198	R&D from Lawrence Berkeley National Laboratory	UW-Madison	16,155	0
81.N/A	7356090	R&D from Lawrence Berkeley National Laboratory	UW-Madison	34,832	0
81.N/A	7419048	R&D from Lawrence Berkeley National Laboratory	UW-Madison	72,793	0
81.N/A	7482993	R&D from Lawrence Berkeley National Laboratory	UW-Madison	5,867	0
81.N/A	RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	164,877	0
81.N/A	B636781	R&D from Lawrence Livermore National Laboratory	UW-Madison	13,738	0
81.N/A	B638266	R&D from Lawrence Livermore National Laboratory	UW-Madison	76,289	0
81.N/A	RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	138,885	0
81.N/A	B637058	R&D from Lawrence Livermore National Laboratory	UW-Milwaukee	236,181	0
81.N/A	527574	R&D from Los Alamos National Laboratory	UW-Madison	88,979	0
81.N/A	75N93020C00009	R&D from National Institutes of Health	UW-Madison	267,339	0
81.N/A	RD	R&D from National Renewable Energy Laboratory	UW-Madison	169,638	0
81.N/A	SUB-2020-10159	R&D from National Renewable Energy Laboratory	UW-Madison	49,076	0
81.N/A	XAT-8-82197-01	R&D from National Renewable Energy Laboratory	UW-Madison	20,179	0
81.N/A	XDJ-9-92050-01	R&D from National Renewable Energy Laboratory	UW-Madison	72,867	0
81.N/A	ZEJ-9-82277-01	R&D from National Renewable Energy Laboratory	UW-Madison	46,593	0
81.N/A	4000164398	R&D from Oak Ridge National Laboratory	UW-Madison	381,846	0
81.N/A	423914	R&D from Pacific Northwest National Laboratory	UW-Madison	256,649	0
81.N/A	429613, TO# 428402	R&D from Pacific Northwest National Laboratory	UW-Madison	126,980	0
81.N/A	429613, TO# 434433	R&D from Pacific Northwest National Laboratory	UW-Madison	25,404	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.N/A	RD	R&D from Pacific Northwest National Laboratory	UW-Madison	209,706	0
81.N/A	495957	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	60,068	0
81.N/A	RD	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	97,733	0
81.N/A	RD	R&D from Princeton Plasma Physics Laboratory	UW-Madison	10,327	0
81.N/A	S017228	R&D from Princeton Plasma Physics Laboratory	UW-Madison	18,091	0
81.N/A	PO 2106087	R&D from Sandia National Laboratories	UW-Madison	26,829	0
81.N/A	RD	R&D from Sandia National Laboratories	UW-Madison	190,556	0
		Subtotal Direct Research and Development Grants		71,999,843	15,673,188
Research and Development Subgrants:					
81.041		State Energy Program (from Wisconsin Public Service Foundation)	UW-Stevens Point	34,911	0
81.049		Office of Science Financial Assistance Program (from Cornell University)	UW-Madison	96,399	0
81.049		Office of Science Financial Assistance Program (from Duke University)	UW-Madison	64,607	0
81.049		Office of Science Financial Assistance Program (from Georgia Institute of Technology)	UW-Madison	64,444	0
81.049		Office of Science Financial Assistance Program (from Kansas State University)	UW-Madison	77,764	0
81.049		Office of Science Financial Assistance Program (from New York University)	UW-Madison	318,356	0
81.049		Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	247,362	0
81.049		Office of Science Financial Assistance Program (from Ohio State University)	UW-Madison	152,468	0
81.049		Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	89,085	0
81.049		Office of Science Financial Assistance Program (from Ozark Integrated Circuits Inc)	UW-Madison	42,965	0
81.049		Office of Science Financial Assistance Program (from Parallel Works Inc)	UW-Madison	21,545	0
81.049		Office of Science Financial Assistance Program (from Powdermet)	UW-Madison	26,486	0
81.049		Office of Science Financial Assistance Program (from Safeli LLC)	UW-Milwaukee	245,619	0
81.049		Office of Science Financial Assistance Program (from Stanford University)	UW-Madison	27,483	0
81.049		Office of Science Financial Assistance Program (from University of California-Berkeley)	UW-Madison	166,557	0
81.049		Office of Science Financial Assistance Program (from University of Florida)	UW-Madison	399,402	23,045
81.049		Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	457,253	0
81.049		Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	488	0
81.049		Office of Science Financial Assistance Program (from University of Southern California)	UW-Madison	30,000	0
81.049		Office of Science Financial Assistance Program (from University of Utah)	UW-Madison	76,147	0
81.049		Office of Science Financial Assistance Program (from UT-Battelle LLC)	UW-Madison	112,150	0
81.049		Office of Science Financial Assistance Program (from Vanderbilt University)	UW-Madison	239,983	0
81.086		Conservation Research and Development (from Illinois Institute of Technology)	UW-Madison	109	0
81.086		Conservation Research and Development (from Magna International of America Inc)	UW-Madison	64,073	0
81.086		Conservation Research and Development (from University of Florida)	UW-Madison	219,620	0
81.086		Conservation Research and Development (from University of Minnesota)	UW-Madison	60,380	0
81.087		Renewable Energy Research and Development (from Complex LLC)	UW-Madison	85,818	0
81.087		Renewable Energy Research and Development (from GE Global Research)	UW-Madison	64,794	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.087		Renewable Energy Research and Development (from Powdermet)	UW-Madison	91,173	0
81.087		Renewable Energy Research and Development (from Respec Company)	UW-Madison	92,782	0
81.087		Renewable Energy Research and Development (from Temple University)	UW-Madison	(7,884)	0
81.087		Renewable Energy Research and Development (from The Remade Institute)	UW-Milwaukee	102,064	0
81.087		Renewable Energy Research and Development (from University of Arizona)	UW-Madison	34,535	0
81.087		Renewable Energy Research and Development (from University of Tennessee)	UW-Madison	179,337	0
81.087		Renewable Energy Research and Development (from University of Utah)	UW-Madison	27,414	0
81.089		Fossil Energy Research and Development (from Gas Technology Institute)	UW-Madison	34,107	0
81.089		Fossil Energy Research and Development (from Respec Company)	UW-Madison	105,399	0
81.100	DE-AC07-05ID14517	Miniature Scale Liquid Metal Oxygen Purification and Measurement System (from Battelle Energy Alliance)	UW-Madison	112,251	0
81.113		Defense Nuclear Nonproliferation Research (from Georgia Institute of Technology)	UW-Madison	466,771	0
81.113		Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	127,541	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (from University of Texas-Austin)	UW-Madison	(6,404)	0
81.121		Nuclear Energy Research, Development and Demonstration (from Auburn University)	UW-Madison	37,396	0
81.121		Nuclear Energy Research, Development and Demonstration (from Battelle Energy Alliance)	UW-Madison	29,512	0
81.121		Nuclear Energy Research, Development and Demonstration (from Electric Power Research Institute)	UW-Madison	120,660	0
81.121		Nuclear Energy Research, Development and Demonstration (from Kansas State University)	UW-Madison	60,002	0
81.121		Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	221,277	0
81.121		Nuclear Energy Research, Development and Demonstration (from Texas A&M Engineering Experiment Station)	UW-Madison	7,388	0
81.121		Nuclear Energy Research, Development and Demonstration (from Texas A&M University Health Science Center)	UW-Madison	27,669	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	113,274	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Utah)	UW-Madison	(5,332)	0
81.121		Nuclear Energy Research, Development and Demonstration (from Virginia Commonwealth University)	UW-Madison	25,274	0
81.121		Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute & State University)	UW-Madison	47,001	0
81.135		Advanced Research Projects Agency - Energy (from Complex LLC)	UW-Madison	2,383	0
81.135		Advanced Research Projects Agency - Energy (from Pennsylvania State University)	UW-Madison	329,991	0
81.135		Advanced Research Projects Agency - Energy (from Type One Energy Group)	UW-Madison	242,752	0
81.135		Advanced Research Projects Agency - Energy (from University of California-Los Angeles)	UW-Madison	52,692	0
81.N/A	P-300-621, 2606992	Additive, Topology-Optimized Ultra-Compact Heat Exchanger (from United Technologies Research Center)	UW-Madison	165,058	0
81.N/A	236949	Atomic Kinetic Monte Carlo Simulations of Gas Bubble Superlattices (from Battelle Energy Alliance)	UW-Madison	56,875	0
81.N/A	195049	BWR Passive Safety Assessment (from Battelle Energy Alliance)	UW-Madison	(938)	0
81.N/A	CTR-PO-2019-27	Coating & Cladding Projects (from Westinghouse Electric Company)	UW-Madison	(149)	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.N/A	1000548197	Cold Spray Metallic Coatings on Zr Alloy (from Westinghouse Electric Company)	UW-Madison	(27,110)	0
81.N/A	4000179486	Collaborative Physics Research (from UT-Battelle LLC)	UW-Madison	(24,903)	0
81.N/A	230415	Computation of Materials Parameters Needed for MARMOT Modeling of Sintering of UZr fuel (from Battelle Energy Alliance)	UW-Madison	46,256	0
81.N/A	AGMT 10-01-19	Computational Science Graduate Fellowship (from Krell Institute)	UW-Madison	(324)	0
81.N/A	232160	Degradation of Mechanical Properties in Monolithic UMo Fuel (from Battelle Energy Alliance)	UW-Madison	29,333	0
81.N/A	CTR-PO-2019-27	Development of Corrosion-Resistant Coatings (from Westinghouse Electric Company)	UW-Madison	22,085	0
81.N/A	CTR-PO-2019-27	Development of Corrosion-Resistant Coatings for U3Si2 and Other High-Density Fuel Pellets under Leaking Fuel Rod Condition (from Westinghouse Electric Company)	UW-Madison	252,682	0
81.N/A	17-579-UWM	Exploring Boundary States in Dirac Materials (from West Virginia University Research Corporation)	UW-Milwaukee	10,458	0
81.N/A	DE-SC0017632	Exploring Boundary States in Dirac Materials (from West Virginia University Research Corporation)	UW-Milwaukee	44,558	0
81.N/A	R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	105,982	0
81.N/A	177808	INL Joint Appointment (from Battelle Energy Alliance)	UW-Madison	17,755	0
81.N/A	4000170348	Mesh-based Shutdown Dose Rate Workflow for SNS (from UT-Battelle LLC)	UW-Madison	60,649	0
81.N/A	213026	Micro-Reactor (from Battelle Energy Alliance)	UW-Madison	672,845	0
81.N/A	230262	Mitigating Irradiation Assisted Stress Corrosion Cracking by Rapid Alloy Design (from Battelle Energy Alliance)	UW-Madison	33,405	0
81.N/A	230262	Mitigating Irradiation Assisted Stress Corrosion Cracking by Rapid Alloy Design (from Battelle Energy Alliance)	UW-Madison	54,169	0
81.N/A	8368-04	Particle Property Measurement (from Brayton Energy LLC)	UW-Madison	15,944	0
81.N/A	4000177915	Reducing Uncertainties in Biogeochemical Interactions (from UT-Battelle LLC)	UW-Madison	34,515	0
81.N/A	196436	TREAT Experiments (from Battelle Energy Alliance)	UW-Madison	3,847	0
Subtotal Research and Development Subgrants				7,730,285	23,045
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				79,730,128	15,696,233
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
Direct Research and Development Grants:					
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	538,678	0
84.017		International Research and Studies	UW-Madison	25,917	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	6,732	0
84.206		Javits Gifted and Talented Students Education	UW-Madison	170,386	165,143
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	259,772	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Superior	277,022	0
Total Federal Program 84.217				536,794	0
84.263		Innovative Rehabilitation Training	UW-Madison	50,377	0
84.305		Education Research, Development and Dissemination	UW-Madison	1,293,824	190,252
84.324		Research in Special Education	UW-Madison	780,522	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	1,016,602	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	495,004	0
Total Federal Program 84.325				1,511,606	0
84.335		Child Care Access Means Parents in School	UW-Madison	195,389	0
84.335		Child Care Access Means Parents in School	UW-Oshkosh	1,860	0
Total Federal Program 84.335				197,249	0
84.336		Teacher Quality Partnership Grants	UW-Madison	807,398	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
84.372		Statewide Longitudinal Data Systems	UW-Whitewater	2,515	0
84.372	DPI Log #21-CO174	Statewide Longitudinal Data Systems (from DPI)	UW-Madison	71,374	0
84.372	25500-000003667	Statewide Longitudinal Data Systems (from DPI)	UW-Madison	157,244	0
Total Federal Program 84.372				<u>231,133</u>	<u>0</u>
84.418		Promoting Readiness of Minors in Supplemental Security Income	UW-Madison	158,255	35,512
Subtotal Direct Research and Development Grants				<u>6,308,871</u>	<u>390,907</u>
Research and Development Subgrants:					
84.206		Javits Gifted and Talented Students Education (from East Tennessee State University)	UW-Whitewater	62,054	40,000
84.264		Rehabilitation Training Technical Assistance Centers (from Southern University)	UW-Madison	176,551	70,359
84.305		Education Research, Development and Dissemination (from Kent State University)	UW-Madison	12,468	0
84.305		Education Research, Development and Dissemination (from Lehigh University)	UW-Madison	92,026	0
84.305		Education Research, Development and Dissemination (from Southern Methodist University)	UW-Madison	23,882	0
84.305		Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	122,577	30,479
84.305		Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	103,341	0
84.305		Education Research, Development and Dissemination (from University of Connecticut)	UW-Whitewater	19,165	0
84.305		Education Research, Development and Dissemination (from University of Virginia)	UW-Madison	55,472	0
84.324		Research in Special Education (from University of Missouri-Columbia)	UW-Madison	66,758	0
84.324		Research in Special Education (from University of North Carolina-Chapel Hill)	UW-Madison	12,652	0
84.324		Research in Special Education (from University of Oregon)	UW-Madison	114,480	0
84.365		English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	20,591	0
84.368		Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) (from Michigan Department of Education)	UW-Madison	286,322	0
84.368		Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) (from Minnesota Department of Education)	UW-Madison	532,135	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	286,111	0
84.N/A	C029714/CR051562	Scaling-Up Expanding Excellence for Underrepresented Students (from Milwaukee Public Schools)	UW-Madison	29,159	0
Subtotal Research and Development Subgrants				<u>2,015,744</u>	<u>140,838</u>
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				<u>8,324,615</u>	<u>531,745</u>
<b>SCHOLARSHIP FOUNDATIONS:</b>					
Direct Research and Development Grants:					
Other Federal Financial Assistance:					
85.N/A	MSN230515	Big Ten Academic Alliance Smithsonian Institution Pre-doctoral Fellow	UW-Madison	(20,095)	0
85.N/A	MSN240595	Big Ten Academic Alliance Smithsonian Institution Pre-doctoral Fellow	UW-Madison	15,793	0
Subtotal Direct Research and Development Grants				<u>(4,302)</u>	<u>0</u>
TOTAL R&D FROM SCHOLARSHIP FOUNDATIONS				<u>(4,302)</u>	<u>0</u>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
Direct Research and Development Grants:					
89.003		National Historical Publications and Records Grants	UW-Madison	155,086	0
Subtotal Direct Research and Development Grants				<u>155,086</u>	<u>0</u>
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				<u>155,086</u>	<u>0</u>



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
Direct Research and Development Grants:					
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	340,277	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	1,110,768	0
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	2,922,231	1,250,716
93.092	42327 / 159364-980-23236646	Affordable Care Act (ACA) Personal Responsibility Education Program (from DHS)	UW-Madison	(3,476)	0
93.092	435100-G20-PERRESEDU-00	Affordable Care Act (ACA) Personal Responsibility Education Program (from DHS)	UW-Madison	185,790	0
Total Federal Program 93.092				182,314	0
93.103		Food and Drug Administration Research	UW-Madison	34,123	0
93.107		Area Health Education Centers	UW-Madison	95,455	95,455
93.107		Area Health Education Centers	UW-Stevens Point	6,065	0
Total Federal Program 93.107				101,520	95,455
93.113		Environmental Health	UW-Madison	2,274,201	177,630
93.113		Environmental Health	UW-Milwaukee	282,617	151,499
Total Federal Program 93.113				2,556,818	329,129
93.121		Oral Diseases and Disorders Research	UW-Madison	2,376,009	0
93.130	435100-A21-PrimCare-00	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (from DHS)	UW-Madison	5,223	0
93.135		Centers for Research and Demonstration for Health Promotion and Disease Prevention	UW-Madison	609,709	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	(560)	0
93.136	435100-A21-RAPEPREVEDU-00	Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-La Crosse	8,500	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	649,235	0
Total Federal Program 93.136				657,175	0
93.172		Human Genome Research	UW-Madison	1,010,539	216,646
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	7,551,400	54,557
93.178		Nursing Workforce Diversity	UW-Madison	458,889	0
93.197	435100-G20-WILEAD-00	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (from DHS)	UW-Madison	81,029	0
93.197	435100-G21-LeadPrev-00	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (from DHS)	UW-Madison	251,546	0
Total Federal Program 93.197				332,575	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	191,649	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	4,126,648	161,857
93.233		National Center on Sleep Disorders Research	UW-Madison	469,670	0
93.236	435100-G21-ORALHEA-00	Grants to States to Support Oral Health Workforce Activities (from DHS)	UW-Madison	3,303	0
93.236	435100-G21-ORALHEA-00 X	Grants to States to Support Oral Health Workforce Activities (from DHS)	UW-Madison	95,830	0
Total Federal Program 93.236				99,133	0
93.239		Policy Research and Evaluation Grants	UW-Madison	1,757,573	487,953
93.241		State Rural Hospital Flexibility Program	UW-Madison	611,341	151,325

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.242		Mental Health Research Grants	UW-Eau Claire	24,806	2,866
93.242		Mental Health Research Grants	UW-Madison	10,823,729	781,524
93.242		Mental Health Research Grants	UW-Milwaukee	1,200,620	4,807
Total Federal Program 93.242				<u>12,049,155</u>	<u>789,197</u>
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Eau Claire	126,201	0
93.243	285932-980/533412	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	(7,021)	0
93.243	435100-G20-WIPDO-01	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	7,295	0
93.243	435200-G20-285932-80 X3	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	34,656	0
Total Federal Program 93.243				<u>161,131</u>	<u>0</u>
93.251	435100-G21-SOUND-00	Early Hearing Detection and Intervention (from DHS)	UW-Madison	24,849	0
93.262		Occupational Safety and Health Program	UW-Madison	130,325	408
93.262		Occupational Safety and Health Program	UW-Milwaukee	67,665	19,389
Total Federal Program 93.262				<u>197,990</u>	<u>19,797</u>
93.273		Alcohol Research Programs	UW-Madison	1,062,726	109,099
93.273		Alcohol Research Programs	UW-Milwaukee	594,269	374,634
Total Federal Program 93.273				<u>1,656,995</u>	<u>483,733</u>
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	5,832,523	715,870
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	1,099,779	40,556
Total Federal Program 93.279				<u>6,932,302</u>	<u>756,426</u>
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance	UW-Madison	606,689	1,856
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	4,350,972	376,660
93.296	435100-G20-HIVPARTNERS-00	State Partnership Grant Program to Improve Minority Health (from DHS)	UW-Madison	20,473	0
93.307		Minority Health and Health Disparities Research	UW-Madison	214,920	0
93.307		Minority Health and Health Disparities Research	UW-Milwaukee	53,884	2,946
Total Federal Program 93.307				<u>268,804</u>	<u>2,946</u>
93.310		Trans-NIH Research Support	UW-Madison	18,392,307	9,560,526
93.323	435100-A21-BEOHFellow-02	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	4,642	0
93.323	435100-G20-ELCProjI-00, 44068	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	547	0
93.323	435100-G21-ELCQ1-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	25,706	0
93.323	435100-G21-EPIPOSITION-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	35,862	0
93.323	MIL117316	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from UW-Madison)	UW-Milwaukee	120,888	0
Total Federal Program 93.323				<u>187,645</u>	<u>0</u>
93.334	435100-G21-BOLDPHP-00	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	UW-Madison	22,406	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	6,818,198	672,105
93.351		Research Infrastructure Programs	UW-Madison	15,237,134	167,129
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot	UW-Madison	1,440,749	157,547
93.361		Nursing Research	UW-Madison	268,575	0
93.361		Nursing Research	UW-Milwaukee	(66)	0
Total Federal Program 93.361				<u>268,509</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.393		Cancer Cause and Prevention Research	UW-Madison	11,921,567	2,666,471
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	561,314	120,598
		Total Federal Program 93.393		12,482,881	2,787,069
93.394		Cancer Detection and Diagnosis Research	UW-Madison	2,619,271	580,507
93.395		Cancer Treatment Research	UW-Madison	6,438,436	61,055
93.396		Cancer Biology Research	UW-Madison	3,342,261	154,900
93.397		Cancer Centers Support Grants	UW-Madison	5,009,053	56,235
93.398		Cancer Research Manpower	UW-Madison	426,210	0
93.399		Cancer Control	UW-Madison	264,582	3,369
93.421	435100-G21-MATERNAL-03	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from DHS)	UW-Madison	12,055	0
93.424	435100-G20-ELCQ1-00	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations (from DHS)	UW-Madison	2,470	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	556,307	84,330
93.434	437002-A20-0001614-000-01	Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Madison	66,192	0
93.434	437002-G21-0001778-000-01	Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Madison	5,181	0
		Total Federal Program 93.434		71,373	0
93.478	48105	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	235,064	0
93.478	435100-G21-MATERNAL-01	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	2,255	0
		Total Federal Program 93.478		237,319	0
93.505	437001-A17-0000988-000-01	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	UW-Madison	(1,613)	0
93.575		Child Care and Development Block Grant	UW-Madison	222,250	12,082
93.575	Executed Contract 7/6/16	Child Care and Development Block Grant (from DCF)	UW-Green Bay	26	0
		Total Federal Program 93.575		222,276	12,082
93.586	UWMSN:246457	State Court Improvement Program (from Courts)	UW-Madison	36,510	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	72,445	0
93.658	437003-A18-0001036-R02-04	Foster Care Title IV-E (from DCF)	UW-Eau Claire	(399)	0
93.658		Foster Care Title IV-E (from DCF)	UW-Milwaukee	1,635,507	0
		Total Federal Program 93.658		1,635,108	0
93.767	435100-G21-LeadSafe-05	Children's Health Insurance Program (from DHS)	UW-Madison	577,290	0
93.778		Medical Assistance Program	UW-Milwaukee	34,201	0
93.778	435400-G20-MERTA-00	Medical Assistance Program (from DHS)	UW-Madison	100,698	63,724
93.778	435400-G21-MERTA-00	Medical Assistance Program (from DHS)	UW-Madison	1,030,283	682,937
93.778	435600-G19-NHINFECPREV-01	Medical Assistance Program (from DHS)	UW-Madison	124,190	0
		Total Federal Program 93.778		1,289,372	746,661
93.788	435200-G20-2236646-80 X	Opioid STR (from DHS)	UW-Madison	2,329	0
93.788	435200-G20-23236646-80	Opioid STR (from DHS)	UW-Madison	44,919	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.788	435200-G20-23236646-80 X2	Opioid STR (from DHS)	UW-Madison	42,190	0
93.788	435200-G21-23236646-180 X5	Opioid STR (from DHS)	UW-Madison	84,488	0
Total Federal Program 93.788				173,926	0
93.800		Organized Approaches to Increase Colorectal Cancer Screening	UW-Madison	116,141	0
93.837		Cardiovascular Diseases Research	UW-Madison	11,506,042	669,042
93.837		Cardiovascular Diseases Research	UW-Milwaukee	12,666	0
Total Federal Program 93.837				11,518,708	669,042
93.838		Lung Diseases Research	UW-Madison	2,256,248	480,294
93.839		Blood Diseases and Resources Research	UW-Madison	2,549,641	12,127
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	2,140,010	135,106
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	13,290,931	1,766,635
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	17,242,962	1,435,567
93.855		Allergy and Infectious Diseases Research	UW-Madison	45,932,191	14,411,524
93.855		Allergy and Infectious Diseases Research	UW-Milwaukee	53,254	5,581
Total Federal Program 93.855				45,985,445	14,417,105
93.859		Biomedical Research and Research Training	UW-Eau Claire	73,054	0
93.859		Biomedical Research and Research Training	UW-Madison	34,649,456	1,774,089
93.859		Biomedical Research and Research Training	UW-Milwaukee	433,259	0
93.859		Biomedical Research and Research Training	UW-Oshkosh	113,225	0
93.859		Biomedical Research and Research Training	UW-Parkside	15,870	0
Total Federal Program 93.859				35,284,864	1,774,089
93.865		Child Health and Human Development Extramural Research	UW-Green Bay	50,394	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	11,281,891	1,259,133
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	1,348,270	454,123
Total Federal Program 93.865				12,680,555	1,713,256
93.866	1U19AG051426-	Aging Research	UW-Madison	1,867,162	689,510
93.866		Aging Research	UW-Madison	33,271,407	2,787,629
93.866		Aging Research	UW-Milwaukee	71,734	3,000
Total Federal Program 93.866				35,210,303	3,480,139
93.867		Vision Research	UW-Madison	6,376,449	108,496
93.867		Vision Research	UW-Milwaukee	24,448	0
93.867		Vision Research	UW-Oshkosh	246	0
Total Federal Program 93.867				6,401,143	108,496
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	216,616	0
93.879		Medical Library Assistance	UW-Madison	304,711	0
93.958	435200-G20-285932-80 X2	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	104,916	33,600
93.958	435200-G20-285932-80 X5	Block Grants for Community Mental Health Services (from DHS)	UW-Madison	46,507	0
Total Federal Program 93.958				151,423	33,600
93.959	435200-G21-2236646-180	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	61,969	0
93.959	1	Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Stevens Point	5,182	0
Total Federal Program 93.959				67,151	0

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93.994	435100-G20-MCHHEALTH-01	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	45,684	0
93.994	435100-G21-35236646-180	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	298,831	0
93.994	435100-G21-MCHHEALTH-00	Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	22,201	0
Total Federal Program 93.994				366,716	0
Other Federal Financial Assistance:					
93.N/A	MSN239096	Adolescent Health Evaluation	UW-Madison	73,440	0
93.N/A	090116	FY17-21 HRSA Gundersen Sub	UW-La Crosse	37,047	0
93.N/A	080117	FY18-20 NIH Cooper Ground Sqr	UW-La Crosse	55,956	0
93.N/A	201PA2014136	Interagency Personnel Agreement	UW-Whitewater	8,425	0
93.N/A	201PA2014136	Interagency Personnel Agreement	UW-Whitewater	21,837	0
93.N/A	44345	Lead Safe Homes Program	UW-Madison	77,853	0
93.N/A	HHSN272201600007 C	Nonhuman Primate Major Histocompatibility Complex Gene Discovery and Typing Technology Development	UW-Madison	391,783	0
93.N/A	PFS15 2021	Prescription Drug Use	UW-Madison	3,327	0
93.N/A	RD	R&D from Centers for Disease Control & Prevention	UW-Madison	87,725	0
93.N/A	RD	R&D from National Institute of Infectious Disease	UW-Oshkosh	103,679	5,233
93.N/A	HHSN261201200033 I	R&D from National Institutes of Health	UW-Madison	772,609	183,521
93.N/A	HHSN271201800022 C	R&D from National Institutes of Health	UW-Madison	63,271	0
93.N/A	HHSN272201600007 C	R&D from National Institutes of Health	UW-Madison	1,118,246	172,870
93.N/A	RD	R&D from National Institutes of Health	UW-Madison	187,613	0
93.N/A	MIL117779	Wisconsin Wastewater SAVRS-CoV-2 Surveillance	UW-Milwaukee	9,792	0
Subtotal Direct Research and Development Grants				320,405,595	46,608,848
Research and Development Subgrants:					
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance (from University of Arkansas for Medical Sciences)	UW-Madison	9,639	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research (from Westat)	UW-Madison	15,190	0
93.103		Food and Drug Administration Research (from Indiana University)	UW-Madison	72,544	0
93.103		Food and Drug Administration Research (from University of Maryland)	UW-Madison	8,593	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Michigan Public Health Institute)	UW-Madison	(682)	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Colorado-Denver)	UW-Madison	38,224	0
93.113		Environmental Health (from Nanoaffix Science LLC)	UW-Milwaukee	64,216	0
93.121		Oral Diseases and Disorders Research (from University of Utah)	UW-Madison	12,644	0
93.173		Research Related to Deafness and Communication Disorders (from Ascending Hearing Technologies LLC)	UW-Milwaukee	21,527	0
93.173		Research Related to Deafness and Communication Disorders (from Columbia University)	UW-Madison	29,822	0
93.173		Research Related to Deafness and Communication Disorders (from Columbia University)	UW-Milwaukee	75,818	0
93.173		Research Related to Deafness and Communication Disorders (from National Institute for Health Care Management)	UW-Whitewater	324,080	0
93.173		Research Related to Deafness and Communication Disorders (from University of California-San Francisco)	UW-Madison	180,759	0
93.173		Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	23,469	0
93.173		Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	89,565	0
93.173		Research Related to Deafness and Communication Disorders (from University of Missouri-Columbia)	UW-Madison	(7,047)	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	244,692	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.213		Research and Training in Complementary and Integrative Health (from Intact Genomics)	UW-Madison	12,049	0
93.213		Research and Training in Complementary and Integrative Health (from Pacific University)	UW-Madison	3,945	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Children's Hospital of Boston)	UW-Madison	27,434	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Cincinnati Children's Hospital Medical Center)	UW-Madison	10,746	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Johns Hopkins University)	UW-Madison	11,849	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Michigan State University)	UW-Madison	32,726	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Northwestern University)	UW-Madison	57,252	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Oregon State University)	UW-Madison	65,092	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Purdue University)	UW-Madison	70,097	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	25,601	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from University of Georgia)	UW-Madison	109,900	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	20,124	0
93.233		National Center on Sleep Disorders Research (from University of Florida)	UW-Madison	50,224	0
93.233		National Center on Sleep Disorders Research (from Utah State University)	UW-Madison	124,973	0
93.242		Mental Health Research Grants (from California Institute of Technology)	UW-Madison	38,008	0
93.242		Mental Health Research Grants (from Columbia University)	UW-Milwaukee	33,851	0
93.242		Mental Health Research Grants (from Inscopix Inc)	UW-Madison	58,486	0
93.242		Mental Health Research Grants (from Medical University of South Carolina)	UW-Madison	16,272	0
93.242		Mental Health Research Grants (from Nous Imaging Inc)	UW-Madison	53,595	0
93.242		Mental Health Research Grants (from Oregon Health & Science University)	UW-Madison	71,132	0
93.242		Mental Health Research Grants (from Research Foundation for Mental Hygiene)	UW-Madison	153,676	0
93.242		Mental Health Research Grants (from The Mind Research Network)	UW-Madison	10,054	0
93.242		Mental Health Research Grants (from University of Chicago)	UW-Madison	33,415	0
93.242		Mental Health Research Grants (from University of Massachusetts-Worcester)	UW-Madison	108,313	0
93.242		Mental Health Research Grants (from University of Michigan)	UW-Milwaukee	87,589	0
93.242		Mental Health Research Grants (from Vanderbilt University Medical Center)	UW-Madison	464,377	0
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Madison	20,000	0
93.262		Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	3,923	0
93.273		Alcohol Research Programs (from The Mind Research Network)	UW-Madison	(731)	0
93.273		Alcohol Research Programs (from University of Illinois-Chicago)	UW-Parkside	45,239	0
93.273		Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	27,220	0
93.279		Drug Abuse and Addiction Research Programs (from Columbia University)	UW-Madison	8,140	0
93.279		Drug Abuse and Addiction Research Programs (from George Mason University)	UW-Madison	374,854	0
93.279		Drug Abuse and Addiction Research Programs (from Hennepin Healthcare Research Institute)	UW-Madison	22,785	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	31,142	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.279		Drug Abuse and Addiction Research Programs (from RTI International)	UW-Madison	27,287	0
93.279		Drug Abuse and Addiction Research Programs (from Rush University Medical Center)	UW-Madison	104,757	0
93.279		Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	91,173	0
93.279		Drug Abuse and Addiction Research Programs (from University of California-San Diego)	UW-Milwaukee	7,083	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	98,001	0
93.279		Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	82,574	0
93.279		Drug Abuse and Addiction Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	14,672	0
93.279		Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	84,362	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Calimetrix)	UW-Madison	155,762	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from TF Instruments)	UW-Milwaukee	9,962	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Illinois-Urbana-Champaign)	UW-Madison	82,674	0
93.307		Minority Health and Health Disparities Research (from Emory University)	UW-Madison	80,694	0
93.307		Minority Health and Health Disparities Research (from University Of Central Florida)	UW-Eau Claire	3,491	0
93.310		Trans-NIH Research Support (from Duke University)	UW-Madison	19,686	0
93.310		Trans-NIH Research Support (from Florida International University)	UW-Madison	41,604	0
93.310		Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	2,933,610	0
93.310		Trans-NIH Research Support (from Massachusetts General Hospital)	UW-Madison	114,561	0
93.310		Trans-NIH Research Support (from Medical College of Wisconsin)	UW-Madison	68,734	0
93.310		Trans-NIH Research Support (from University of California-San Francisco)	UW-Madison	48,860	0
93.310		Trans-NIH Research Support (from Versiti Wisconsin)	UW-Madison	26,934	0
93.350		National Center for Advancing Translational Sciences (from GODX Inc)	UW-Madison	63,348	0
93.350		National Center for Advancing Translational Sciences (from Harvard University)	UW-Madison	79,377	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	96,393	0
93.350		National Center for Advancing Translational Sciences (from Tulane University)	UW-Madison	134,472	0
93.350		National Center for Advancing Translational Sciences (from University of Iowa)	UW-Madison	78,631	0
93.350		National Center for Advancing Translational Sciences (from University of Pittsburgh)	UW-Madison	36,708	0
93.350		National Center for Advancing Translational Sciences (from Vanderbilt University)	UW-Madison	177,887	21,459
93.350		National Center for Advancing Translational Sciences (from Washington University)	UW-Madison	32,488	0
93.351		Research Infrastructure Programs (from Duke University)	UW-Madison	292,634	76,051
93.351		Research Infrastructure Programs (from Iowa State University)	UW-Madison	15,900	0
93.351		Research Infrastructure Programs (from Texas Biomedical Research Institute)	UW-Madison	25,698	0
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot (from Children's Hospital of Philadelphia)	UW-Madison	393,044	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	340,534	18,467
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	5,108	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	90,353	0
93.393		Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	78,155	0
93.393		Cancer Cause and Prevention Research (from Tufts University)	UW-Madison	130,785	0
93.393		Cancer Cause and Prevention Research (from University of Alabama-Birmingham)	UW-Madison	5,662	0
93.393		Cancer Cause and Prevention Research (from University of California-Davis)	UW-Madison	52,586	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky)	UW-Madison	18,955	0
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	18,271	0
93.393		Cancer Cause and Prevention Research (from University of Vermont)	UW-Madison	18,895	0
93.394		Cancer Detection and Diagnosis Research (from AIQ Solutions)	UW-Madison	63,907	0
93.394		Cancer Detection and Diagnosis Research (from City of Hope National Medical Center)	UW-Madison	1,932	0
93.394		Cancer Detection and Diagnosis Research (from Mayo Clinic)	UW-Madison	5,660	0
93.394		Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	162,381	0
93.394		Cancer Detection and Diagnosis Research (from Mount Sinai School of Medicine)	UW-Madison	94,047	0
93.394		Cancer Detection and Diagnosis Research (from Onlume Inc)	UW-Madison	84,102	0
93.394		Cancer Detection and Diagnosis Research (from Oregon Health & Science University)	UW-Madison	18,951	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	92,303	0
93.394		Cancer Detection and Diagnosis Research (from University of Iowa)	UW-Madison	65,639	0
93.395		Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	1,987	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	46,653	0
93.395		Cancer Treatment Research (from City of Hope National Medical Center)	UW-Madison	30,778	0
93.395		Cancer Treatment Research (from Colorado State University)	UW-Madison	1,280	0
93.395		Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	(7,110)	0
93.395		Cancer Treatment Research (from Johns Hopkins University)	UW-Madison	122,827	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	852	0
93.395		Cancer Treatment Research (from State University of New York-Stony Brook)	UW-Madison	18,548	0
93.395		Cancer Treatment Research (from University of Kentucky)	UW-Madison	15,719	0
93.396		Cancer Biology Research (from Albert Einstein College of Medicine)	UW-Madison	49,860	0
93.396		Cancer Biology Research (from Brigham & Women's Hospital)	UW-Madison	111,832	0
93.396		Cancer Biology Research (from Medical University of South Carolina)	UW-Madison	11,906	0
93.396		Cancer Biology Research (from Moffitt Cancer Center)	UW-Milwaukee	42,983	0
93.396		Cancer Biology Research (from University of California-San Diego)	UW-Madison	13,353	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	177,432	0
93.396		Cancer Biology Research (from Washington University)	UW-Madison	34,437	0
93.397		Cancer Centers Support Grants (from University of Iowa)	UW-Madison	9,535	0
93.399		Cancer Control (from Alliance NCTN Foundation)	UW-Madison	17,275	0
93.399		Cancer Control (from ECOG-ACRIN Cancer Research Group)	UW-Madison	40,515	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from University of Pittsburgh)	UW-Madison	30,088	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	602,306	100,823



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93.621		Affordable Care Act Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents (from University of Missouri-Columbia)	UW-Milwaukee	4,106	0
93.652		Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	(71)	0
93.701		Trans-NIH Recovery Act Research Support (from University of Pittsburgh)	UW-Madison	121	0
93.788		Opioid STR (from University of Missouri-Kansas City)	UW-Madison	234,534	0
93.837		Cardiovascular Diseases Research (from Brigham & Women's Hospital)	UW-Madison	2,501	0
93.837		Cardiovascular Diseases Research (from Cedars-Sinai Medical Center)	UW-Madison	40,440	0
93.837		Cardiovascular Diseases Research (from Cellular Logistics)	UW-Madison	13,753	0
93.837		Cardiovascular Diseases Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	129,248	0
93.837		Cardiovascular Diseases Research (from Columbia University)	UW-Madison	(285)	0
93.837		Cardiovascular Diseases Research (from Duke University)	UW-Madison	145,126	0
93.837		Cardiovascular Diseases Research (from Emory University)	UW-Madison	28,310	0
93.837		Cardiovascular Diseases Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	31,485	0
93.837		Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Madison	137,782	0
93.837		Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	50,044	0
93.837		Cardiovascular Diseases Research (from Michigan Technological University)	UW-Madison	(15,380)	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	489,448	0
93.837		Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	21,408	0
93.837		Cardiovascular Diseases Research (from New York University)	UW-Madison	1,822	0
93.837		Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	16,530	0
93.837		Cardiovascular Diseases Research (from Ohio State University)	UW-Madison	23,014	0
93.837		Cardiovascular Diseases Research (from Princeton University)	UW-Madison	42,715	0
93.837		Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	361,052	0
93.837		Cardiovascular Diseases Research (from University of California-Los Angeles)	UW-Madison	63,447	0
93.837		Cardiovascular Diseases Research (from University of California-San Diego)	UW-Madison	11,570	0
93.837		Cardiovascular Diseases Research (from University of Florida)	UW-Madison	(1,102)	0
93.837		Cardiovascular Diseases Research (from University of Kentucky)	UW-Madison	47,939	0
93.837		Cardiovascular Diseases Research (from University of Mississippi)	UW-Madison	(12,952)	0
93.837		Cardiovascular Diseases Research (from University of Pittsburgh)	UW-Madison	146,951	0
93.837		Cardiovascular Diseases Research (from University of Texas-Austin)	UW-Madison	35,351	0
93.837	R01-PERKS	Cardiovascular Diseases Research (from University of Virginia)	UW-Madison	80,525	0
93.838		Lung Diseases Research (from Brigham & Women's Hospital)	UW-Madison	221,667	0
93.838		Lung Diseases Research (from Columbia University)	UW-Madison	21,188	0
93.838		Lung Diseases Research (from Duke University)	UW-Madison	(5,216)	0
93.838		Lung Diseases Research (from Emory University)	UW-Madison	39,484	0
93.838		Lung Diseases Research (from Indiana University)	UW-Madison	222,662	0
93.838		Lung Diseases Research (from Medical College of Wisconsin)	UW-Madison	3,128	0
93.838		Lung Diseases Research (from Pantherics Inc)	UW-Milwaukee	1,108	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	(2)	0
93.838		Lung Diseases Research (from Rutgers University)	UW-Madison	12,433	0
93.838		Lung Diseases Research (from University of Arizona)	UW-Madison	280,254	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.838		Lung Diseases Research (from University of California-San Francisco)	UW-Madison	144,708	0
93.838		Lung Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	525,182	0
93.838		Lung Diseases Research (from University of Oregon)	UW-Madison	55,186	0
93.838		Lung Diseases Research (from University of Washington)	UW-Madison	183,654	0
93.838		Lung Diseases Research (from Versiti Wisconsin)	UW-Madison	5,210	0
93.839		Blood Diseases and Resources Research (from Emory University)	UW-Madison	59,716	0
93.839		Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	69,021	0
93.839		Blood Diseases and Resources Research (from Stanford University)	UW-Madison	27,420	0
93.839		Blood Diseases and Resources Research (from University of Colorado-Denver)	UW-Milwaukee	55,888	0
93.839		Blood Diseases and Resources Research (from University of Washington)	UW-Milwaukee	84,550	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Brigham & Women's Hospital)	UW-Madison	(1,652)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Children's Hospital of Philadelphia)	UW-Madison	(1)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Delve)	UW-Madison	19,369	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Design Concepts)	UW-Madison	34,319	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Dianomi Therapeutics Inc)	UW-Madison	113,771	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	(2)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	32,491	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	51,954	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	3,212	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	37,211	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Beth Israel Deaconess Medical Center)	UW-Madison	7,388	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Mercy Hospitals & Clinics)	UW-Madison	7,641	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	8,272	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	300,015	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University-Chicago)	UW-Madison	5,503	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	7,967	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Morgridge Institute for Research)	UW-Madison	(438)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	16,089	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from The University of Texas MD Anderson Cancer Center)	UW-Madison	21,650	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Francisco)	UW-Madison	37,442	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	604	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	8,965	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	13,548	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Utah)	UW-Madison	5,542	0

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93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Washington)	UW-Madison	5,266	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University)	UW-Madison	112,477	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Children's Hospital of Philadelphia)	UW-Madison	20,257	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from City University of New York)	UW-Madison	138,878	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Insert MRI)	UW-Madison	35,016	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	(29,321)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic)	UW-Madison	12,842	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Michigan State University)	UW-Madison	27,763	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mount Sinai School of Medicine)	UW-Madison	(12,154)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Northwestern University)	UW-Madison	11,804	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Rutgers University)	UW-Madison	38,568	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	16,958	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Arizona)	UW-Madison	23,724	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	51,249	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Illinois-Chicago)	UW-Madison	40,797	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pennsylvania)	UW-Madison	74,011	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	4,008	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	12,797	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	213,581	0
93.855		Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	48,420	0
93.855		Allergy and Infectious Diseases Research (from Binghamton University)	UW-Madison	89,360	0
93.855		Allergy and Infectious Diseases Research (from Brigham & Women's Hospital)	UW-Madison	46	0
93.855		Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	19,847	0
93.855		Allergy and Infectious Diseases Research (from Emmune Inc)	UW-Madison	106,164	0
93.855		Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	120,513	0
93.855		Allergy and Infectious Diseases Research (from Fascure Therapeutics LLC)	UW-Madison	(6,656)	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	6,884	0
93.855		Allergy and Infectious Diseases Research (from George Washington University)	UW-Madison	551,915	0
93.855		Allergy and Infectious Diseases Research (from Indiana University)	UW-Madison	6,554	0
93.855		Allergy and Infectious Diseases Research (from Iowa State University)	UW-Madison	(10,716)	0
93.855		Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	537,832	0
93.855		Allergy and Infectious Diseases Research (from La Jolla Institute for Allergy & Immunology)	UW-Madison	34,469	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.855		Allergy and Infectious Diseases Research (from La Jolla Institute for Allergy And Immunology)	UW-Madison	257,694	0
93.855		Allergy and Infectious Diseases Research (from Liverpool School of Tropical Medicine)	UW-Madison	34,459	0
93.855		Allergy and Infectious Diseases Research (from Lundquist Institute for Biomedical Innovation)	UW-Madison	91,300	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	361,888	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	80,726	0
93.855		Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	90,899	0
93.855		Allergy and Infectious Diseases Research (from New York University)	UW-Madison	153,152	0
93.855		Allergy and Infectious Diseases Research (from North Dakota State University)	UW-Madison	17,776	0
93.855		Allergy and Infectious Diseases Research (from Rhode Island Hospital)	UW-Madison	16,539	15,209
93.855		Allergy and Infectious Diseases Research (from Saint Jude Children's Research Hospital)	UW-Madison	73,014	0
93.855		Allergy and Infectious Diseases Research (from Saint Jude Medical)	UW-Madison	7,546	0
93.855		Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	623,192	0
93.855		Allergy and Infectious Diseases Research (from Stanford University)	UW-Madison	43,851	0
93.855		Allergy and Infectious Diseases Research (from Texas A&M University Health Science Center)	UW-Madison	66,275	0
93.855		Allergy and Infectious Diseases Research (from University of California-San Diego)	UW-Madison	66,152	0
93.855		Allergy and Infectious Diseases Research (from University of California-Santa Cruz)	UW-Madison	113,640	0
93.855		Allergy and Infectious Diseases Research (from University of Florida)	UW-Madison	122,959	0
93.855		Allergy and Infectious Diseases Research (from University of Georgia)	UW-Madison	9,625	0
93.855		Allergy and Infectious Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	184,298	0
93.855		Allergy and Infectious Diseases Research (from University of Iowa)	UW-Madison	126,923	0
93.855		Allergy and Infectious Diseases Research (from University of Louisville)	UW-Madison	62,255	0
93.855		Allergy and Infectious Diseases Research (from University of Maryland)	UW-Oshkosh	94,303	0
93.855		Allergy and Infectious Diseases Research (from University of Maryland-Baltimore)	UW-Oshkosh	(3,333)	0
93.855		Allergy and Infectious Diseases Research (from University of Massachusetts)	UW-Madison	922	0
93.855		Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	63,127	0
93.855		Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	561,909	0
93.855		Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	372,361	0
93.855		Allergy and Infectious Diseases Research (from University of Tennessee-Memphis)	UW-Madison	885,712	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	42,123	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	585,416	0
93.855		Allergy and Infectious Diseases Research (from Wayne State University)	UW-Madison	49,772	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	468,953	0
93.859		Biomedical Research and Research Training (from Cincinnati Children's Hospital Medical Center)	UW-Madison	29,816	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.859		Biomedical Research and Research Training (from Concordia University)	UW-Milwaukee	74,685	0
93.859		Biomedical Research and Research Training (from Immuto Scientific Inc)	UW-Madison	47,279	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	163,693	0
93.859		Biomedical Research and Research Training (from Mayo Clinic)	UW-Madison	50,735	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Milwaukee	12,200	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	123,130	0
93.859		Biomedical Research and Research Training (from National Institute for Health Care Management)	UW-Oshkosh	97,527	28,218
93.859		Biomedical Research and Research Training (from Ohio State University)	UW-Madison	55,790	0
93.859		Biomedical Research and Research Training (from Saint Jude Children's Hospital)	UW-Madison	81,285	0
93.859		Biomedical Research and Research Training (from Salus Discovery LLC)	UW-Madison	63,492	0
93.859		Biomedical Research and Research Training (from Science Communication Lab Inc)	UW-Madison	16,865	0
93.859		Biomedical Research and Research Training (from University of California-Davis)	UW-Madison	23,426	0
93.859		Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	(61)	0
93.859		Biomedical Research and Research Training (from University of Georgia)	UW-Madison	66,304	0
93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	135,096	0
93.859		Biomedical Research and Research Training (from University of Michigan)	UW-Madison	202,862	0
93.859		Biomedical Research and Research Training (from University of South Florida)	UW-Madison	21,763	0
93.859		Biomedical Research and Research Training (from University of Tennessee-Memphis)	UW-Madison	22,540	0
93.859		Biomedical Research and Research Training (from University of Texas-Anderson Cancer Center)	UW-Madison	19,332	0
93.865		Child Health and Human Development Extramural Research (from Boston University)	UW-Madison	11,246	0
93.865		Child Health and Human Development Extramural Research (from Drexel University)	UW-Madison	17,563	0
93.865		Child Health and Human Development Extramural Research (from Marquette University)	UW-Madison	17,085	0
93.865		Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	143,410	0
93.865		Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	29,929	0
93.865		Child Health and Human Development Extramural Research (from Rutgers University)	UW-Madison	103,025	0
93.865		Child Health and Human Development Extramural Research (from The Mind Research Network)	UW-Madison	(7,521)	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	247,889	56,088
93.865		Child Health and Human Development Extramural Research (from University of Kansas)	UW-Madison	5,147	0
93.865		Child Health and Human Development Extramural Research (from University of Massachusetts-Amherst)	UW-Milwaukee	21,673	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	68,831	0
93.865		Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	230,194	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	104,274	0
93.865		Child Health and Human Development Extramural Research (from University of Southern California)	UW-Madison	11,677	0

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93.865		Child Health and Human Development Extramural Research (from Vanderbilt University)	UW-Madison	171,045	0
93.865		Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	25,589	0
93.865		Child Health and Human Development Extramural Research (from Washington University)	UW-Madison	60,088	0
93.866		Aging Research (from Columbia University)	UW-Madison	32,778	0
93.866		Aging Research (from Emory University)	UW-Madison	98,585	0
93.866		Aging Research (from Generation Connect)	UW-Madison	24,116	0
93.866		Aging Research (from Indiana University)	UW-Madison	61,585	0
93.866		Aging Research (from Johns Hopkins University)	UW-Madison	266,905	0
93.866		Aging Research (from Mayo Clinic)	UW-Madison	273,181	58,119
93.866		Aging Research (from Medical College of Wisconsin)	UW-Madison	25,101	0
93.866		Aging Research (from Metria Innovation Inc)	UW-Milwaukee	(78)	0
93.866		Aging Research (from Mount Sinai School of Medicine)	UW-Madison	331,671	0
93.866		Aging Research (from Northwestern University)	UW-Madison	114,586	0
93.866		Aging Research (from Oklahoma Medical Research Foundation)	UW-Madison	239,101	0
93.866		Aging Research (from Rutgers University)	UW-Milwaukee	9,090	0
93.866		Aging Research (from Syracuse University)	UW-Madison	17,280	0
93.866		Aging Research (from University of California-Irvine)	UW-Madison	56,913	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	129,289	0
93.866		Aging Research (from University of Iowa)	UW-Madison	(291)	0
93.866		Aging Research (from University of Minnesota)	UW-Madison	211,928	0
93.866		Aging Research (from University of New Mexico)	UW-Madison	4,110	0
93.866		Aging Research (from University of North Texas)	UW-Madison	5,893	0
93.866		Aging Research (from University of Pittsburgh)	UW-Madison	568,426	0
93.866		Aging Research (from University of Southern California)	UW-Madison	165,166	0
93.866		Aging Research (from University of Southern California)	UW-Milwaukee	101,124	0
93.866		Aging Research (from University of Washington)	UW-Madison	49,426	0
93.866		Aging Research (from Washington University)	UW-Madison	90,074	0
93.866		Aging Research (from Whiplash Technology Inc)	UW-Madison	84,422	0
93.866		Aging Research (from Yale University)	UW-Madison	93,030	0
93.867		Vision Research (from Amebagone Inc)	UW-Madison	100,172	0
93.867		Vision Research (from Baylor College of Medicine)	UW-Madison	215,147	0
93.867		Vision Research (from Children's Hospital of Philadelphia)	UW-Madison	356,999	0
93.867		Vision Research (from Illinois Institute of Technology)	UW-Madison	20,981	0
93.867		Vision Research (from Jaeb Center for Health Research)	UW-Madison	5,230	0
93.867		Vision Research (from Medical College of Wisconsin)	UW-Oshkosh	11,312	0
93.867		Vision Research (from New York University)	UW-Madison	9,168	0
93.867		Vision Research (from Northwestern University)	UW-Madison	189,360	12,023
93.867		Vision Research (from Ohio State University)	UW-Madison	1,322	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	104,471	0
93.867		Vision Research (from University of California-Riverside)	UW-Madison	119,387	0
93.867		Vision Research (from University of Rochester)	UW-Madison	6,795	0
93.867		Vision Research (from University of Virginia)	UW-Madison	13,082	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	13,011	0
93.884		Primary Care Training and Enhancement (from University of Illinois-Chicago)	UW-Madison	13,250	0
93.989		International Research and Research Training (from Addis Ababa University)	UW-Madison	368	0
93.989		International Research and Research Training (from Columbia University)	UW-Madison	17,279	0
93.994		Maternal and Child Health Services Block Grant to the States (from Children's Health Alliance of Wisconsin)	UW-Madison	38,412	0
93.N/A	R10933-10987-COV-2067	A Master Protocol Assessing the Safety, Tolerability, and Efficacy of Anti-Spike(S) SARS-COV-2 Monoclonal Antibodies for the Treatment of Ambulatory Patients with COVID 19 (from Regeneron Pharmaceuticals Inc)	UW-Madison	271,289	0
93.N/A	R10933-10987-COV-2066	A Master Protocol Assessing the Safety, Tolerability, and Efficacy of Anti-Spike(S) SARS-COV-2 Monoclonal Antibodies for the Treatment of Hospitalized Patients with COVID 19 (from Regeneron Pharmaceuticals Inc)	UW-Madison	109,315	0

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93.N/A	UTenn_Sub_2020	A Unified High Performance Web Service for Systems Genetics and Precision Medicine (from University of Tennessee)	UW-Madison	8,793	0
93.N/A	MSN186787	Advanced Vaccination & Immunity Management Strategies to Protect from Influenza Virus Infection (from University of Cambridge)	UW-Madison	111,219	0
93.N/A	AREDS2 012	Age Related Eye Disease Study (from Emmes Company)	UW-Madison	5	0
93.N/A	X20174	Biomedical Research Agreement (from Leidos Biomedical Research)	UW-Madison	12,358	0
93.N/A	BMTCTN1705	BMTCTN1705 Phase III Trial of Alpha 1 Antitrypsin (AAT) W/Corticosteroids vs Corticosteroids Alone for the TX of High Risk aGVHD Following Allogeneic Hematopoietic Stem Cell Transplant (from National Marrow Donor Program)	UW-Madison	11,238	0
93.N/A	3001389558	Breast Density Study (from MD Anderson Cancer Center)	UW-Madison	4,134	0
93.N/A	0258-A406-4609	Center for Research on Universal Influenza Virus Vaccines (from Mount Sinai School of Medicine)	UW-Madison	153,504	0
93.N/A	HHSN272201400008 C	Centers of Excellence for Influenza Research & Surveillance (from Mount Sinai School of Medicine)	UW-Madison	226,011	0
93.N/A	97979-Z0340206	Characterization of Novel Botulinum Toxins (from University of Maryland)	UW-Madison	38,863	0
93.N/A	BMTCTN 1703/1801	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	8,259	0
93.N/A	BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	7,256	0
93.N/A	AGMT 08-10-07	Clinical Trials (from American College of Radiology)	UW-Madison	1,094	0
93.N/A	AGMT 03-01-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	693	0
93.N/A	AGMT 11-17-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	14,187	0
93.N/A	AGMT 05-17-13	Clinical Trials (from Science Applications International Corp)	UW-Madison	206	0
93.N/A	0258-A406-4609	Collaborative Influenza Vaccine Innovation Centers (CIVICs) Component A: Vaccine Center (from Mount Sinai School of Medicine)	UW-Madison	365,007	0
93.N/A	R01HL129785	Development of Unimolecular Nanoparticle-Mediated Periadventitial Drug Delivery System for Sustained & Targeted Inhibition of Intimal Hyperplasia Following Open Vascular Reconstruction (from University of Virginia)	UW-Madison	200,055	0
93.N/A	AGMT 04-22-14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	(88)	0
93.N/A	TTI-8681	Environmental Resistant Coding (from Trelleborg)	UW-Madison	62,314	0
93.N/A	75F40119C10100	Estimation of Treatment Effect in Hematologic Oncology Trials (from Medical College of Wisconsin)	UW-Milwaukee	20,805	0
93.N/A	R01AG058131	Family-based Methods for Analysis of Sequence Data to Elucidate AD Etiology (from Columbia University)	UW-Milwaukee	74,710	0
93.N/A	OSP29546-01	Identification of Human T-cell Epitopes of Pathogenic Fungi (from University of Massachusetts)	UW-Madison	135,656	0
93.N/A	AGMT 06-27-19	Implementation of Automated Measures of Language Environments to Improve Educator Efficacy & Reduce Disparities in Disadvantaged Urban Youth (from Medical College of Wisconsin)	UW-Milwaukee	3,396	0
93.N/A	AGMT 09-22-16	Influenza Vaccine to Effectively Stop Cardio Thoracic Events and Decompensated Heart Fail (from Boston VA Research Institute)	UW-Madison	(77)	0
93.N/A	RADx *COVID-19-related*	Massively Parallel Centralized and Decentralized Ultrafast COVID-19 Infectiousness Testing (from Flambeau Diagnostics LLC)	UW-Madison	142,497	0
93.N/A	RADx *COVID-19-related*	Massively Parallel Centralized and Decentralized Ultrafast COVID-19 Infectiousness Testing (from Salus Discovery LLC)	UW-Madison	94,287	0
93.N/A	09012020	Merriman NIH-NEI Year 3 (from National Institute for Health Care Management)	UW-Oshkosh	57,702	0
93.N/A	BMTCTN1704	Model to Predict (from National Marrow Donor Program)	UW-Madison	9,276	0
93.N/A	1112021	NDSU Sub-Contract (from North Dakota State University)	UW-Eau Claire	7,100	0
93.N/A	MSN236979	NIAID Centers of Excellence for Influenza Research and Response (from Mount Sinai School of Medicine)	UW-Madison	58,506	0
93.N/A	HHSN272201400008 C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	2,109,229	0
93.N/A	MIL115773	One-Handed Lifting (from University of Michigan)	UW-Milwaukee	3,453	0
93.N/A	COTC028	P97 Inhibitor (from Leidos Biomedical Research)	UW-Madison	24,455	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.N/A	Exhibit A DO IT!	Pediatric Heart Network DO IT! (from New England Research Institutes)	UW-Madison	20,430	0
93.N/A	A032683	Pediatric Trials Network Down Syndrome Task Order Thought Leader (from Duke University)	UW-Madison	6,050	0
93.N/A	BMT CTN 1401	Phase II Multicenter Trial of Single Autologous Hematopoietic Cell Transplant (from National Marrow Donor Program)	UW-Madison	1,829	0
93.N/A	HHSN272201700035 I	Production & Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	272,725	0
93.N/A	Task C-02	Production and Distribution of Filarial Research Reagents (from Georgia State University)	UW-Oshkosh	1,770	0
93.N/A	Task C-02	Production and Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	1,872	0
93.N/A	406127-00	Prospective Assessment of Respiratory Diseases in a Community (from Marshfield Clinic)	UW-Madison	285,692	0
93.N/A	115780	Racial & Ethnic Differences (from Medical College of Wisconsin)	UW-Milwaukee	4,491	0
93.N/A	X20174	Research Agreement (from Leidos Biomedical Research)	UW-Madison	31,242	0
93.N/A	5-23264	Staged Vaccine Development (from Scripps Research Institute)	UW-Madison	81,766	0
93.N/A	STRATA2016	Stratagraft Skin Tissue as an Alternative to Autografts in Promoting Autologous Skin Tissue Regeneration (from Stratatech)	UW-Madison	15,268	0
Subtotal Research and Development Subgrants				36,554,764	386,457
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				356,960,359	46,995,305
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
Direct Research and Development Grants:					
94.013		Volunteers in Service to America	UW-Parkside	16,000	0
94.026		National Service and Civic Engagement Research Competition	UW-Madison	14,393	0
94.026		National Service and Civic Engagement Research Competition	UW-Whitewater	85,587	2,693
Total Federal Program 94.026				99,980	2,693
Subtotal Direct Research and Development Grants				115,980	2,693
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				115,980	2,693
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
Direct Research and Development Grants:					
96.007		Social Security Research and Demonstration	UW-La Crosse	47,165	0
96.007		Social Security Research and Demonstration	UW-Madison	2,158,722	726,522
Total Federal Program 96.007				2,205,887	726,522
Subtotal Direct Research and Development Grants				2,205,887	726,522
Research and Development Subgrants:					
96.007		Social Security Research and Demonstration (from Boston College)	UW-Madison	77,189	0
Subtotal Research and Development Subgrants				77,189	0
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				2,283,076	726,522
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Direct Research and Development Grants:					
97.047	46500-0000004827	BRIC: Building Resilient Infrastructure and Communities (from DMA)	UW-Madison	10,061	0
97.077		Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	UW-Madison	295,369	75,000
Subtotal Direct Research and Development Grants				305,430	75,000
Research and Development Subgrants:					
97.039		Hazard Mitigation Grant (from Dane County)	UW-Madison	2,800	0



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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
97.061		Centers for Homeland Security (from Texas A&M University)	UW-Madison	1,372	0
97.065	D13-J0031	Continuous Software Assurance through a National Marketplace (from Morgridge Institute for Research)	UW-Madison	136	0
Subtotal Research and Development Subgrants				4,308	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				309,738	75,000
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
Research and Development Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from National Academy of Sciences)	UW-Madison	26,962	0
Subtotal Research and Development Subgrants				26,962	0
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				26,962	0
<b>TOTAL RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</b>				<b>\$ 659,421,601</b>	<b>\$ 90,499,019</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	1,073,841	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	717,088	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	579,392	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	2,712,644	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	2,168,815	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	748,512	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	450,768	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	685,346	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	400,283	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	1,250,697	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	674,004	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	249,472	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	784,704	0
Total Federal Program 84.007				12,495,566	0
84.033		Federal Work-Study Program	UW-Eau Claire	736,713	0
84.033		Federal Work-Study Program	UW-Green Bay	175,790	0
84.033		Federal Work-Study Program	UW-La Crosse	229,180	0
84.033		Federal Work-Study Program	UW-Madison	2,533,698	0
84.033		Federal Work-Study Program	UW-Milwaukee	618,094	0
84.033		Federal Work-Study Program	UW-Oshkosh	457,228	0
84.033		Federal Work-Study Program	UW-Parkside	78,782	0
84.033		Federal Work-Study Program	UW-Platteville	287,714	0
84.033		Federal Work-Study Program	UW-River Falls	317,921	0
84.033		Federal Work-Study Program	UW-Stevens Point	762,010	0
84.033		Federal Work-Study Program	UW-Stout	510,688	0
84.033		Federal Work-Study Program	UW-Superior	168,252	0
84.033		Federal Work-Study Program	UW-Whitewater	336,817	0
Total Federal Program 84.033				7,212,887	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Eau Claire	10,067,042	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Green Bay	3,171,304	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-La Crosse	3,712,922	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Madison	41,542,304	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Milwaukee	12,616,243	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Oshkosh	3,783,770	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Parkside	1,317,320	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Platteville	5,018,762	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-River Falls	4,036,544	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Stevens Point	11,033,315	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Stout	8,248,279	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Superior	849,552	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Whitewater	6,097,786	0
Total Federal Program 84.038 (Note 13)				111,495,143	0
84.063		Federal Pell Grant Program	UW-Eau Claire	9,434,061	0
84.063		Federal Pell Grant Program	UW-Green Bay	9,845,826	0
84.063		Federal Pell Grant Program	UW-La Crosse	6,865,219	0
84.063		Federal Pell Grant Program	UW-Madison	23,497,044	0
84.063		Federal Pell Grant Program	UW-Milwaukee	29,100,972	0
84.063		Federal Pell Grant Program	UW-Oshkosh	10,417,477	0
84.063		Federal Pell Grant Program	UW-Parkside	6,344,130	0
84.063		Federal Pell Grant Program	UW-Platteville	6,650,030	0
84.063		Federal Pell Grant Program	UW-River Falls	5,621,035	0
84.063		Federal Pell Grant Program	UW-Stevens Point	10,621,134	0
84.063		Federal Pell Grant Program	UW-Stout	7,198,528	0
84.063		Federal Pell Grant Program	UW-Superior	3,296,677	0
84.063		Federal Pell Grant Program	UW-Whitewater	12,069,066	0
Total Federal Program 84.063				140,961,199	0
84.268		Federal Direct Student Loans	UW-Eau Claire	32,471,060	0
84.268		Federal Direct Student Loans	UW-Green Bay	22,995,209	0
84.268		Federal Direct Student Loans	UW-La Crosse	37,894,112	0
84.268		Federal Direct Student Loans	UW-Madison	155,138,241	0
84.268		Federal Direct Student Loans	UW-Milwaukee	97,076,086	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Oshkosh	36,500,713	0
84.268		Federal Direct Student Loans	UW-Parkside	15,564,779	0
84.268		Federal Direct Student Loans	UW-Platteville	23,227,091	0
84.268		Federal Direct Student Loans	UW-River Falls	20,152,881	0
84.268		Federal Direct Student Loans	UW-Stevens Point	28,085,905	0
84.268		Federal Direct Student Loans	UW-Stout	27,754,102	0
84.268		Federal Direct Student Loans	UW-Superior	10,335,908	0
84.268		Federal Direct Student Loans	UW-Whitewater	45,839,094	0
Total Federal Program 84.268 (Note 14)				<u>553,035,181</u>	<u>0</u>
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	4,715	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	45,785	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	63,557	0
Total Federal Program 84.379				<u>114,057</u>	<u>0</u>
84.N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	214,035	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	41,104	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	133,972	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	35,846	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	94,838	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	130,505	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	94,974	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Stout	123,304	0
84.N/A	84.SFA	Administrative Cost Allowance	UW-Superior	28,941	0
Total Administrative Cost Allowance (Note 15)				<u>897,519</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>826,211,552</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	270,094	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,942,282	0
Total Federal Program 93.264 (Note 13)				<u>2,212,376</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 13)	UW-Madison	5,756,304	0
93.364		Nursing Student Loans	UW-Madison	1,324,979	0
93.364		Nursing Student Loans	UW-Milwaukee	2,789,571	0
93.364		Nursing Student Loans	UW-Oshkosh	4,215,409	0
Total Federal Program 93.364 (Note 13)				<u>8,329,959</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>16,298,639</u>	<u>0</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<u>842,510,191</u>	<u>0</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 20,750,339,878</u>	<u>\$ 2,052,312,360</u>



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# Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards

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## 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 funded by the federal government for the fiscal year ended June 30, 2021. For purposes of the schedule, federal programs have been classified as follows: 1) Individual 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 by the Assistance Listing number when available in the grant agreements or determinable based on a grant's source and purpose. For grants that did not clearly state an Assistance Listing number, the schedule includes the grant, or a total for several grants, with an Assistance Listing number that ends in "N/A" for not available. An "other identifying number," when available, is required to be shown if the Assistance Listing number is not available. In order to separately identify expenditures associated with the response to the Novel Coronavirus (COVID-19), the designation of "COVID-19" has been added as a prefix to the applicable grant program names for grants that were fully or partially funded by COVID-19 legislation. For grants that had both COVID-19 and non-COVID-19 related expenditures, the COVID-19 and non-COVID-19 related expenditures are presented on separate lines in the schedule.

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 accounting and inventory records of Wisconsin state agencies, including the University of Wisconsin (UW) System, 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 for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes. Expenditures and amounts provided to subrecipients in the schedule are presented in accordance with the budgetary basis of accounting as described in this paragraph, except for amounts related to Unemployment Insurance (UI) (Assistance Listing number 17.225), which are reported on the accrual basis of accounting (Note 7), and the Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing number 10.551), which are reported based on settlement and issuance data (Note 20).

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the federal government or other subgrantor organizations.

*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies. Amounts provided to subrecipients on the schedule reflect subgrants made by a state agency to another entity outside of the State's reporting entity.

To eliminate double counting of subgrants between state agencies, the schedule includes expenditures reported by the state agency that received and ultimately expended the subgranted funds, but does not include these expenditures in the reported totals of the subgranting state agency. For subgrants between state agencies, the subgranting state agency is cited within parentheses after the program name.

**C. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2020-21 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Child Abuse and Neglect Prevention Board (CANPB)
- 3. Department of Administration (DOA)**
- 4. Department of Agriculture, Trade and Consumer Protection (DATCP)**
- 5. Department of Children and Families (DCF)**
- 6. Department of Corrections (DOC)**
7. Department of Financial Institutions (DFI)
- 8. Department of Health Services (DHS)**
- 9. Department of Justice (DOJ)**
10. Department of Military Affairs (DMA)
- 11. Department of Natural Resources (DNR)**
- 12. Department of Public Instruction (DPI)**
- 13. Department of Revenue (DOR)**
14. Department of Safety and Professional Services (DSPS)
- 15. Department of Tourism (Tourism)**
16. Department of Transportation (DOT)
- 17. Department of Veterans Affairs (DVA)**
- 18. Department of Workforce Development (DWD)**
19. Educational Communications Board (ECB)
20. Elections Commission (Elections)
21. Employee Trust Funds (ETF)
22. Labor and Industry Review Commission (LIRC)
- 23. Office of the Commissioner of Insurance (OCI)**
24. Office of the Governor (GOV)
25. Public Defender Board (PDB)
26. Public Service Commission (PSC)
27. Secretary of State (SOS)
28. State Fair Park (SFP)

**29. University of Wisconsin System**

- 30. Wisconsin Court System (Courts)
- 31. Wisconsin Historical Society (WHS)
- 32. Wisconsin Technical College System (WTCS)

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW System 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.

Federal awards administered by the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this audit. These entities had single audits performed by other auditors, as necessary.

**2. USE OF DE MINIMIS COST RATE**

The following state agencies elected to use the 10 percent de minimis cost rate for indirect costs during FY 2020-21:

- DVA; and
- Elections.

No other state agencies elected to use the 10 percent de minimis cost rate permitted under 2 CFR s. 200.414 of the Uniform Guidance.

**3. FEDERAL SANCTIONS AND DISALLOWANCES**

There are actual or potential federal sanctions and disallowances for the Medical Assistance (MA) Program (Assistance Listing number 93.778) and the Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG) (Assistance Listing number 14.228) program.

**A. Reporting and Refunding the Federal Share of Medicaid-Related Settlements and a Judgment**

On August 14, 2018, DHS received a draft report from the U.S. Department of Health and Human Services (DHHS) Office of Inspector General (OIG) recommending a disallowance related to the Medicaid Program. The OIG review covered the period from October 2008 through September 2016. The OIG concluded that DHS did not report and refund the full federal share of Medicaid-related settlements in the amount of \$27.6 million. DHS partially disagreed with the report. The Centers for Medicare & Medicaid Services (CMS) reviewed the report and determined that OIG underreported the settlement and requested that DHS refund



\$31.0 million to the federal government. DHS submitted a formal objection letter to CMS in February 2021.

**B. Disallowances for Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii**

The U.S. Department of Housing and Urban Development (HUD) provided funding to the State through the CDBG Cluster. In FY 2015-16, HUD issued a finding of noncompliance related to the State's closeout system and directed the State to undertake a review of old, open activities. DOA took corrective action to close out activities as possible, reporting the status of its efforts to HUD on a periodic basis. In late FY 2017-18, HUD performed an on-site review of those activities and, in FY 2018-19, advised that it would require DOA to reimburse the State's local account with nonfederal funds in the amount of \$7.3 million, and to continue to collect \$2.2 million that is being repaid by the units of local government. In February 2020, the State requested HUD approve a \$7.3 million voluntary grant reduction over a two-year period to satisfy the reimbursement requirement from HUD. In January 2021, HUD notified the State of a grant reduction of \$3.7 million, which was applied to each of the federal fiscal year 2021 and 2022 grants and satisfied the reimbursement requirement.

**C. Provider Overpayments—MA Program**

The State of Wisconsin FY 2017-18 single audit report cited DHS for failure to comply with federal regulations and return to the federal government its share of MA Program provider overpayment amounts DHS had identified and communicated to providers. The CMS letter, dated September 17, 2019, requested DHS return these funds. DHS did not agree with the finding that addresses repayment of federal funds for overpayments identified by the MA Program, as it relates to the overpayment's date of discovery when not resulting from fraud. In addition, the circuit court issued an injunction in September 2016, which was reaffirmed in March 2017, prohibiting DHS from recovering payments for noncompliance with MA Program requirements other than those set forth in statute. In July 2020, the Wisconsin Supreme Court issued a decision that restricts the ability to identify and recoup overpayments. DHS is continuing to evaluate its ability to pursue the payments.

**4. FOOD COMMODITIES**

Food commodities distributed during the fiscal year are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. The value of food commodities distributed during the fiscal year and the amount of food commodities on hand as of June 30, 2021, are shown in the following table for each program distributing food commodities.

### Food Commodity Assistance

Assistance Listing Number	Federal Program	Distributed	Inventory Balance June 30, 2021
10.555	National School Lunch Program	\$15,704,480	\$ 502
10.559	Summer Food Service Program for Children	159,304	0
10.565	Commodity Supplemental Food Program	3,357,371	1,190,618
10.569	Emergency Food Assistance Program	28,504,935	2,648,785
<b>Total</b>		<b>\$47,726,090</b>	<b>\$3,839,905</b>

#### 5. WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN REBATES

During FY 2020-21, DHS received \$21,919,129 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (Assistance Listing number 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR s. 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 36,665 more people than could have been served during FY 2020-21 in the absence of the rebate contracts.

#### 6. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

CDBG provides funds to local units of government to complete infrastructure and facility projects or to grant or loan funds to businesses to assist with job creation and retention, or to homeowners or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$5,860,091 that was supported by funds returned to the State.

#### 7. UNEMPLOYMENT INSURANCE

UI is a joint federal-state program financed by federal taxes under the Federal Unemployment Tax Act and by state payroll taxes under the State Unemployment Tax Act. The underlying framework of the UI system is contained in the Social Security Act (SSA). Title III of the SSA authorizes grants to states for the administration of state UI laws; Title IX authorizes the various components of the federal Unemployment Trust Fund. All reserves must be held

by the federal Unemployment Trust Fund and cannot be commingled with other state funds. With limited exceptions, reserves may be used only to pay unemployment benefits. For this reason, the Wisconsin Unemployment Reserve Fund is accounted for outside of the State's central accounting system, and expenditures for UI are reported on the accrual basis of accounting, which recognizes expenditures in the period incurred, regardless of when the payment is made.

FY 2020-21 expenditures in the Schedule of Expenditures of Federal Awards for UI include \$1,022,363,363 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$4,547,834 in federally funded benefits; \$2,224,723,925 in COVID-19 federally funded benefits; \$124,240 in ARRA federally funded costs; and \$82,949,175 in federally funded administrative costs.

## **8. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (Assistance Listing number 20.205) include \$30,899 in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

## **9. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY**

DOA is responsible for administration of the Donation of Federal Surplus Personal Property program (Assistance Listing number 39.003). DOA receives and distributes the federal surplus property. Reported federal expenditures of \$31,319 in the Schedule of Expenditures of Federal Awards for this program represent the fair market value of property distributed by DOA during FY 2020-21. During FY 2020-21, property with a fair market value of \$31,319 was received by DOA and, as of June 30, 2021, property with a fair market value of \$0 was on hand. The fair market value of the property is calculated at 23.34 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

## **10. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**

The Environmental Improvement Fund (EIF) is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the EIF is the Clean Water Fund Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (Assistance Listing number 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 (Assistance Listing number 66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in

accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in audited financial statements and other documents. New federally funded loans provided under these programs are included as expenditures in the Schedule of Expenditures of Federal Awards. The following table shows the balance of loans outstanding as of June 30, 2021.

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### Clean Water and Safe Drinking Water Revolving Loan Funds

Assistance Listing Number	Federal Program	Outstanding Balance <sup>1</sup> June 30, 2021
66.458	Capitalization Grants for Clean Water State Revolving Funds	\$1,655,027,830
66.468	Capitalization Grants for Drinking Water State Revolving Funds	385,807,047

<sup>1</sup> The outstanding balance amounts shown are comprised of both federal and state funding.

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## 11. IMMUNIZATION COOPERATIVE AGREEMENTS

The value of vaccines distributed on behalf of the Wisconsin Immunization Program during FY 2020-21 was \$51,884,543. This amount is included as expenditures in the Immunization Cooperative Agreements (Assistance Listing number 93.268) program in the Schedule of Expenditures of Federal Awards.

## 12. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts. These amounts may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

## 13. FEDERAL STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY OF WISCONSIN SYSTEM

The federal student loan programs listed below are administered by UW System, and balances and transactions related to these programs are included in the UW System Fund financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the expenditures presented in

the Schedule of Expenditures of Federal Awards. The following table shows the balance of loans outstanding as of June 30, 2021.

**Federal Student Loan Programs**

Assistance Listing Number	Federal Program	Outstanding Balance June 30, 2021
84.038	Federal Perkins Loan Program—Federal Capital Contributions	\$ 89,047,860
93.264	Nurse Faculty Loan Program (NFLP)	2,160,240
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	5,128,182
93.364	Nursing Student Loans	6,605,230
<b>Total</b>		<b>\$102,941,512</b>

**14. OTHER STUDENT LOAN PROGRAMS**

UW System participates in Federal Direct Student Loans (Assistance Listing number 84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Loan funds are provided by the U.S. Department of Education, and UW institutions are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2020-21 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. Therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

**15. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE**

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (Assistance Listing number 84.007), the Federal Work-Study Program (Assistance Listing number 84.033), the Federal Perkins Loan Program—Federal Capital Contributions (Assistance Listing number 84.038), and the Federal Pell Grant Program (Assistance Listing number 84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**16. 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, including 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.

**17. DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE)  
(UNAUDITED)**

During the emergency period of the COVID-19 pandemic, federal agencies donated PPE purchased with federal assistance funds to the State. In certain cases, donated PPE was provided without compliance or reporting requirements or assisting listing number information. The estimated fair value of PPE provided to the State during FY 2020-21 is \$1.9 million. In accordance with the 2021 Compliance Supplement released in August 2021, this note and the related estimated fair market value of PPE provided to the State during FY 2020-21 has not been audited because donated PPE has no bearing on the single audit.

**18. PANDEMIC RESPONSE DISASTER ALTERNATIVE CARE  
FACILITY**

In April 2020, the State requested Direct Federal Assistance from the Federal Emergency Management Agency (FEMA) to design, build, and upgrade the Pandemic Response and Recovery Critical Public Facilities Disaster Alternative Care Facility (ACF) for acute patient care. As directed by the State and FEMA and in coordination with the U.S. Department of Health and Human Services, the U.S. Army Corp of Engineers provided facility assessments, planning, engineering, design, contracting, and construction support to address medical facility shortages arising from the COVID-19 pandemic in Wisconsin. FEMA originally estimated the cost to complete the ACF at \$25 million. Although this work was completed in FY 2019-20, and the ACF was decommissioned in FY 2020-21, the State has not been provided with a detailed listing of the costs. Therefore, these costs have not been shown within the Schedule of Expenditures of Federal Awards. The costs will be fully funded by FEMA.

**19. FEMA COST SWAP**

In February 2021, a presidential memorandum was issued extending certain federal support to increase the reimbursement and other assistance provided by FEMA to states in order to combat the COVID-19 pandemic. This memorandum allowed FEMA to pay 100 percent of the costs of activities that have previously been determined to be eligible, from the beginning of the pandemic in January 2020. The State of Wisconsin previously covered \$3.3 million of these costs using funding available through the Coronavirus Relief Fund

(Assistance Listing number 21.019). During FY 2021, these costs were transferred from the Coronavirus Relief Fund in anticipation of receiving reimbursement from FEMA.

## **20. SNAP EBT BENEFITS REPORTING**

The total amount of Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing number 10.551) benefits reported on the Schedule of Expenditures of Federal Awards is calculated from electronic benefits transfer (EBT) settlement data available to DHS. However, the amount reported for the COVID-19 portion of SNAP is based on EBT issuance data. Issuance data was used to approximate the relevant COVID-19 expenditures in the Schedule of Expenditures of Federal Awards due to the unavailability of SNAP EBT settlement data specific to the COVID-19 amounts.

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## **Corrective Action Plans**

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**STATE OF WISCONSIN**  
**DEPARTMENT OF ADMINISTRATION**

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

**Corrective Action Plan**

**Finding 2021-001:** Department of Administration Information Technology Oversight and Monitoring Responsibilities

**Planned Corrective Action:**

<b>LAB Recommendation</b>	<b>DOA Planned Corrective Action</b>	<b>Anticipated Completion Date</b>
1. Complete collection of information to develop the dashboard and analyze executive branch agency adherence to the State of Wisconsin IT Security Policy Handbook and related standards by December 30, 2021.	The Division of Enterprise Technology (DET) completed collecting information from executive branch agencies via the Agency IT Policies, Standards and Procedures (PSP) dashboard template.  DET will complete analysis of individual executive branch agency PSP responses to assess adherence to the State of Wisconsin IT Security Policy Handbook and related standards.	September 15, 2021  December 30, 2021
2. Respond to the analyses by working with executive branch agencies that are not adhering to the State of Wisconsin IT Security Policy Handbook and related standards to bring them into compliance by September 30, 2022.	DET will work with executive branch agencies that are not in compliance with the State of Wisconsin IT Security Handbook and related standards. and use the established PSP procedures to ensure compliance.	September 30, 2022
3. Review and update the monitoring program, including establishing specific ongoing monitoring processes that DOA will perform to be assured that executive branch agencies continue to adhere to the State of Wisconsin IT Security Policy Handbook and related standards by December 30, 2022.	DET has created and published the PSP Dashboard and Operational Procedures which establishes specific ongoing monitoring processes that DOA will perform to assure that executive branch agencies continue to adhere to the State of Wisconsin IT Security Policy and related standards. This process will be reviewed and updated annually.	Completed – October 12, 2021
4. Work with executive branch agencies by January 31, 2022, to develop the timeline for purchase, implementation, and configuration of the vulnerability management tool,	DET will work with executive branch agencies to gather their plans for vulnerability management implementation.	January 31, 2022
5. Establish detailed plans by June 30, 2022, for how DOA will perform ongoing vulnerability assessments with the new vulnerability management tool, respond to those assessments, and make changes to further strengthen the State's IT environment.	After completion of vulnerability management implementation, DET will work with the executive branch agencies to update the risk assessment plan, to assure that agencies are adhering to the Risk Assessment Policy and related standard.	June 30, 2022

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
6. Review and continue to update its risk management program including considering the risks related to approved policy exceptions and remediating known vulnerabilities.	DET will review and update its risk management program and associated risk assessment plan to include consideration of risks related to approved policy exceptions and remediating known vulnerabilities.	June 30, 2022
7. The Wisconsin Department of Administration report to the Joint Legislative Audit Committee by April 1, 2022, on the status of its efforts to implement these recommendations.	The DOA will report the status of its efforts to implement the LAB recommendations for Finding 2021-001, per the DOA Corrective Plan to the Joint Legislative Audit Committee.	April 1, 2022

Person responsible for corrective action:  
 Alan Greenberg, CISO  
 Division of Enterprise Technology  
 Alan.Greenberg@wisconsin.gov

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## University of Wisconsin (UW) System – Corrective Action Plan

### Finding 2021-002: Information Security Controls at the University of Wisconsin System

#### Planned Corrective Action:

In July 2021, UW System Administration (UWSA) began analyzing UW institution compliance with systemwide information security policies and directives issued through a February 2021 Information Security Actions Memo by President Thompson and Regent President Petersen. Compliance status is determined through bi-monthly surveys filled out by each institution. Summary policy compliance reports are generated by UWSA and shared with each institution. Further, compliance reports identifying trends and patterns in policy compliance are generated, analyzed, and shared with UWSA leadership where appropriate.

UWSA's Office of Information Security (OIS) will continue to engage with UW institutions on an ongoing basis to advance systemwide compliance with policy as well as UW System's overall security posture. UWSA will continue to identify commonalities of noncompliance across institutions and determine if enterprise efforts or additional investment may be needed to assist institutions in achieving compliance.

In November 2021, OIS resumed on-site campus visits, engaging with campus IT leadership to understand barriers to information security policy compliance and areas that UWSA may assist. The intent is that all campuses will be visited at least annually. Summary reports from these visits will be generated and analyzed by OIS and shared accordingly.

**Anticipated Completion Date:** Completed

Person responsible for corrective action:  
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University of Wisconsin System Administration  
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Department of Workforce Development  
 Secretary's Office  
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 P.O. Box 7946  
 Madison, WI 53707  
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Tony Evers, Governor  
 Amy Pechacek, Secretary-designee

## Corrective Action Plan – Department of Workforce Development

### Finding 2021-003: Monitoring and Use of Predictive Analytics for the Unemployment Insurance Program

- 1. RECOMMENDATION: SEEK WRITTEN ASSURANCE FROM THE U.S. DEPARTMENT OF LABOR THAT THE PREDICTIVE ANALYTICS PROGRAM IS MEETING FEDERAL REQUIREMENTS FOR DWD TO REVIEW THE FACTS AND CIRCUMSTANCES WHEN MAKING DECISIONS THAT AFFECT WHETHER OR NOT AN INDIVIDUAL IS ELIGIBLE TO RECEIVE BENEFITS.**

#### Planned Corrective Action:

The Department of Workforce Development (DWD) agrees with the recommendation and, in fact, has already sought such written reassurance from the U.S. Department of Labor (US DOL). However, it is important to note that no formal process exists for a state unemployment agency to request a written assurance that a particular aspect of its program meets federal conformity requirements. The unemployment compensation program is a federal-state partnership based on federal law but administered by the states. The state's unemployment program laws must meet federal conformity requirements, but US DOL does not normally review and approve a state's policy decisions in operating its program. While, from time to time, DWD's Unemployment Insurance (UI) Division has sought informal guidance from US DOL about implementing its program, it is not required to seek such pre-approval.

DWD is committed to ensuring the accuracy and integrity of automated data processing functions in the processing of UI claims. As indicated in the Legislative Audit Bureau's interim audit memo regarding Finding 2021-003, in March 2020, the public health emergency resulted in a significant and rapid increase in unemployment insurance claims being filed with DWD's UI Division.

During the public health emergency, DWD's highest priority and focus has been to address the unprecedented rate of unemployment in Wisconsin. Never has the state experienced such an incredible surge in claims so quickly. During previous economic downturns, claims slowly increased over time. For instance, during the Great Recession, Wisconsin's highest weekly regular UI claim total (approximately 195,000 claims) occurred in January 2010, three years after the recession began. It was within just six weeks of the COVID-19 public health emergency that DWD saw a peak of approximately 321,000 weekly claims. A total of 14,089,763 weekly claims were filed between March 15, 2020 and November 27, 2021. Whereas, in 2018, a total of 1,644,316 weekly claims were filed, and 1,598,105 weekly claims were filed in 2019.

DWD onboarded hundreds of contracted resources, reassigned state staff from within and outside of the agency, and hired and trained project and limited-term staff to enable the online filing and processing of the unprecedented number of UI claims. DWD also incorporated and programmed many law changes resulting from various federally enacted programs under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and its amendments, including Pandemic Emergency Unemployment Compensation (PEUC) and Pandemic Unemployment Assistance (PUA) programs, as well as changes to state laws, including changes to employer charging and waiver and, subsequently, the suspension of work search rules. In addition, DWD developed enhancements to the UI Claims

Portal to provide critical information to claimants. With this tremendous workload and the backlog of UI claims, DWD looked for innovative and sound IT solutions to assist in accurately providing much needed UI benefits to eligible claimants as quickly as possible.

Despite these efforts, without intervention, claims processing would have been further substantially delayed while holds were resolved manually and eligible individuals would have continued to experience a significant wait for determinations and benefits payments. As DWD's June 15, 2021 response to previous LAB findings documented, longstanding complexities in Wisconsin's UI laws and DWD's antiquated IT infrastructure, which had not been updated after the Great Recession, contributed to delays in claims processing. As noted in the LAB's interim audit memo regarding Finding 2021-003 on November 28, 2020, DWD reported unresolved claims for 65,348 individuals with 98,915 holds requiring review. So, in the fall of 2020, DWD looked into contracting with a vanguard technology company to use predictive analytics to handle the deluge of claims resulting from the economic disruption caused by the COVID-19 pandemic. Because this innovative approach was novel for the UI program, DWD apprised the US DOL of DWD's use of predictive analytics to combat the backlog in conversations with DOL leadership.

As part of the solution to address the backlog in UI claims processing, DWD engaged for services with industry leader Google Cloud Professional Services (Google) and Google's sub-contractor SpringML via a contract with public sector IT service reseller Carahsoft Technology Corp. The contract entailed collaborative efforts to develop comprehensive predictive analytics models as well as confidence scores associated with various holds and issues on pending UI claims. The period of performance for this project was October 26, 2020 to December 15, 2020.

At the outset of using the predictive analytics models, during December 2020, DWD passed the holds data to Google and SpringML and, at DWD's request, SpringML ran the models and provided DWD with the output, including confidence scores. At the end of December 2020, however, that process was taken over by entirely DWD staff. Thus, since January 2021, the entire process of passing data to the Google and SpringML, running the models, and passing the output back to the DWD environment has been performed (solely) by DWD staff. DWD staff used the results of these analyses to determine whether holds could accurately be removed.

DWD did not outsource its inherently governmental functions. The models were developed by Google and SpringML using past performance data on claims determinations made by merit-based staff. In addition, DWD staff, solely, made the discretionary decisions to release holds based on the models' output. After Google and SpringML completed the models' development in December 2020, they were not involved in running the models. At all times, discretionary decisions were made by DWD merit-based staff using the models to improve customer service and increase operational efficiency; thus, DWD has retained its inherently governmental functions.

Nonetheless, because of the interest that US DOL expressed in DWD's ability to address the UI claims backlog, DWD has kept DOL leadership apprised of how DWD's staff was able to use data analytics to make discretionary determinations to resolve claim holds and quickly process claims. In spring 2021, DWD leadership reached out to US DOL leadership to discuss the Google analytics models that DWD staff were using to resolve holds, and US DOL leadership was supportive of the project.

DWD leadership followed up with US DOL leadership earlier this year and explained DWD's use of Google's predictive artificially intelligent (AI) technology to develop confidence scores on the eligibility probability of the claims in the backlog, allowing DWD staff to work through the pending claims more strategically. During that conversation, DWD leadership asked if DOL would provide written support for DWD's use of predictive analytics in this manner. While impressed with the project, US DOL responded to the request during a subsequent call that US DOL declined to provide a written

assurance regarding Wisconsin's use of analytics because that was outside of the role of DOL. Rather, DOL would issue guidance in the form of an Unemployment Insurance Program Letter (UIPL) that would be applicable to all states.

In conclusion, DWD agrees with the recommendation and has already taken LAB's recommended action. DWD will review and comply with the guidance provided in any forthcoming UIPL that DOL referenced.

**Anticipated Completion Date:**

Completed. Review and implementation of any additional guidance or requirements is dependent on the date the US DOL issues any forthcoming UIPL.

**Persons responsible for corrective action:**

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Name, Title: Pam McGillivray, Deputy Secretary  
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**2. RECOMMENDATION: IMPLEMENT AND DOCUMENT ADEQUATE PROCEDURES TO MONITOR THE ONGOING ACCURACY OF THE PREDICTIVE ANALYTICS MODEL IN ASSESSING WHETHER A HOLD COULD BE APPROPRIATELY REMOVED.**

**Planned Corrective Action:**

DWD agrees with the recommendation to issue a written procedure stating the procedures it has implemented to monitor the ongoing accuracy of the predictive analytics models and to assess whether a hold can properly be removed using the predictive analytics models. However, DWD states that it has always ensured the accuracy of the predictive analytics models and has a process in place to monitor the accuracy of the use of the models. The predictive analytics models currently in use are accurate and use appropriate confidence scores and error rate thresholds. DWD has adequately monitored the models' outcomes and developed procedures to determine accuracy during the development of the predictive analytics models.

Consistent with methodology used to establish tools, the models continue to provide accurate prediction of whether a hold can be appropriately removed absent any law or policy changes that would change the outcomes of eligibility. Updates will be implemented based on program and policy changes that would alter the eligibility of claimants. (While there were significant law changes to federal and state laws during this time, they did not affect the accuracy of the models.) DWD will continue to comply with all federal reporting requirements related to proper payments and assessment procedures.

In Finding 2021-003, regarding the *Condition* section of the interim audit memo, LAB writes, "Further, DWD did not adequately monitor the ongoing accuracy of the predictive analytics model, such as by reviewing and testing a sample of removed holds for accuracy." DWD disagrees with this finding as DWD did provide documentation to LAB demonstrating the agency's monitoring activities. Specifically, DWD—working with Google and SpringML—iteratively developed the predictive models based on 2,945,120 hold resolutions pertaining to 717,404 distinct UI claimants that occurred between January 1, 2019 and November 1, 2020. The accuracy of each model's prediction was compared to the actual,

manually determined resolution of that hold, and this information was used to calculate an error rate by hold type.<sup>1</sup>

While DWD may not be monitoring the accuracy of the model in the way LAB describes, DWD believes that the agency's monitoring of the accuracy of the model (and minimizing the impact of any inaccuracy) is appropriate. Further, DWD has not performed manual sampling of holds, as LAB describes, for several reasons. First, since there has been no significant change to the environment in which the model operates there is little reason to believe the accuracy of the predictions have changed since they were first tested with large samples of data in November 2020. Second, manually sampling a small number of more recent holds would not be likely to be more accurate than the tests already performed with much larger samples of data. Third, performing such a sample would require DWD to *not* resolve holds that would otherwise be resolved based on the model and instead manually resolve them; this could create delays for UI claimants and additional work for UI adjudication staff with little added value.

DWD is monitoring the expected error rate of the holds removed based on the original calculations. DWD's current monitoring of the accuracy of the predictive analytics model consists of: (a) monitoring the environment in which the model operates to identify when any such change might affect accuracy and necessitate re-training or re-validation, at which point such a thing would occur; (b) ensuring the accuracy and integrity of the process used to select holds for removal; and (c) working over time to reduce both the number of holds resolved in this way and their potential error rate by choosing to resolve fewer holds with more accurate predictions.

DWD acknowledges the need to ensure accuracy of its predictive models but clarifies that its models, which are based on the data from January 2019 through November 2020 and have been in use since DWD began using predictive analytics in December 2020, were and continue to be accurate. Model retraining is generally performed when there are significant changes to the environment in which the model functions. Specifically, in the case of a UI holds prediction model, model retraining may be required when there are law or policy changes that alter eligibility or significant system modifications. While law changes have occurred, those changes did not affect eligibility for the type of holds that were analyzed using the models. As LAB noted, DWD did not use the models for PUA claims, which included new eligibility criteria; whereas, it did use the models for the other federal CARES Act programs' claims that were an extension of existing state law eligibility. Further, while there were state law changes to the work search requirements—specifically, whether it was waived or not—DWD was able to use or not use the model depending on the status of the work search requirements waiver.

In fact, retraining the models or recalculating the error rates using more recent holds resolution data would likely result in a less accurate model, since such data would include those holds that were removed based on model predictions. That is, the model would be based on the model's results and would introduce uncertainty to the machine learning process. DWD is committed to ensuring that the automated processes are accurate. Until there is a change to law or policy that alters eligibility or significant system modifications that may require DWD to retrain models and recalculate error rates, it will continue to use the current and accurate models. DWD agrees with the recommendation document to monitoring procedures, and if there are changes to law or policy, any updates to the model and process will be documented.

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<sup>1</sup> The models generate a confidence score between 0 and 1 to determine the level of confidence the models have in the accuracy of each hold prediction. DWD worked with Google and SpringML to set a minimum confidence score above which analysis showed there was a strong likelihood the prediction was accurate, and only considered resolving holds with confidence scores above these thresholds: 0.7 for the "Allows" model, 0.8 for the "Washouts" model. As a further measure of accuracy, DWD used the models to develop predictions for the 27,600 outstanding holds as of November 7, 2020 that were resolved by November 20, 2020.



Concerning the *Effect* section of the interim audit memo, Finding 2021-003 provides the range experienced in the error rates between December 2020 to June 2021. For context, the error rates drastically decreased by January 2021. DWD balanced the need to reduce the exceptionally large backlog that existed in late 2020 against the need to limit the potential for error in the holds resolution process. As LAB has noted, DWD accepted error rates that were potentially above 20 percent for several weeks in December 2020; however, DWD accepted far lower error rates once the backlog had been reduced to a more manageable level by the end of December. Accepted error rates in January and February 2021 varied between 9.5 percent and 13.4 percent, and have not exceeded 10 percent after February 2021. Since mid-September 2021, the accepted (and significantly decreased) error rate has fluctuated between 2.2 percent and 4.1 percent. While DWD does not have a measurement of "accepted error rates" under the traditional, manual processing of holds on claims by which to compare the current predictive analytics error rate, it should be noted that one measure of error prior to model use could be the rate in which claims determinations were overturned through the appeals process. For example, in 2019, of the 13,466 claimant appeals filed, 4,693 determinations were reversed by an Administrative Law Judge (ALJ), for a rate of 35 percent of appeals filed. Also, in 2019, of the 2,474 employer appeals filed, ALJ decisions reversed 647 of the determinations at a rate of 26 percent.

In addition, the *Effect* section of the interim audit memo seems to directly correlate "departmental error" under Wis. Stats. [s. 108.02\(10e\)](#) and errors (improper payments) reported to US DOL for the Benefit Accuracy Measurement (BAM) survey. As experienced by other states, Wisconsin's UI program recorded an overall increase in the number of errors with the dramatic influx of UI claims since the start of the COVID-19 public health emergency. While it is possible that some improper payments may have been made with the use of the predictive models, there are multiple factors that have caused an increase in improper payments: the unprecedented increase in and overwhelming volume of claims, number of complex claims, new federal benefits programs, policy changes, policy waivers, increased volume of staff needed to process claims, ongoing hiring and training of staff, the use of vendor staff allowed under the waiver of the federal merit-based staffing requirements, and other factors.

Wisconsin's experience is similar to that of other states with rates of improper payments. In fact, Wisconsin ranked better than the national average based on results published by US DOL of the most recent BAM reporting period covering the third quarter of 2020 through the first quarter of 2021. Wisconsin's improper payment rate was estimated to be 15.93 percent, below the national average of 17.47 percent for the same period.

Again, while DWD is confident with the accuracy of the predictive analytics models that it has implemented and that it continues to monitor, DWD will document the process that has been implemented and how to continue to monitor the accuracy going forward.

**Anticipated Completion Date:** DWD will issue a written procedure documenting its current practice that it employs to monitor the ongoing accuracy of the predictive analytics model used to assess whether a hold can be appropriately removed by January 31, 2022.

**Persons responsible for corrective action:**

Name, Title: Lynda Jarstad, Division of Operations Administrator  
 Division or Unit: Administrative Services Division  
 Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

Name, Title: Pam McGillivray, Deputy Secretary  
 Division or Unit: Office of the Secretary

**244 » CORRECTIVE ACTION PLANS**

Email address: [pamelar.mcgillivray@dwd.wisconsin.gov](mailto:pamelar.mcgillivray@dwd.wisconsin.gov)

CC: Pam McGillivray  
Lynda Jarstad  
Neeraj Kulkarni  
Jason Schunk



STATE OF WISCONSIN

# Legislative Audit Bureau

Joe Chrisman  
State Auditor

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## Finding 2021-003

### Rebuttal from the Wisconsin Legislative Audit Bureau:

During the course of our audit fieldwork, we obtained audit evidence to support the conclusions reported in the finding. Within its response to Finding 2021-003, DWD indicated its disagreement with the finding that DWD did not adequately monitor the ongoing accuracy of the predictive analytics model, as noted in the Condition section of the finding. In its response, DWD indicated that it provided documentation to LAB demonstrating in-depth monitoring activities. The documentation DWD provided to us demonstrated that the predictive analytics model was reviewed prior to its use. However, the documentation did not provide evidence of adequate monitoring of the ongoing accuracy of the predictive analytics model, which is the basis for the recommendation that is being made in the finding.

We would also like to clarify a few points made in DWD's response on pages 100 and 101 or its corrective action plan on pages 239 through 244.

- DWD reported that retraining the predictive analytics model would result in using more-recent hold resolution data and would likely result in a less accurate model. However, we did not recommend that DWD retrain the predictive analytics model. We recommended that DWD implement monitoring of the ongoing accuracy of the predictive analytics model.
- DWD reported that a sample of a small number of more-recent holds would not likely be more accurate than the tests already performed. Although we did suggest that this could be an approach to assessing the on-going accuracy of the predictive analytics model, we did not recommend this approach.
- DWD reported that its improper payment rate was estimated to be 15.93 percent. Although this rate was reported by DWD to be better than the national average, it is still above the improper payment error rate of 10 percent required by the Payment Integrity Information Act and established as a performance measure by the U.S. Department of Labor.

In its corrective action plan on pages 239 through 244, DWD discussed its current monitoring of the accuracy of the predictive analytics model. However, we were not provided audit evidence to support that DWD performed adequate monitoring of the ongoing accuracy of the predictive analytics model during FY 2020-21, which was the period we audited. As part of our FY 2021-22 audit, we will follow up on DWD's corrective actions and review the documentation of the monitoring DWD indicates is currently in place.

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Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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**Corrective Action Plan – Department of Workforce Development**

**Finding 2021-004: Access Controls over Unemployment Insurance Program Systems**

**1. RECOMMENDATION: COMPLETE FULL IMPLEMENTATION OF ITS CORRECTIVE ACTION PLAN BY MARCH 2022.**

**Planned Corrective Action:** DWD will fully implement its corrective action plan by March 2022.

- Corrective actions including access reviews, development of procedures, and documentation for four of the seven recommendations have been completed.
- Corrective actions including access reviews, development of procedures, and documentation for the remaining three of seven recommendations are in progress with anticipated completion dates by end of December 2021 and end of March 2022.

**Anticipated Completion Date:** March 2022

**Persons responsible for corrective action:**

Name, Title: Lynda Jarstad, Division of Operations Administrator  
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Name, Title: Neeraj Kulkarni, Chief Information Officer/Information Technology Director  
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Email address: [neerajv.kulkarni@dwd.wisconsin.gov](mailto:neerajv.kulkarni@dwd.wisconsin.gov)

**2. RECOMMENDATION: ADDRESS THE SPECIFIC CONCERNS INCLUDED IN THE CONFIDENTIAL COMMUNICATION BY JUNE 2022.**

**Planned Corrective Action:** DWD will address the specific concerns included in the confidential communication by June 2022.

**Anticipated Completion Date:** June 2022

**Persons responsible for corrective action:**

Name, Title: Lynda Jarstad, Division of Operations Administrator  
Division: Administrative Services Division  
Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

Name, Title: Neeraj Kulkarni, Chief Information Officer/Information Technology Director  
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CC: Pam McGillivray  
Lynda Jarsted  
Neeraj Kulkarni  
Jason Schunk



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Jana Steinmetz, Administrator

### Corrective Action Plan

**Finding 2021-100:** Subrecipient Designation – Coronavirus Relief Fund

**Auditor Recommendation:**

Complete a timely assessment of changes in federal regulations and revise its policies and practices, as appropriate

**Planned Corrective Action:**

The Wisconsin Department of Administration (the Department or DOA) will timely assess changes in federal regulations and revise its policies and practices, as appropriate. The Department's current, multidisciplinary efforts in this area will be further bolstered by the addition of newly authorized resources constituted within an expanded compliance and federal reporting function within the Department's Division of Legal Services.

Specific to this finding and recommendation, as the auditors indicated, DOA used federal funds from the Coronavirus Relief Fund (CRF) to provide funding to local governments, not-for-profit organizations, and certain businesses affected by the public health emergency. DOA also used federal CRF to provide funding to institutions of higher education (IHE). In administering these programs, and particularly at the time of program implementation, it was understood that most DOA recipients of such funding under the CRF met neither the 2 CFR 200.330 definition of "subrecipient" nor of "contractor" and were instead direct "beneficiaries" of federal financial assistance, evidenced by the lack of 2 CFR 200, Subpart F audit requirements for certain entities. This interpretation as it related to entities other than local governments, although undocumented, was supported by the guidance published by the Department of Treasury (Treasury) in January 2021. Treasury and the Office of Management and Budget (OMB) guidance on the issue did not make clear that government entities could be considered beneficiaries until Treasury's issuance of the Final Rule for use of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) in January 2022.

With the issuance of the additional guidance regarding distinguishing between a subrecipient and beneficiary included in Treasury's SLFRF Final Rule, the Department established a process wherein each SLFRF program is evaluated within the framework of the final rule to designate recipients of the programs as subrecipients or beneficiaries. The Department later used the SLFRF framework to evaluate and document its previous determinations relative to CRF.

**Anticipated Completion Date:** June 30, 2022



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Jana Steinmetz, Administrator

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**Corrective Action Plan**

**Finding 2021-101:** Lack of Documentation – Coronavirus Relief Fund

**Planned Corrective Action:**

The Wisconsin Department of Administration (the Department) will ensure that the means by which documentation related to federal program administration will be maintained in accordance with federal regulations is understood and documented during the implementation of new programs. The Department will also review to ensure documentation is maintained as required for current federal programs.

**Anticipated Completion Date:** June 30, 2022

**Person responsible for corrective action:**

Colleen Holtan, Director  
Bureau of Financial Management  
Division of Enterprise Operations  
[colleen.holtan@wisconsin.gov](mailto:colleen.holtan@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Susan Brown, Division Administrator

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**Corrective Action Plan**

**Finding 2021-102:** Emergency Rental Assistance Program—Subrecipient Monitoring

**Auditor Recommendation:**

Inform the Community Action Agencies of the assistance listing number for the Emergency Rental Assistance Program and the applicability of this program to the audit requirements of Uniform Guidance.

**Planned Corrective Action:**

The Department of Administration (Department or DOA) will inform its subrecipients of the assistance listing number for the Emergency Rental Assistance (ERA) Program and of the applicability of the program to the audit requirements of Uniform Guidance. As noted by the auditors, the assistance listing number for ERA was not available at the time the Department contracted with the Community Action Agencies to implement the Wisconsin Emergency Rental Assistance (WERA) Program. In the absence of the assistance listing number, DOA provided the best information available to describe the Federal award and subaward.

**Anticipated Completion Date:** May 31, 2022

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**Auditor Recommendation:**

Ensure that all subaward agreements include all information required by federal regulations.

**Planned Corrective Action:**

The Department will ensure that subaward agreements include all information required to be communicated under by 2 CFR 200.332 (a).

**Anticipated Completion Date:** May 31, 2022

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**Auditor Recommendation:**

Establish and implement procedures to conduct risk assessments for each federal program and contract period.



**Planned Corrective Action:**

The Department will establish and implement procedures that require the evaluation of each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for each federal program and contract period, for the purposes of determining the appropriate subrecipient monitoring. Consistent with the requirements of the Uniform Guidance, the risk of noncompliance will include consideration of subrecipient specific factors of which the Department has considerable knowledge based on its longstanding grantor relationship with the Community Action Agencies.

**Anticipated Completion Date:** June 30, 2022

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**Auditor Recommendation:**

Provide additional training to DOA staff responsible for subrecipient monitoring procedures.

**Planned Corrective Action:**

The Department will provide its staff responsible for performing subrecipient monitoring procedures with additional training, including training related to subrecipient risk assessment.

**Anticipated Completion Date:** June 30, 2022

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**Person responsible for corrective action:**

Susan Brown, Administrator  
Division of Energy, Housing and Community Resources  
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## STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Susan Brown, Division Administrator

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### Corrective Action Plan

**Finding 2021-103:** Emergency Rental Assistance Program— Prioritization of Applications

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) will update its program manual to comply with federal regulations to prioritize households that either have incomes less than or equal to 50% of the area median income or have one or more individuals who are unemployed as of the date of the application and have not been employed for the 90-day period preceding that date. The Department will also remove the “first come, first served” language that exists in the program manual.

Under its current prioritization model, the Department has assisted all eligible households applying to the WERA program and most households served through the WERA program have had incomes equal to or less than 30 percent of county median income. Currently, the Department and its partner agencies prioritize eligible households facing imminent eviction. With limited operational capacity, Department partner agencies have experienced operational efficiencies from taking applications fully through the process rather than halting the application after establishing income and or employment status.

**Anticipated Completion Date:** June 30, 2022

**Person responsible for corrective action:**

Susan Brown, Administrator  
Division of Energy, Housing and Community Resources  
[Susan.Brown@wisconsin.gov](mailto:Susan.Brown@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Susan Brown, Division Administrator

**Corrective Action Plan**

**Finding 2021-104:** Emergency Rental Assistance Program—Applicant Eligibility

**Auditor Recommendation:**

Obtain the required documentation for the 14 individuals we identified or seek to recoup improper benefit payments it made to these individuals.

**Planned Corrective Action:**

Upon receipt of the cases identified by the auditors, the Department of Administration (Department) will review available documentation in its eligibility and benefit determination system, obtain sufficient supporting documentation to demonstrate applicant eligibility under the program, identify alternate Department funding sources or seek to recoup improper benefit payments made, as appropriate.

**Anticipated Completion Date:** December 31, 2022

**Auditor Recommendation:**

Update its procedures to ensure that it is following the U.S. Treasury guidance in administering the Wisconsin Emergency Rental Assistance program.

**Planned Corrective Action:**

The Department will update its procedures to ensure that it is following current Department of Treasury (Treasury) guidance in administering the Wisconsin Emergency Rental Assistance (WERA) program to support its goal of quickly and efficiently providing assistance to eligible Wisconsin families in need while ensuring compliance with federal program rules.

As identified in the guidance promulgated by Treasury on February 22, 2021, May 7, 2021, June 24, 2021, and August 25, 2021, and in compliance with the Department's Treasury-approved Program Improvement Plan, the Department is permitted to accept self-attestations of income and rental arrangements. Agencies are encouraged by Treasury to procure documentation of income and leases whenever possible. In the cases where a household is unable to procure a copy of income verification or a lease due to exigent circumstances, Treasury has allowed households to attest to their income and that they have entered into a legally binding lease agreement. Accordingly, WERA Manual updates will include language clarifying the requirements associated with income verification and lease documentation.

**Anticipated Completion Date:** June 30, 2022

**Auditor Recommendation:**

Provide additional training and improve oversight over Energy Services, Inc., and the Community Action Agencies to ensure only eligible individuals receive benefit payments.

**Planned Corrective Action:**

The Department will provide additional training and increased oversight over Energy Services, Inc., and the Community Action Agencies to ensure only eligible individuals receive benefit payments. The Department will provide written notification to Energy Services, Inc., and the Community Action Agencies of the WERA Manual changes to ensure that they will follow the Treasury guidance in administering the WERA Program and that only eligible individuals receive benefit payments.

**Anticipated Completion Date:** June 30, 2022

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**Person responsible for corrective action:**

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Division of Energy, Housing and Community Resources  
[Susan.Brown@wisconsin.gov](mailto:Susan.Brown@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Susan Brown, Division Administrator

**Corrective Action Plan**

**Finding 2021-105:** Emergency Solutions Grant Program—Monitoring Controls over Allowable Costs

**Auditor Recommendation:**

Establish, implement, and consistently follow procedures for DOA staff to randomly select the month of program expenditures and the case files for which it plans to review supporting documentation.

**Planned Corrective Action:**

The Department of Administration (Department or DOA) will establish, implement, and consistently follow policies and procedures that require DOA staff to randomly select the month of program expenditures and the case files for which it plans to review supporting documentation to ensure only allowable cost are being charged to, and eligible persons are served by, the ESG program. The Department will implement the revised policies and procedures when it undertakes its next annual review of client files under each subaward.

**Anticipated Completion Date:** Concurrent with the completion of the next annual monitoring for all subawards, which is anticipated to be approximately December 31, 2022

**Auditor Recommendation:**

Provide additional training to DOA staff responsible for subrecipient monitoring procedures.

**Planned Corrective Action:**

The Department will provide its staff responsible for performing subrecipient monitoring procedures with additional training, including training related to subrecipient risk assessment.

**Anticipated Completion Date:** June 30, 2022

**Auditor Recommendation:**

Ensure its method for accepting confidential information in client case files is secure.

**Planned Corrective Action:**

The Department will ensure its method for accepting confidential case file information is secure. The Department has already begun evaluating available technical solutions to enable the secure transmission of confidential information.

**Anticipated Completion Date:** June 30, 2022

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**Person responsible for corrective action:**

Susan Brown, Administrator  
Division of Energy, Housing and Community Resources  
[Susan.Brown@wisconsin.gov](mailto:Susan.Brown@wisconsin.gov)



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Karen E. Timberlake, Secretary

DATE: March 4, 2022

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan – Medical  
Assistance Program Payments to  
Terminated Providers

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-300: Medical Assistance Program Payments to Terminated Providers. This is the department's Corrective Action Plan.

**Recommendation (2021-300): Medical Assistance Program Payments to Terminated Providers**

*We recommend the Wisconsin Department of Health Services:*

- Seek to recoup improper Medical Assistance Program payments it made to 5 ineligible providers during FY 2020-21 for services provided after their effective termination dates.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the finding and recommendation. In addition to existing strategies to prevent inappropriate payments, DHS will seek to recoup improper Medical Assistance Program payments for all claims identified by the Legislative Audit Bureau during this period.

- Implement by June 30, 2022, changes to its weekly report to accurately identify all instances in which payments were made to providers who were subsequently identified to be ineligible, including identifying all claims where providers were terminated between the beginning and ending date of a service range.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the finding and recommendation.

*Anticipated Completion Date:* June 30, 2022

Persons responsible for corrective action:

Christian Moran, Deputy Director  
Division of Medicaid Services  
[christian.moran@dhs.wisconsin.gov](mailto:christian.moran@dhs.wisconsin.gov)

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State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – Epidemiology and Laboratory Capacity  
 for Infectious Diseases Program – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-301: Epidemiology and Laboratory Capacity for Infectious Diseases Program – Subrecipient Monitoring. This is the department's Corrective Action Plan.

**Recommendation (2021-301): Epidemiology and Laboratory Capacity for Infectious Diseases Program – Subrecipient Monitoring**

*We recommend the Wisconsin Department of Health Services:*

- Train all staff administering grant programs on existing policies for subrecipient monitoring requirements.

**Wisconsin Department of Health Services Planned Corrective Action:**

In the Department of Health Services (DHS), Division of Public Health (DPH), Bureau of Communicable Diseases, Administration Section, current Grant Administrators and their designees who oversee federally awarded programs will continue to be informed in person and in writing of the federal requirements as they relate to 2 CRF s. 200.332.

Steps have been taken to inform staff of the Standard Operating Procedures currently in place at DHS pertaining to subrecipient risk assessments and subrecipient monitoring. They have been shown where to locate these procedures located on the DHS BPC Guidance Suite on the SharePoint website.

The Communicable Disease Administration Section has created an electronic risk assessment folder within our contracts folder. The plan is to save copies of all risk assessments conducted for each federal subaward and for each federal program and contract period.

Any future Grant Administrators and their designees who will be administering grant programs will continue to be trained on the federal requirements as they relate to 2 CRF s. 200.332. In addition, they will continue to receive the necessary training on existing policies for subrecipient monitoring

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Memo to Sherry Haakenson  
May 11, 2022  
Page 2

requirements and policies for conducting risk assessments for each federal subaward and for each federal program and contract period.

*We recommend the Wisconsin Department of Health Services:*

- Follow policies for conducting risk assessments for each federal subaward and for each federal program and contract period.

**Wisconsin Department of Health Services Planned Corrective Action:**

Procedures will be implemented for current and future staff to follow when issuing subawards.

There will be a procedure in place for requiring risk assessments to be conducted before an agreement can be issued to a subrecipient.

*We recommend the Wisconsin Department of Health Services:*

- Implement a tracking system to ensure that it conducts risk assessments for all subawards in a timely manner.

**Wisconsin Department of Health Services Planned Corrective Action:**

On an annual basis, the Grant Administrators or their designees will review the risk assessment file folder to ensure the risk assessments are properly completed and filed. In addition, as part of the contract close out for a subrecipient, the Grant Administrators will ensure the risk assessments have been conducted and properly filed. The Grant Administrators will be responsible for ensuring that these procedures are conducted and followed for each federal program and contract period.

Records of the subrecipient risk assessments and applicable subrecipient monitoring documentation will also be electronically filed on DHS shared drives within the Bureau of Communicable Diseases, Administration Section in DPH.

*Anticipated Completion Date:* April 20, 2022

Person responsible for corrective action:

Elizabeth Brotheridge, Administration Section Manager  
Bureau of Communicable Diseases, Division of Public Health  
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State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: April 20, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – Supplemental Nutrition  
 Assistance Program – EBT Card Security

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-302: Supplemental Nutrition Assistance Program – EBT Card Security. This is the department's Corrective Action Plan.

**Recommendation (2021-302): Supplemental Nutrition Assistance Program – EBT Card Security**

*We recommend the Wisconsin Department of Health Services:*

- Update its written procedures to require documentation of any approval to waive the two-person requirement, including the reasons a waiver was requested, the duration of the waiver, and steps required to mitigate the increased risk.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will update the written procedures to require documentation of an approval by the Bureau Deputy Director or the Bureau Director to waive any two-person requirement. Documentation will include the reason a waiver was requested, the duration of the waiver, and steps required to mitigate the increased risk. In addition, the supervisor's monthly review of the returned-card log will be documented. These EBT card security processes will be added to existing fraud prevention procedures. The Department remains committed to preventing and addressing FoodShare fraud.

- Document the supervisor's monthly review of the returned-card log.

**Wisconsin Department of Health Services Planned Corrective Action:**

Written procedures will be updated by May 20, 2022. Documentation of the supervisor's monthly review of the returned-card log will commence on April 29, 2022.

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**262 » CORRECTIVE ACTION PLANS**

*Anticipated Completion Date:* April 29, 2022

Memo to Sherry Haakenson  
April 20, 2022  
Page 2

Person responsible for corrective action:

Cory Flynn, Vendor Management Section Manager  
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State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – Epidemiology and Laboratory Capacity  
 for Infectious Diseases Program – Performance Reporting

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-303: Epidemiology and Laboratory Capacity for Infectious Diseases Program – Performance Reporting. This is the department's Corrective Action Plan.

**Recommendation (2021-303): Epidemiology and Laboratory Capacity for Infectious Diseases Program – Performance Reporting**

*We recommend the Wisconsin Department of Health Services:*

- Develop formal, written procedures to identify the steps needed to compile accurate and complete information for the ELC performance reports.

**Wisconsin Department of Health Services Planned Corrective Action:**

In the Department of Health Services (DHS), Division of Public Health (DPH), Bureau of Communicable Diseases, Administration Section, current Grant Administrators and their designees who oversee federally awarded programs will continue to be informed in person and in writing of the federal requirements as they relate to 2 CRF s. 200.511.

Steps have been taken to begin authoring a Standard Operating Procedure (SOP) regarding the appropriate steps needed to compile accurate and complete information for the ELC performance reports. This SOP will be completed and saved in the same location as other pertinent procedures, on the DHS Bureau of Procurement and Contracting (BPC) Guidance Suite on the SharePoint website.

*We recommend the Wisconsin Department of Health Services:*

- Retain in a central location for the time period required by federal regulations copies of all performance reports it submits to the federal government.

Memo to Sherry Haakenson  
May 11, 2022  
Page 2

**Wisconsin Department of Health Services Planned Corrective Action:**

A central location for retaining copies of all performance reports submitted to the federal government has been established on DHS shared drives within the Bureau of Communicable Diseases, Administration Section in DPH.

The Grant Administrators will save PDF copies of all performance reports submitted to the federal government after each required time frame of reporting; whether monthly, quarterly or yearly. These PDF copies, when pulled from the federal system, will be named according to the date and time they were pulled.

*We recommend the Wisconsin Department of Health Services:*

- Retain in a central location for the time period required by federal regulations all documentation that is used to support information included in each performance report it submits to the federal government.

**Wisconsin Department of Health Services Planned Corrective Action:**

A central location for retaining copies of all documentation that is used to support information included in each performance report submitted to the federal government has been established on DHS shared drives within the Bureau of Communicable Diseases, Administration Section in DPH.

The ELC program designees will be notified of this location and expected to save copies of all documentation types being used to support information included in each performance report. The Grant Administrator(s) will be responsible for reviewing the established folder to ensure appropriate documentation was provided for the performance reports submitted to the federal government after each required time frame of reporting; whether monthly, quarterly or yearly.

*We recommend the Wisconsin Department of Health Services:*

- Provide training to staff responsible for preparing reports.

**Wisconsin Department of Health Services Planned Corrective Action:**

The appropriate Grant Administrators and their designees who will be administering grant programs will continue to be trained on the federal requirements as they relate to 2 CRF s. 200.511. In addition, they will receive the necessary training on the new procedure which will identify the steps needed to compile accurate and complete information for all ELC performance reporting, upon its completion.

**Anticipated Completion Date:** May 20, 2022

Person responsible for corrective action:

Elizabeth Brotheridge, Administration Section Manager  
Bureau of Communicable Diseases, Division of Public Health  
[Elizabeth.Brotheridge@dhs.wisconsin.gov](mailto:Elizabeth.Brotheridge@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – Medical Assistance Program –  
 Audit Requirements for Managed Care Providers

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-304: Medical Assistance Program – Audit Requirements for Managed Care Providers. This is the department's Corrective Action Plan.

**Recommendation (2021-304): Medical Assistance Program – Audit Requirements for Managed Care Providers**

*We recommend the Wisconsin Department of Health Services ensure it requires and obtains audited financial statements specific to the Medical Assistance contract from all managed care providers each year.*

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will create a process to ensure all MCOs submit program specific audited financial reports to the Bureau of Rate Setting.

DHS will communicate this new policy to rate setting staff and MCOs to ensure compliance.

**Anticipated Completion Date:** August 2022

Person responsible for corrective action:

David Albino, Deputy Director  
 Bureau of Rate Setting, Division of Medicaid Services  
[David.Albino@dhs.wisconsin.gov](mailto:David.Albino@dhs.wisconsin.gov)



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Explanation and Reasons Why Corrective Action Plan is Not Needed  
for Interim Audit Memo – Audit Requirements for Managed Care  
Providers – Audit Posting Requirements

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-304: Medical Assistance Program – Audit Requirements for Managed Care Providers. We do not believe a corrective action is required for one of the recommendations.

**Recommendation (2021-304): Medical Assistance Program – Audit Requirements for Managed Care Providers**

*We recommend the Wisconsin Department of Health Services ensure it complies with all federal requirements for posting audit results for each managed care provider to the state website.*

***Wisconsin Department of Health Services Explanation and Reasons Why Corrective Action Plan is Not Needed:***

The Wisconsin Department of Health Services disagrees with this recommendation.

The LAB finding interprets 42 CFR s. 438.602 (g) to mean each MCO's audit must be posted in full on the DHS website. DHS interprets 42 CFR s. 438.602(g)(4) to mean the "results" of the audit, not the entire audit, must be posted to the DHS website.

This regulation is reproduced in full as follows:

42 CFR s.438.602 (g) **Transparency**. The State must post on its Website, as required in [§ 438.10\(c\)\(3\)](#), the following documents and reports:

- (1) The MCO, PIHP, PAHP, or PCCM entity contract.
- (2) The data at [§ 438.604\(a\)\(5\)](#).

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Memo to Sherry Haakenson  
May 11, 2022  
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(3) The name and title of individuals included in [§ 438.604\(a\)\(6\)](#).

(4) The results of any audits under [paragraph \(e\)](#) of this section.

DHS is not aware of formal or informal guidance from the Centers for Medicare and Medicaid Services (CMS) that indicates this interpretation is incorrect. DHS provides and posts the results of the audits at the below URL in an aggregated manner:

[https://www.forwardhealth.wi.gov/WIPortal/content/Managed%20Care%20Organization/Encounters\\_and\\_Reporting/Home.htm.spage#hmoparo](https://www.forwardhealth.wi.gov/WIPortal/content/Managed%20Care%20Organization/Encounters_and_Reporting/Home.htm.spage#hmoparo)

**Contact Information:**

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STATE OF WISCONSIN

# Legislative Audit Bureau

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[AskLAB@legis.wisconsin.gov](mailto:AskLAB@legis.wisconsin.gov)

## Finding 2021-304

### Rebuttal from the Wisconsin Legislative Audit Bureau:

In its response to Finding 2021-304 (page 55), DHS disagreed in part with our recommendation. Specifically, DHS disagreed with our interpretation of the requirement in 42 CFR s. 438.602(g), which states that the results of any audits under paragraph (e) of this section be posted to the state's website. Under 42 CFR 438.602(e), the State is required to conduct periodic audits of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each managed care provider. It is not our interpretation that DHS must post on the State's website the entire audit for each provider. However, when DHS posted results of the audits in aggregate or summary format, DHS did not provide sufficient detail to allow a reader to assess the results of the audits for each managed care provider. In response, DHS could choose to reach out to the federal government to seek further clarification. As part of our FY 2021-22 audit, we will follow up on the status of this finding.



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Karen E. Timberlake, Secretary

DATE: May 4, 2022

TO: Carolyn Stittleburg, Deputy State Auditor for Financial Audit  
Legislative Audit Bureau

FROM: Barry Kasten, Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan – Coronavirus Relief Fund – Skilled  
Nursing Facility Incentive Program

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-305: Coronavirus Relief Fund – Skilled Nursing Facility Incentive Program. This is the department's Corrective Action Plan.

**Recommendation (2021-305): Coronavirus Relief Fund – Skilled Nursing Facility Incentive Program**

*We recommend the Wisconsin Department of Health Services ensure it maintains documentation related to federal program administration in accordance with federal regulations.*

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will create a process to ensure reviewers and approvers in the Bureau of Rate Setting can mark documentation with their review/approval and a centralized system for storage of this documentation. DHS will communicate this new policy to rate setting staff to ensure compliance.

The information in the following paragraphs is provided for additional clarification.

The intent of the program was to pay for up to one resident/facility combination for the duration of the program. If a facility received an incentive payment for a member's admission during the program, DHS did not pay for a readmission for that same member. Under the provisions of the program, if a member was already in the facility before the start of the program, went to a hospital, and came back, DHS did pay for that readmission when it resulted in a new MDS assessment and met the criteria set forth by DHS. The department examined specific MDS codes to locate duplicate payments and ensure that each resident/facility combination was paid once during the duration of the program. The department maintained documentation of all data and transactions related to this program.

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The only documentation which DHS could not provide were explicit e-mails in which a section manager rendered in writing they both reviewed and approved the analyst's payment calculations. The section manager did send all payments to Bureau of Fiscal Services for payment.

*Anticipated Completion Date:* August 2022

Person responsible for corrective action:

David Albino, Deputy Director  
Bureau of Rate Setting, Division of Medicaid Services  
[davida.albino@dhs.wisconsin.gov](mailto:davida.albino@dhs.wisconsin.gov)



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – HIV Care Formula Grants Program – Eligibility

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-306: HIV Care Formula Grants Program - Eligibility. This is the department's Corrective Action Plan.

**Recommendation (2021-306): HIV Care Formula Grants Program – Eligibility**

*We recommend the Wisconsin Department of Health Services:*

- Return to the federal government the unallowable costs identified.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS staff will return the unallowable costs identified to the federal government.

- Train all staff reviewing eligibility applications on existing policies for verification requirements.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS currently trains ADAP staff to follow existing policies and procedures for reviewing applications, provides new ADAP staff with mentoring on processing applications, and provides ongoing technical assistance from other staff and supervisors on complex applicant situations. DHS will continue to provide training and technical assistance on complex program applications and reinforce the current practice of documenting clarifications of inconsistent information on applications.

- Retain all documentation to support participant eligibility determinations.

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**Wisconsin Department of Health Services Planned Corrective Action:**

DHS has moved to electronic filing of eligibility documentation. ADAP policies have been updated to reflect this policy change. DHS will reinforce the current practice of retaining all documentation supporting client eligibility determinations.

- Communicate the eligibility status to all participants.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS staff will continue to communicate eligibility status to all participants. Though an electronic copy of the letter was not kept for this individual, DHS is certain that this individual was notified of their eligibility status because claims were subsequently made.

*Anticipated Completion Date:* May 31, 2022

Person responsible for corrective action:

Amy Wick, HIV Care Unit Supervisor  
Division of Public Health  
[AmyR.Wick@dhs.wisconsin.gov](mailto:AmyR.Wick@dhs.wisconsin.gov)



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Karen E. Timberlake, Secretary

DATE: May 11, 2022

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Explanation and Reasons Why Corrective Action Plan is Not Needed  
for Interim Audit Memo – Coronavirus Relief Fund – Unallowable  
Costs

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-307: Coronavirus Relief Fund – Unallowable Costs. We do not believe a corrective action is required.

**Recommendation (2021-307): Coronavirus Relief Fund – Unallowable Costs**

*We recommend the Wisconsin Department of Health Services:*

- return the \$72,523 in questioned costs related to the allocation of STAR development costs to the Wisconsin Department of Administration (DOA) for reallocation to allowable uses or return the \$72,523 to the federal government; and
- reassess and determine the appropriate amount of the DOA Division of Personnel Management allocation to charge to the Coronavirus Relief Fund and return the remaining amount to DOA for reallocation to allowable uses or return the amount to the federal government.

***Wisconsin Department of Health Services Explanation and Reasons Why Corrective Action Plan is Not Needed:***

The Wisconsin Department of Health Services disagrees with the audit finding and recommendation.

DHS directly allocates assessments based on work effort performed and believe our allocations accurately reflect the significant COVID response work our agency accomplished during FY21. These assessments are based, in part, on operations, procurement, and human resource spend at each state agency. Due to that, DHS' pandemic response expenditures led to an increase in the amount DHS was assessed. These assessments are not budgeted for, and DHS relies on these costs being supported by the funding sources staff record their time to each year. DHS has maintained a consistent method of performing these allocations in alignment with our federally approved cost allocation plan.

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As the memo notes, DHS incurred \$435.7 million in Coronavirus Relief Fund (CRF) expenditures during the audit period. This required significant usage of our enterprise resource planning system and human resource assets. It was necessary to support staff working on the COVID Response Team (CRT) with the STAR system and personnel activities. We feel that using the number of positions associated with these cost pools is a reasonable way to determine equitable costs to directly allocate to each funding source.

DHS, in conjunction with human resources staff at DOA, hired approximately 750 staff to work as contact tracers and administer other COVID response programs. Significant payroll expenses and hiring efforts were conducted to onboard these staff. Having to hire this many new staff in a fiscal year for a specific purpose related to pandemic response would cause an allocation to that cost pool to increase in a more rapid manner than the remainder of the state's hiring costs.

We do not believe that comparing the amount our assessments increased directly to the amount that was charged to the CRF is an accurate comparison. In addition to the hiring we did, in many cases DHS staff were reassigned fully or partially to work being funded by the CRF. As our directly allocable costs follow the work effort reported by staff, there can be a reasonable assumption that the amount charged to the CRF could be larger than the amount our assessment increased due to the changes in workload many positions faced. Fewer costs were going to our traditional funding sources in lieu of support being provided to CRF programs.

Allocating outside of our federally approved methodology would result in overcharging other federal grants or spending state funds to respond to the public health emergency that the Coronavirus Relief Funds were intended to address. As our federally approved methodology supports that it is appropriate to directly allocate these types of costs and number of positions is an appropriate allocation method, we believe the department's CRF-funded pandemic response charges represent necessary expenditures incurred due to the public health emergency.

**Contact Information:**

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STATE OF WISCONSIN

# Legislative Audit Bureau

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## Finding 2021-307

### Rebuttal from the Wisconsin Legislative Audit Bureau:

In its response to Finding 2021-307 (page 61), DHS disagreed with our finding regarding allowable costs and the CRF. The CARES Act states that costs charged to the CRF must be:

- necessary expenditures incurred due to the public health emergency;
- not accounted for in the State's budget that was in place when the CARES Act was enacted; and
- incurred prior to December 31, 2021.

Treasury guidance does not address the appropriateness of allocating costs to the CRF and further indicates that administrative expenses may be allowable if they represent an increase over previously budgeted amounts.

Although DHS indicated that it followed its established cost allocation plans in charging the questioned costs to the CRF, the STAR development costs are an allocation of costs from the development of the State's ERP System, which was implemented in FY 2015-16, and outside the period of performance of the CRF. These costs do not appear to be necessary costs incurred to address the public health emergency. We further note that both the STAR development costs and the central human resources allocation were reoccurring costs that DHS would have been planning for when the CARES Act was passed. In response to this finding, DHS could choose to reach out to the federal government to seek further clarification. As part of our FY 2021-22 audit, we will follow up on the status of this finding.



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: May 5, 2022

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

FROM: Barry Kasten, Director  
 Bureau of Fiscal Services  
 Department of Health Services

SUBJECT: Corrective Action Plan – Block Grants for Prevention and  
 Treatment of Substance Abuse – Federal Funding Accountability  
 and Transparency Act Reporting

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2021-308: Block Grants for Prevention and Treatment of Substance Abuse – Federal Funding Accountability and Transparency Act Reporting. This is the department's Corrective Action Plan.

**Recommendation (2021-308): Block Grants for Prevention and Treatment of Substance Abuse – Federal Funding Accountability and Transparency Act Reporting**

*We recommend the Wisconsin Department of Health Services:*

- Reviewing monthly that all required subawards are reported.
- Ensuring all subawards, including any amendments or modifications to a subaward, greater than \$30,000 are reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System in a timely manner.

**Wisconsin Department of Health Services Planned Corrective Action:**

The remediation efforts will be to bring all subaward grant filings current. All subawards for January through April 2022 will be imported into the FSRS system no later than May 31, 2022. The Expenditure Accounting Section Chief will be responsible for reviewing the submission as well ensuring that the reporting deadline is met.

On a monthly basis, going forward, the monthly reporting requirement will be met for all subawards that were executed in the prior month.

Information for 2020 and 2021 will be reviewed to ensure all required data is captured in the FSRS system. Edits will be completed no later than June 30, 2022.

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***We recommend the Wisconsin Department of Health Services:***

- Identifying and reporting accurately all key data elements for each subaward.

**Wisconsin Department of Health Services Planned Corrective Action:**

Our current system did not include a field to capture the subaward contract signature date. We have since added a field in our access tables to ensure we capture this date for 2022 and forward.

***Anticipated Completion Date:*** June 30, 2022

Person responsible for corrective action:

Tanya B. Holcomb, Expenditure Accounting Section Chief  
Bureau of Fiscal Services, Division of Enterprise Services  
[tanya.holcomb@dhs.wisconsin.gov](mailto:tanya.holcomb@dhs.wisconsin.gov)



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Jill K. Underly, PhD, State Superintendent

### Corrective Action Plan

#### **Finding 2021-400: Education Stabilization Fund–ESSER Reporting:**

**Planned Corrective Action:** The Department of Public Instruction (DPI) has already begun to develop formal, written procedures for compiling the ESSER Fund annual report, including:

- procedures that identify the specific information that is needed from LEAs or other sources;
- the steps needed to compile the information;
- the steps taken to review the report; and
- the process for retaining all supporting documentation.

DPI had always planned on developing these procedures. It was the uncertainty created by the U.S. Department of Education’s process that resulted in the lack of formal written procedures.

**Anticipated Completion Date:** June 30, 2022

Person responsible for corrective action:

Jonas Zuckerman  
Director, Title I and School Support Team  
Wisconsin Department of Public Instruction  
jonas.zuckerman@dpi.wi.gov



Jill K. Underly, PhD, State Superintendent

### Corrective Action Plan

#### **Finding 2021-401: Education Stabilization Fund—Federal Funding Accountability and Transparency Act Reporting**

**Planned Corrective Action:** The Department of Public Instruction (DPI) has implemented corrective action. DPI is updating the WISEgrants system to include a report listing the allocations awarded to LEA's throughout the year. This report will be downloaded on a monthly basis for comparison and reporting in the FFATA Subaward Reporting System (FSRS).

ESSER grants were unique and created their own set of reporting challenges due to when the funds were released to DPI and the multiple federal and state approvals needed to provide the allocations to the LEAs. To correct this reporting issue DPI has updated the allocation approval process to include tracking of all grants that are administered by the DPI School Financial Services (SFS) team. The approval tracking document will be reviewed by the SFS Team accountant who enters data into FFATA to ensure all grants have been reported on in a timely manner. On a monthly basis, the Assistant Director of the School Financial Services Team will review and ensure timely reporting.

**Anticipated Completion Date:** July 1, 2022

Person responsible for corrective action:

Angeline Gaster, Assistant Director  
 School Financial Services Team  
 Division for Finance and Management  
 Department of Public Instruction  
[angeline.gaster@dpi.wi.gov](mailto:angeline.gaster@dpi.wi.gov)

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Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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## Corrective Action Plan

### Finding 2021-600: Reporting—Unemployment Insurance Program

1. **RECOMMENDATION:** Develop and implement adequate procedures for the preparation and review of the UI performance and special reports to ensure the accuracy of amounts reported to the federal government; and retain documentation that supports the amounts included in each report it submits to the federal government.

**Planned Corrective Action:** DWD will develop and implement adequate procedures for the preparation and review of the UI performance and special reports to ensure the accuracy of amounts reported to the federal government; and retain documentation that supports the amounts included in each report it submits to the federal government.

**Anticipated Completion Date:** September 30, 2022.

Name, Title: Jim Chiolino, Administrator  
Division or Unit (If applicable): Unemployment Insurance Division  
Email address: [jim.chiolino@dwd.wisconsin.gov](mailto:jim.chiolino@dwd.wisconsin.gov)

CC: Pamela McGillivray  
Lynda Jarstad  
Jason Schunk

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 Secretary's Office  
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Tony Evers, Governor  
 Amy Pechacek, Secretary-designee

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## Corrective Action Plan

### Finding 2021-601: Unemployment Insurance Benefit Accuracy Measurement Program – Compliance with Program Requirements

1. **RECOMMENDATION:** Ensure that the timeliness requirements of the Benefit Accuracy Measurement program are being met and that the minimum number of denied claims are being investigated.

**Planned Corrective Action:** As of April 6, 2022, DWD is in full compliance with the timeliness and investigation requirements of the Benefit Accuracy Measurement program for Denied Claims Accuracy (DCA) audits for Improper Payment Information Act (IPIA) YR 2022, ending June 30, 2022.

DWD is also on track to meet the timeliness requirement for Paid Claims Accuracy (PCA) audits for the first quarter of 2022.

**Anticipated Completion Date:** DWD will achieve full compliance by October 31, 2022.

Name, Title: Jim Chiolino, Administrator  
 Division or Unit (If applicable): Unemployment Insurance Division  
 Email address: [jim.chiolino@dwd.wisconsin.gov](mailto:jim.chiolino@dwd.wisconsin.gov)

CC: Pamela McGillivray  
 Lynda Jarstad  
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Tony Evers, Governor  
 Amy Pechacek, Secretary-designee

### Corrective Action Plan

#### Finding 2021-602: Unemployment Insurance Benefit Accuracy Measurement Program – Lack of Supervisory Review of Investigations

1. **RECOMMENDATION:** Follow its (DWD's) written procedures for the Benefit Accuracy Measurement program and ensure that a detailed supervisory review of each investigation report occurs before the report is submitted to the U.S. Department of Labor.

**Planned Corrective Action:** DWD will update its written procedures to conform to the standard of review set forth by the U.S. Department of Labor (US DOL). The US DOL does not require a detailed supervisory review of each investigation report. It requires a reasonable review and supervisory sign-off based on factors determined by DWD management.

During the review period for the State Fiscal Year 2021 Single Audit, DWD conducted a detailed supervisory review of 96.35% of investigations, which complied with the US DOL standard.

While DWD typically provided a detailed supervisory review of every investigation report, DWD found that use of US DOL's standard process during the pandemic achieved satisfactory accuracy results while also more appropriately recognized staff workloads. The US DOL-Employment and Training Administration Region 5 validated that conclusion in its February 2022 monitoring report of Wisconsin's Benefit Accuracy Measurement (BAM) Methods and Procedures, which identified no findings nor areas of concern.

**Anticipated Completion Date:** April 29, 2022.

Name, Title: Jim Chiolino, Administrator  
 Division or Unit (If applicable): Unemployment Insurance Division  
 Email address: [jim.chiolino@dwd.wisconsin.gov](mailto:jim.chiolino@dwd.wisconsin.gov)

Enc: US/DOL ETA Region 5 Monitoring Report

CC: Pamela McGillivray  
 Lynda Jarstad  
 Jason Schunk





Tony Evers, Governor of Wisconsin  
Nathan Houdek, Commissioner of Insurance

DATE: April 26, 2022

TO: Carolyn Stittleburg, Deputy State Auditor for Financial Audit

FROM: Rachel Cissne Carabell, Deputy Commissioner

SUBJECT: Corrective Action Plan-Wisconsin Healthcare Stability Plan

Office of the Commissioner of Insurance (OCI) staff has reviewed the Legislative Audit Bureau (LAB) interim audit memo for Finding 2021-900: 1332 State Innovation Waiver Program-Verification Audit. This is OCI's Corrective Action Plan.

**Recommendation (2021-900): 1332 State Innovation Waiver Program-Verification Audit**

**We recommend the Wisconsin Office of the Commissioner of Insurance:**

- Follow its established written procedures for conducting verification audits.

**OCI Corrective Action Plan**

OCI will implement a new process for selecting claim samples for the phase I and phase II verification audits that will meet the requirements for a random sample.

**Anticipated completion date:** June 1, 2022

- Develop written procedures for a secondary review of the audits, including steps for conducting a secondary review and documentation of the secondary review.

**OCI Corrective Action Plan**

OCI will develop written procedures for a secondary review of the audits, including steps for conducting a secondary review and documentation of the secondary review.

**Anticipated completion date:** May 15, 2022

**Persons Responsible for the Corrective Action:**

Jennifer Stegall  
Executive Senior Policy Advisor  
Office of the Commissioner of Insurance  
[Jennifer.Stegall@wisconsin.gov](mailto:Jennifer.Stegall@wisconsin.gov)

Rachel Cissne Carabell  
Deputy Commissioner  
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