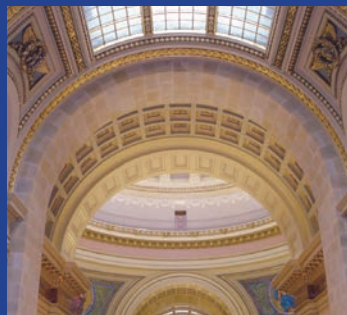


Report 15-2
March 2015

State of Wisconsin

FY 2013-14 Single Audit

STATE OF WISCONSIN



Legislative Audit Bureau ■

State of Wisconsin FY 2013-14 Single Audit

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The Bureau is a nonpartisan legislative service agency responsible for conducting financial and program evaluation audits of state agencies. The Bureau's purpose is to provide assurance to the Legislature that financial transactions and management decisions are made effectively, efficiently, and in compliance with state law and that state agencies carry out the policies of the Legislature and the Governor. Audit 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.

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Legislative Audit Bureau

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Joe Chrisman
State Auditor

March 27, 2015

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

Dear Senator Cowles and Representative Kerkman:

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

In fiscal year (FY) 2013-14, state agencies administered \$12.1 billion in federal financial assistance. We tested internal controls and compliance with laws and regulations for 19 federal programs that were selected for review using risk-based assessment criteria established by the federal government.

Our report includes the auditor's report on internal control over financial reporting and on compliance related to the audit of the State's financial statements. We provide our unmodified opinion on the State's compliance with federal program requirements and our unmodified opinion on the State's Schedule of Expenditures of Federal Awards in the auditor's reports on federal programs.

We also followed up on prior audit findings. State agencies generally complied with federal requirements and took steps to address prior audit concerns from the FY 2012-13 single audit (report 14-6). However, we report both new and continuing internal control deficiencies and areas of federal noncompliance. 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 on individual findings, and agency corrective action plans to address the concerns we identified, are included within the agency chapters.

Respectfully submitted,

Joe Chrisman
State Auditor

JC/BN/ss

Introduction ■

Wisconsin state agencies administered \$12.1 billion in federal financial assistance during fiscal year (FY) 2013-14, including \$10.7 billion in cash assistance, \$1.2 billion in noncash assistance, and \$218.1 million in outstanding loan balances. 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 federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2013-14 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 19 selected federal programs and tested compliance with laws and regulations related to these programs.

We are required by federal rules to:

- render an opinion on the State’s financial statements;
- issue a report on the State’s internal control and compliance related to financial reporting; and
- issue a report on the State’s compliance with requirements applicable to each major program, on its internal control over compliance, and on its Schedule of Expenditures of Federal Awards.

Our opinion on the State’s FY 2013-14 financial statements was included in the Comprehensive Annual Financial Report (CAFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2014 and is available on DOA’s website. The other required auditor’s reports, along with the agencies’

responses to our findings and their corrective action plans, are included in this single audit report. This single audit report along with other required information has been submitted to the federal government as required by OMB Circular A-133.

As shown in Table 1, ten programs accounted for 84.3 percent of the \$12.1 billion in federal financial assistance state agencies administered during FY 2013-14.

Table 1

State of Wisconsin Expenditures of Federal Funds¹
FY 2013-14

Federal Program	Primary Recipient	Expenditures	Percentage
Medicaid Cluster	DHS	\$ 4,650,536,209	38.4%
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	1,205,468,396	9.9
Student Financial Assistance Cluster	UW System	1,137,369,123	9.4
Unemployment Insurance ²	DWD	1,009,077,689	8.3
Highway Planning and Construction Cluster	DOT	662,891,924	5.5
Research and Development Programs Cluster	UW System	589,395,982	4.9
Child Nutrition Cluster	DPI	256,713,937	2.1
Title I Grants to Local Educational Agencies	DPI	255,113,071	2.1
Temporary Assistance for Needy Families (TANF) Cluster	DCF	236,150,547	1.9
Special Education Cluster	DPI	212,815,812	1.8
Subtotal		10,215,532,690	84.3
Other Federal Programs		1,900,723,133	15.7
Total		\$12,116,255,823	100.0%

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

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

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

The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.1 billion under the Student Financial Assistance Cluster, which was the third-largest federal program administered by the State during FY 2013-14.

UW System also disbursed \$589.4 million under a variety of research and development grants.

The Department of Workforce Development (DWD) is responsible for administering the Unemployment Insurance (UI) program, which was the federal program with the fourth-largest expenditures administered by the State during FY 2013-14.

Other state agencies administered other large federal programs, including:

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

Federal rules allow the auditor to use judgment to select those programs that may contain a higher risk of noncompliance with federal requirements. OMB Circular A-133 categorizes federal programs as “type A” (large programs) and “type B” (smaller programs). For the State, type A programs had expenditures of \$30.0 million or more in federal funds. We reviewed and tested the type A programs that are subject to a higher risk of noncompliance. In addition, we audited a selection of higher-risk type B programs. We also followed up on prior audit concerns from the FY 2012-13 single audit (report 14-6).

For FY 2013-14, our compliance review focused on the 12 type A programs and 7 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by eight state agencies, including UW System, and accounted for 65.2 percent of the \$12.1 billion in federal financial assistance state agencies administered. This single audit report includes those findings that are required to be reported under OMB Circular A-133. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

■ ■ ■ ■

Auditor's Report ■



STATE OF WISCONSIN
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Joe Chrisman
State Auditor

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

Honorable Members of the Legislature The Honorable Scott Walker, Governor

We 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, 2014, and issued our report thereon dated December 12, 2014.

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 Comprehensive Annual Financial Report (CAFR) for fiscal year 2013-14.

Our report includes a reference to other auditors who audited the financial statements of the Environmental Improvement Fund, the College Savings Program Trust, the Wisconsin Housing and Economic Development Authority, the University of Wisconsin Hospitals and Clinics Authority, and the University of Wisconsin Foundation, as described in our report on the State of Wisconsin's basic financial statements. The financial statements of the Environmental Improvement Fund, the College Savings Program Trust, the Wisconsin Housing and Economic Development Authority, and the University of Wisconsin Hospitals and Clinics Authority were audited in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. While the financial statements of the University of Wisconsin 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 University of Wisconsin 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 to determine the

audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed in the following paragraphs and described in Section II of the Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the State's 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 combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as Findings 2014-035 and 2014-036, when combined, to be a material weakness. We consider the deficiency described in Section II of the Schedule of Findings and Questioned Costs as Finding 2014-037 to be a significant deficiency. Because the University of Wisconsin (UW) System's financial activity is also reported separately from the State's CAFR, Findings 2014-035 and 2014-036 are also included in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters for the UW System's financial statements, which are issued separately.

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 direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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Joe Chrisman
State Auditor

December 12, 2014

Auditor's Reports on Federal Programs ■



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

Honorable Members of the Legislature

The Honorable Scott Walker, 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) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. The State of Wisconsin's major federal programs are identified in the Summary of Auditor's Results in Section I of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the year ended June 30, 2014.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System. These entities expended \$181.2 million in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2014. As discussed in Note 1C, our federal compliance audit, as described under the Auditor's Responsibility section of this report, did not include the operations of these entities.

Management's Responsibility

Management of each Wisconsin state agency is responsible for compliance with the requirements of laws, regulations, contracts, and grant agreements 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with

the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the State of Wisconsin's compliance.

Opinion on Each Major Federal Program

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph of this report that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2014-001 through 2014-006, Findings 2014-008 through 2014-012, Finding 2014-014, and Findings 2014-018 through 2014-034. Our opinion on each major federal program is not modified with respect to these matters.

Wisconsin state agencies' responses to and corrective action plans for the noncompliance findings identified in our audit are described in the accompanying agency report narratives. We did not audit the responses and corrective action plans and, accordingly, we express no opinion on them.

Report on Internal Control over Compliance

The management of each Wisconsin state agency 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 OMB Circular A-133. 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 identified certain deficiencies in internal control over compliance that we consider to be material weaknesses or 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 noncompliance with a type of compliance requirement of a federal program, or to detect and correct such noncompliance 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 that material noncompliance will not be detected and corrected on a timely basis. 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 deficiency 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 Finding 2014-027 to be a material weakness. 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 2014-001 through 2014-004, Findings 2014-006 through 2014-010, Finding 2014-012, Finding 2014-013, Findings 2014-015 through 2014-025, and Findings 2014-028 through 2014-034 to be significant deficiencies. We also consider Findings 2014-035 and 2014-036, when combined, to be a significant deficiency.

Wisconsin state agencies' responses and corrective action plans to the internal control findings identified in our audit are described in the accompanying agency report narratives. We did not audit the responses and corrective action plans and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards

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, 2014, 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 12, 2014, and that report contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our 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 12, 2014. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the

basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, 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

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Joe Chrisman
State Auditor

March 16, 2015

Department of Administration ■

The Wisconsin Department of Administration (DOA) provides support services to other state agencies, coordinates energy and coastal management, 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. During FY 2013-14, DOA disbursed \$864.2 million, of which federal grants financed \$163.6 million. In addition, DOA administered federally funded loans with an outstanding balance of \$30.5 million as of June 30, 2014.

We reviewed DOA's internal controls and tested compliance with grant requirements for two type B programs. We also followed up on the progress DOA made in addressing prior audit Findings WI-13-1 through WI-13-3. Although DOA has taken some steps toward addressing the prior audit findings, we again report concerns related to the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228). We also report concerns related to the HOME Investment Partnerships Program (HOME) (CFDA #14.239). In addition, we report a concern related to the accumulation of excess balances in and lapses to the General Fund from internal service funds, accounts, and individually billable cost pools that result in amounts required to be returned to the federal government.

In addition to these findings, we noted certain additional matters, which we have conveyed to management in separate audit communications.

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

During FY 2013-14, DOA expended \$25.5 million under CDBG to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. CDBG funds may be subgranted or loaned to various local entities, such as counties and municipalities, to carry out the missions of CDBG programs.

Finding 2014-001: Monitoring of Subrecipients

DOA is responsible for monitoring local entities administering CDBG funds to provide reasonable assurance that the local entities are in compliance with applicable federal requirements as well as contract requirements related to administration of these funds. We identified concerns related to both monitoring activities performed by DOA and reimbursements DOA made to local entities prior to receiving all contractually required information.

Monitoring Activities

In addition to reviewing single audit reports for local entities, DOA's written policy is to perform monitoring activities, which consist primarily of desk reviews or monitoring visits, at least once during the contract period. A desk review includes obtaining and reviewing applicable source documentation from the local entity and reviewing a checklist completed by the local entity regarding its compliance with certain requirements. A monitoring visit is a more in-depth, on-site review of a local entity's program administration that includes reviewing the supporting files maintained by the local entity. For example, DOA reviews invoices and other documentation supporting amounts for which a local entity sought reimbursement. This monitoring, particularly the monitoring visits, is important to ensure the local entities' administration of programs funded by CDBG is appropriate and in compliance with applicable requirements, including those related to allowable costs and activities.

Through June 30, 2013, DOA maintained a relationship with the Wisconsin Economic Development Corporation (WEDC) to administer certain CDBG programs. In the single audit report for FY 2012-13 (report 14-6), we reported that WEDC did not perform monitoring visits during FY 2012-13 for three of the five CDBG programs for which monitoring was expected. We also reported that, for one other program, WEDC did not perform monitoring visits during the first three quarters of FY 2012-13 (Finding WI-13-1). In its corrective action plan, DOA stated that it undertook activities to implement a risk-based monitoring plan for these programs. DOA also stated that it would seek guidance about best practices in subrecipient monitoring from the U.S. Department of Housing and Urban Development (HUD) as part of its provision of technical assistance.

As of July 1, 2013, DOA administers all CDBG programs in their entirety, including monitoring of subrecipients. During the FY 2013-14 audit, DOA told us it prepared a

monitoring plan for the CDBG programs. This monitoring plan includes performing risk assessments of the local entities for most CDBG programs to determine the type of monitoring to be performed; developing monitoring schedules for each CDBG program; and developing a checklist to review subrecipient expenditures for compliance, including for allowability of costs and activities. DOA also indicated that HUD provided technical assistance during an on-site visit in July 2014 to discuss DOA's monitoring plan for CDBG programs.

Of the local entities we selected to review during the FY 2013-14 audit, we found that risk assessments were performed for 12 of the 13 local entities for which we expected DOA to have completed a risk assessment. In addition, for all monitoring activities scheduled in FY 2013-14 that we selected to review, we found completed checklists indicating that DOA determined the subrecipients' expenditures were in compliance with applicable requirements, including that they were for allowable costs and activities.

However, we found DOA did not fully implement a comprehensive monitoring plan for each CDBG program during FY 2013-14. Based on our review of DOA's monitoring schedules, DOA did not include on the monitoring schedules all local entities for which the contract period had not ended and monitoring had not already been performed. For example, for one CDBG program, DOA did not include on its monitoring schedule 69 of the 86 local entities for which the contract period had not ended and monitoring had not already been performed. In addition, DOA had not scheduled monitoring activities for every local entity included on the monitoring schedules. In some cases, DOA had not scheduled monitoring activities prior to the end of the contract period, as required by its policy. For example, DOA had not scheduled monitoring activities for 5 of the 17 local entities included on the monitoring schedules for one CDBG program. DOA also had not performed monitoring activities prior to the end of the contract period for 12 of the 38 reimbursements to local entities that we selected for review. As a result of not fully implementing a comprehensive monitoring plan, DOA cannot be assured that subrecipient expenditures are for allowable costs and activities.

Receipt of Required Information

DOA's contracts with local entities related to the administration of CDBG funds require local entities to submit to DOA certain information prior to DOA reimbursing them for allowable costs and activities. In addition, the program implementation handbook that is referenced in the contract requires certain other information to be submitted to DOA prior to reimbursement. For example, prior to DOA paying the final reimbursement, the contract and the program implementation handbook require local entities to submit to DOA completed Final Labor Standards Reports, and the handbook also requires local entities to submit invoices to support the expenditures requested for reimbursement. However, we found that during FY 2013-14, DOA disbursed CDBG funds to local entities before all required documentation was received. Specifically, of the 38 reimbursements that we reviewed, 7 were final reimbursements that DOA made to local entities before it received the Final Labor Standards Reports or the supporting invoices, or both. In addition, for 2 of the 7 final reimbursements, the reimbursements were made to the local entity after the period for

submission of final reimbursement requests had ended. In one instance, contract amendments were not executed in a timely manner and, in the other instance, DOA told us the request for reimbursement was submitted in a timely manner but was unable to provide documentation to support the timely submission. Although the reimbursements did not appear to be for unallowable costs or activities, DOA did not ensure compliance with the contractually established requirements prior to reimbursing subrecipients.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *implement a comprehensive monitoring plan that includes monitoring subrecipients in a timely manner to ensure programs funded by Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii are properly administered and in compliance with applicable requirements, including a review of amounts paid to subrecipients to ensure amounts were for allowable costs and activities; and*
- *ensure subrecipients submit all required information prior to processing reimbursements.*

Finding 2014-001: Monitoring of Subrecipients

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

<u>Award Numbers</u>	<u>Award Years</u>
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-11-DN-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA will continue to take steps to fully implement a comprehensive monitoring plan that includes risk assessment and timely monitoring of subrecipients to ensure compliance with applicable requirements. In addition to developing and implementing a monitoring schedule for its current awards, DOA will continue to schedule and complete monitoring of awards made by the former Department of Commerce (Commerce) that had not been monitored by that agency or

WEDC prior to the transition of administration to DOA. In many cases, contract end dates for Commerce projects had passed prior to that transition.

DOA will also ensure that subrecipients have submitted all required information prior to processing reimbursements. Commerce and WEDC contract language and program manual requirements related to reports and/or supporting documentation required prior to processing reimbursements have been revised to be logical and consistent with program requirements (e.g. eliminating the requirement to submit Final Labor Standards Reports prior to construction completion). In addition, DOA will work with subrecipients to amend contracts in a timely manner within the schedules of local governing committees when necessary and appropriate.

Finding 2014-002: Program Income

Under certain circumstances, such as when administering a revolving loan fund, local entities are required to calculate and report the amount of program income received and remit the required amount to the State. Nearly \$1.9 million was recorded by DOA as program income for CDBG during FY 2013-14.

As previously noted, through June 30, 2013, DOA maintained a relationship with WEDC to administer portions of CDBG. As a result, local entities reported and remitted program income to either DOA or WEDC during FY 2012-13. Because \$1.6 million, or 89.0 percent of the \$1.8 million of FY 2012-13 program income, was reported to WEDC and related to one CDBG program, we focused our prior audit review on that program income. In the single audit report for FY 2012-13 (report 14-6), we noted WEDC did not verify that program income reported and remitted by the local entities was accurately calculated and could not demonstrate that all program income that should have been received was received (Finding WI-13-2). In its corrective action plan, DOA stated it would continue to develop reporting requirements, policies, and procedures in compliance with applicable regulations. In addition, DOA stated that it had requested technical assistance related to program income from HUD.

As noted, as of July 1, 2013, DOA administers all CDBG programs in their entirety. During FY 2013-14, program income was remitted to a DOA lockbox, and deposit information, including the remittance advice and a copy of the check deposited, was provided to DOA to allow it to record the payments received. Because program income for the same CDBG program previously administered by WEDC accounted for \$1.6 million, or 80.5 percent, of the FY 2013-14 reported program income, we again focused our review on this program income. We found that, during FY 2013-14, DOA did not verify that program income reported and remitted by the local entities was accurately calculated and could not demonstrate that all anticipated program income was received.

DOA told us that it developed a new report during FY 2013-14 to improve the program income information provided by local entities. However, after receiving the completed reports, DOA recognized that the reports did not contain adequate information to track program income. Therefore, DOA did not review the completed reports. DOA further explained that subsequently, during a July 2014 on-site visit, HUD provided the requested technical assistance through a review of draft policies and procedures for tracking program income balances. DOA stated that it then further revised the report, which was first completed by local entities for the nine-month reporting period ended September 30, 2014. We did not review those reports because they were completed and submitted by the local entities after FY 2013-14.

Because DOA did not review the reports completed by local entities during FY 2013-14, DOA cannot be assured that, during FY 2013-14, program income was accurately reported and that all program income that should have been received was actually remitted to the State. For example, for one of the 14 local entities we reviewed, the supporting documentation DOA initially provided indicated that the local entity remitted less than the required amount of program income. Subsequent to our inquiry, DOA obtained additional supporting documentation from the local entity to demonstrate that the local entity had remitted the required amount. Nonetheless, if DOA had reviewed the reported program income for accuracy and had verified the program income that should have been received was actually remitted, DOA would have identified and been able to resolve such discrepancies, including by seeking remittance of additional program income when necessary.

Recommendation

We recommend the Wisconsin Department of Administration review program income reported and remitted by subrecipients to ensure all program income generated is properly administered in compliance with applicable requirements.

Finding 2014-002: Program Income

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

<u>Award Numbers</u>	<u>Award Years</u>
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-11-DN-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure program income is properly administered in accordance with applicable requirements. Consistent with its prior corrective action plan, and as noted by the auditors, DOA continued to develop program income-reporting requirements, policies, and procedures during FY 2013-14. The revised reporting requirements, policies, and procedures were reviewed by technical assistance providers assigned at DOA's request by HUD. The revised reporting requirements, policies, and procedures were tested with a selected local entity to ensure the entity would have the capacity to comply, ensure the resulting data would be complete and sufficient to demonstrate compliance with applicable requirements, and identify training needs. Responsive training materials were developed and web-based training was provided for local entities in advance of the implementation of the revised reporting in FY 2014-15.

Reporting

HUD provides oversight of CDBG recipients and requires that direct CDBG recipients, including DOA, annually submit a State Grant Performance/Evaluation Report and a Section 3 Summary Report. We identified concerns with both of these reports.

Finding 2014-003: State Grant Performance/Evaluation Report

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

HUD requires the State Grant Performance/Evaluation Report to be submitted within 90 days after the end of the program year. However, for the program year ended March 31, 2014, DOA had neither completed nor submitted the State Grant Performance/Evaluation Report as of December 31, 2014. DOA also had not requested an extension from HUD. As a result, DOA did not comply with requirements for completing and submitting the State Grant Performance/Evaluation Report. Because the report had not been completed at the time of our review, we did not test the report for accuracy. DOA stated that the completion and submission of the State Grant Performance/Evaluation Report was delayed because of staff turnover and staff workloads.

Recommendation

We recommend the Wisconsin Department of Administration complete and submit the State Grant Performance/Evaluation Report for the program year ended March 31, 2014, and ensure timely completion and submission of future reports.

Finding 2014-003: State Grant Performance/Evaluation Report***Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)***

<u>Award Numbers</u>	<u>Award Years</u>
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA will complete and submit the State Grant Performance/Evaluation Report for the program year ended March 31, 2014, and ensure timely completion and submission of future reports.

Finding 2014-004: Section 3 Reporting

A portion of CDBG funds may be spent on activities related to Section 3 of the Housing and Urban Development Act of 1968, which requires that employment and other economic opportunities be directed to low- and very low-income persons. The Section 3 Summary Report includes reportable activities, such as activities performed under contracts that exceed established thresholds. The Section 3 Summary Report also includes information on contracts awarded, the resulting number of new hires during the reporting period for various employment categories, and the percentage of work performed on Section 3 reportable activities by those new hires. HUD requires the completed report to be submitted electronically through the Section 3 Summary Reporting System on its website within 90 days after the end of the program year.

In the single audit report for FY 2012-13 (report 14-6), we reported that amounts included in the Section 3 Summary Report submitted to HUD for the program year ended March 31, 2013, did not agree with supporting documentation (Finding WI-13-3). Further, DOA did not track whether all subrecipients that were required to have submitted Section 3 information to DOA for inclusion in the Section 3 Summary Report did so. As part of its corrective action plan, DOA indicated that it would implement revised procedures to ensure the complete and accurate preparation of the Section 3 Summary Report due to be submitted to HUD in June 2014. As instructed by HUD, DOA changed the reporting period for the Section 3 Summary Report from a program year to a federal fiscal year beginning with the report due in June 2014 for the reporting period ended September 30, 2013.

During the FY 2013-14 audit, DOA provided us with a hard copy of its completed Section 3 Summary Report for the reporting period ended September 30, 2013. Although the report was due to HUD in June 2014, as of January 15, 2015, DOA had not submitted the report electronically using HUD's Section 3 Summary Reporting System because the system was unavailable. A December 15, 2014 notice from HUD stated that recipients would be notified when the system became available and that HUD would communicate new due dates at that time.

DOA indicated that, prior to compiling the report for the reporting period ended September 30, 2013, it made changes to the forms used by subrecipients to submit Section 3 information, and DOA staff and new subrecipients participated in training regarding the Section 3 Summary Report. However, it appears that the steps taken were not fully successful as our review again identified concerns with the report preparation. Specifically, for the reporting period ended September 30, 2013, amounts included in the Section 3 Summary Report did not agree with the supporting documentation DOA provided to us, and there were mathematical errors in DOA's compilation of the supporting documentation. For example, although \$560.0 million was reported in the Section 3 Summary Report as the aggregated amount of construction contracts awarded for five CDBG programs, we estimated the aggregate amount to be no more than \$60.0 million based on the supporting documentation DOA provided to us. In addition, DOA did not adequately maintain documentation used in compiling the Section 3 Summary Report, including documentation of all subrecipients required to have submitted Section 3 information to DOA and whether those subrecipients did so. For example, DOA was unable to provide us with the Section 3 information submitted by three subrecipients. These three subrecipients were on a list that DOA created and provided to us, upon our request, of the subrecipients for whom DOA believed Section 3 information should be included in the Section 3 Summary Report.

As a result of these concerns, and because DOA did not perform a secondary review of the Section 3 Summary Report after it was completed, the report prepared for the reporting period ended September 30, 2013, may not be complete or accurate. DOA agreed to review and make the necessary corrections to the Section 3 Summary Report prior to electronically submitting it to HUD using the Section 3 Summary Reporting System when the system becomes available.

Recommendation

We recommend the Wisconsin Department of Administration:

- *review and make necessary corrections to the Section 3 Summary Report for the reporting period ended September 30, 2013, prior to electronically submitting the report;*
- *develop and implement procedures for compiling and reviewing future Section 3 Summary Reports that will ensure the reports are complete and accurate; and*
- *ensure adequate documentation is maintained to support the content of the report.*

Finding 2014-004: Section 3 Reporting***Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)***

<u>Award Numbers</u>	<u>Award Years</u>
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-11-DN-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility for the complete and accurate preparation of the Section 3 Summary Report as well as maintaining adequate documentation to support the content of the report. Therefore, as the auditors recommended and DOA agreed, the Section 3 Summary report for the reporting period ended September 30, 2013, has been corrected so that the report may be electronically submitted should HUD's Section 3 Summary Reporting System become available. In addition, DOA has revised its written procedures for compiling, reviewing, and maintaining documentation to ensure that future Section 3 Summary Reports are accurate and properly supported.

Finding 2014-005: Cash Management

As required by the Cash Management Improvement Act of 1990, as amended, the State has entered into an agreement with the U.S. Department of the Treasury to ensure that neither the State nor the federal government earns interest income at the expense of the other. This agreement is referred to as the Treasury-State Agreement (TSA). For certain federal programs, including CDBG, the TSA specifies the timing for federal reimbursement of allowable grant expenditures. The TSA that covered FY 2013-14 included various methodologies for drawing federal reimbursement for different types of CDBG expenditures.

For most CDBG expenditures, DOA drew federal reimbursements in compliance with the TSA during FY 2013-14. However, for one particular CDBG program, DOA did not follow the TSA for drawing federal reimbursement of aids payments, which accounted for \$1.9 million, or 7.4 percent, of CDBG expenditures in FY 2013-14. DOA indicated that due to staff workloads and decreased aids payments, DOA drew

federal reimbursements for this particular CDBG program monthly, rather than three or four days following the individual payments to subrecipients, as required by the TSA. Additionally, in order to account for subsequent payroll-related adjustments, DOA drew federal reimbursement for administrative expenditures later than provided for in the TSA. These expenditures accounted for \$1.3 million, or 5.1 percent of CDBG expenditures, in FY 2013-14.

Because DOA did not draw federal reimbursement in compliance with the TSA, DOA received federal reimbursement for aids payments for one particular CDBG program and for administrative expenditures later than reimbursement could have been received. This resulted in the loss of interest income for the State of an undetermined, but likely insignificant, amount. Because CDBG is not included in the TSA for FY 2014-15, we do not specifically make a recommendation. Nevertheless, we encourage DOA to draw federal reimbursement of grant expenditures as quickly as practical to reduce the loss of interest income for the State.

Finding 2014-005: Cash Management

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

<u>Award Numbers</u>	<u>Award Years</u>
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-11-DN-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008

Questioned Costs: None

DOA Response: DOA acknowledges its responsibility to ensure that federal reimbursement of grant expenditures are drawn as quickly as practical to reduce the loss of interest income to the State and will continue to evaluate the allocation of resources necessary to accomplish the same.

HOME Investment Partnerships Program

During FY 2013-14, DOA expended \$6.9 million under HOME to expand the supply of decent and affordable housing, particularly housing for low- and very low-income persons. DOA may subgrant or loan HOME funds to various entities, such as public housing authorities and nonprofit organizations, to carry out the missions of programs funded by HOME funds.

Finding 2014-006: Monitoring of Subrecipient Entities

DOA is responsible for monitoring subrecipient entities that it contracts with to administer HOME funds to ensure those entities comply with applicable federal requirements as well as contract requirements related to administration of these funds. We identified concerns related to both monitoring activities performed by DOA and reimbursements DOA made to subrecipient entities prior to receiving all contractually required information.

Monitoring Activities

Federal regulations require HOME recipients, including DOA, to perform monitoring activities at least annually of subrecipient entities. Because annual on-site monitoring visits may not be feasible, HUD permits HOME recipients to conduct risk assessments annually to determine whether to perform desk reviews or on-site monitoring visits for each subrecipient entity. A desk review includes obtaining and reviewing applicable source documentation from a subrecipient entity regarding its compliance with certain requirements, whereas an on-site monitoring visit is a more in-depth review of a subrecipient entity's program administration that includes reviewing the supporting files maintained by the entity. For example, during an on-site monitoring visit, DOA reviews invoices and other documentation supporting amounts for which a subrecipient entity sought reimbursement. This monitoring, particularly the on-site monitoring visits, is important to ensure the administration of HOME programs is appropriate. This monitoring is also a key component of how DOA ensures compliance with applicable federal requirements, including those requirements related to eligibility, allowable costs and activities, earmarking, matching, program income, and property inspections.

As outlined in HUD's *Monitoring HOME* guidebook, DOA should have a comprehensive monitoring plan that includes procedures for conducting and documenting risk assessments to determine the type of monitoring to perform, development and maintenance of monitoring schedules, and use of checklists or other forms while performing monitoring activities that facilitates an assessment of the subrecipient entity's compliance with applicable requirements. A comprehensive monitoring plan helps DOA ensure that the type of monitoring performed is appropriate based on the risks identified and that monitoring activities are performed consistently and in a timely manner.

During the FY 2013-14 audit, we found that DOA did not have documented procedures for conducting risk assessments to determine the type of monitoring activity to be performed. Although DOA told us that it had conducted risk assessments, it could not provide documentation that it did so. In addition, DOA did not have complete monitoring schedules for all HOME programs and, for the monitoring that was performed, it did not consistently use checklists that facilitated an assessment of the subrecipient entity's compliance with federal requirements. For example, for one HOME program, DOA neither had a monitoring schedule nor performed any monitoring activities. For another HOME program, DOA had developed a monitoring schedule, but it did not schedule or perform monitoring activities for 16 of the 24 contracts with subrecipient entities included on the

monitoring schedule. Even though DOA's monitoring plan required it to perform monitoring of these 16 contracts at least once during the performance period, it did not schedule or perform monitoring before the performance period had ended. For a third HOME program, DOA had developed a monitoring schedule and performed monitoring, but used a checklist that did not adequately enable it to assess compliance with federal requirements.

Further, DOA's documented approach for scheduling monitoring activities does not appear to meet HUD requirements to perform monitoring at least annually. For one HOME program, the approach documented in the contracts with subrecipient entities requires monitoring activities to be performed at least once during the performance period, which is defined in the contract and generally exceeds one year. For another HOME program for which project length generally exceeds one year, the approach documented in the program manual requires monitoring activities to be performed at the end of the project and every three years thereafter. For two other HOME programs, DOA has not documented its approach for scheduling monitoring. Because DOA's monitoring schedules are not complete and DOA's approach for scheduling monitoring is either not documented or is documented but does not appear to comply with HUD requirements to perform monitoring at least annually, DOA cannot be certain that it will perform monitoring in a timely manner.

In summary, DOA does not have a comprehensive monitoring plan and is not in compliance with requirements to monitor HOME subrecipient entities. In addition, because DOA is not adequately monitoring the subrecipient entities, DOA is not assured compliance with other requirements, including those related to eligibility, allowable costs and activities, earmarking, matching, program income, and property inspections.

Receipt of Required Information

DOA's contracts with subrecipient entities related to the administration of HOME funds require subrecipient entities to submit to DOA certain information prior to DOA reimbursing the entities for allowable costs and activities. In addition, the program manual referenced in the contracts requires certain other information to be submitted to DOA prior to reimbursement. For example, prior to DOA paying the final reimbursement, the contract and program manual require subrecipient entities to submit to DOA Contract Completion reports. The program manual also requires subrecipient entities to submit Activity Set-up forms to support the expenditures requested for reimbursement. However, we found that during FY 2013-14, DOA disbursed HOME funds to subrecipient entities before all required documentation was received. Specifically, of the 45 reimbursements that we reviewed, 4 were made to entities before DOA received the Contract Completion reports or the Activity Set-up forms. Although the reimbursements did not appear to be for unallowable costs or activities, DOA did not ensure compliance with the contractually established requirements prior to reimbursing subrecipient entities.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *develop and implement a comprehensive monitoring plan that ensures programs funded by the HOME Investment Partnerships Program are properly administered and in compliance with applicable requirements; and*
- *ensure subrecipient entities submit all required information prior to processing reimbursements.*

Finding 2014-006: Monitoring of Subrecipient Entities***HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA is developing and implementing a comprehensive monitoring plan that includes procedures for conducting and documenting risk assessments to determine the type of monitoring to perform; development and maintenance of monitoring schedules; and use of checklists or other forms while performing monitoring activities that will facilitate an assessment of subrecipient compliance with applicable requirements. Monitoring schedules have been set through April 2015, with additional tentative dates planned through December 2015. DOA has also reviewed its policies and procedures for reimbursing subrecipient expenditures and is modifying its program manual to ensure compliance with the 2013 HOME Final Rule that went into effect during FY 2013-14.

Program Income

During FY 2013-14, program income was generated under programs currently and previously funded by HOME funds. Although DOA requires program income generated under one program to be remitted to DOA, DOA permits subrecipient entities to retain program income generated under other programs and to use that program income for HOME-funded activities as outlined in its contracts with subrecipients. We identified concerns related to both program income remitted to DOA and program income retained by subrecipients.

Finding 2014-007: Program Income Remitted to DOA

Under the Rental Housing Development (RHD) program, DOA may provide HOME funding to subrecipients in the form of loans. For these loans, DOA is responsible for tracking principal and interest payments received, the outstanding balance of the loan, and any deferments of the scheduled loan payments. The principal and interest payments remitted to DOA represent program income for the RHD program. During FY 2013-14, DOA recorded nearly \$1.0 million of program income.

As part of ensuring that all program income is received and outstanding loan balances are accurate, appropriate internal controls should include proper segregation of job duties, particularly for those duties related to the receipt of principal and interest payments; monitoring outstanding loan balances; approving the deferment of loan principal payments; and adjusting the loan balances for payments received or deferments approved. However, we found that one DOA employee was primarily responsible for all of these duties.

Because these job duties were not properly segregated and we did not identify other compensating controls, a control deficiency existed that increased the risk that any of the following could occur and not be detected:

- principal and interest payments could be received and misappropriated;
- principal and interest payments could become past due or be inappropriately deferred; and
- outstanding loan balances could be erroneously or inappropriately changed.

For example, if the outstanding loan balance for a loan was reduced for a payment received, but the payment was not deposited, this would likely remain undetected by DOA due to the lack of properly segregated job duties. Although our testing did not identify errors or instances of inappropriate activity, we are required to report this internal control deficiency because of the potential for erroneous or inappropriate activity to occur without detection. Although DOA indicated that it did not have adequate staffing levels to properly segregate job duties, it also appears that DOA had not fully considered the need to segregate job duties when it designed the procedures for administering program income related to RHD program loans.

☑ Recommendation

We recommend the Wisconsin Department of Administration develop and implement procedures to properly segregate job duties for administering program income for the Rental Housing Development program funded by the HOME Investment Partnerships Program.

Finding 2014-007: Program Income Remitted to DOA*HOME Investment Partnerships Program (CFDA #14.239)*

<u>Award Numbers</u>	<u>Award Years</u>
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure program income is properly administered in accordance with applicable requirements. DOA has taken immediate steps to segregate job duties for administering RHD program income and is also evaluating the feasibility of collecting RHD program income receipts in an established lockbox.

Finding 2014-008: Program Income Retained by Subrecipients

For certain other HOME programs, program income is generated from multiple sources, such as principal and interest payments on loans made using HOME funds as well as the sale of real property for which HOME funds had been used to acquire, rehabilitate, or construct the property. DOA permits subrecipients of those other HOME programs to retain the program income generated and use it to fund activities that would otherwise be funded by HOME funds, as outlined in its contracts with subrecipients. Federal regulations require program income to be used for HOME expenditures before seeking reimbursement for such expenditures. To enable DOA to ensure federal regulations are met, DOA's contracts and program manual require subrecipients that retain program income to submit to DOA semiannual program income reports that provide information on the receipt and use of program income. For the program year ended March 31, 2014, those subrecipients reported program income of nearly \$2.9 million.

Although DOA received semiannual program income reports from subrecipients and maintained a spreadsheet summarizing the reports received, DOA did not adequately review these reports. For example, one subrecipient reported a negative program income balance of \$308,000 for one contract for the six-month period ended March 31, 2014. As a result of our inquiry, DOA contacted that subrecipient and determined that the subrecipient made an error and should have reported a positive program income balance of \$249,000.

DOA also did not use the information provided in the semiannual program income reports to ensure that subrecipients used the reported program income prior to seeking reimbursement from DOA for HOME expenditures. Specifically, our review of DOA's summary spreadsheet for the six-month period ended March 31, 2014, identified 11 contracts with subrecipients for which DOA reimbursed the

subrecipients even though the subrecipients had available program income under those contracts. For example, DOA reimbursed a subrecipient \$30,000 for HOME program expenditures it incurred under one contract even though the subrecipient reported for that contract a beginning program income balance of \$12,765, additional program income received of \$65,500, and that it had used no program income. Although an amount could not be readily determined, we question an undetermined amount for which DOA sought federal reimbursement of HOME expenditures for payments made to subrecipients prior to the subrecipients' use of program income.

In addition, as we reported in Finding 2014-006, DOA did not perform the required monitoring activities during FY 2013-14. These monitoring activities are a key component of how DOA ensures compliance with federal requirements, including those related to program income. Therefore, for FY 2013-14, DOA is not assured that program income retained by subrecipients was accurately reported and that the program income was used before DOA reimbursed subrecipients for HOME expenditures incurred. DOA also cannot be assured that it only sought federal reimbursement for funds it disbursed to subrecipients for HOME expenditures before program income was used.

We found that DOA's contracts with subrecipients require subrecipients only to obligate, but not necessarily spend, program income prior to requesting reimbursement from DOA. The program manual requires subrecipients to use program income prior to seeking reimbursement from DOA. The inconsistency between the contracts and the program manual may have contributed to subrecipients requesting reimbursement from DOA before using program income.

Recommendation

We recommend the Wisconsin Department of Administration take steps to ensure that subrecipients use available program income prior to requesting reimbursement from the Department for HOME Investment Partnerships Program expenditures.

Finding 2014-008: Program Income Retained by Subrecipients

HOME Investment Partnerships Program (CFDA #14.239)

<u>Award Numbers</u>	<u>Award Years</u>
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

Questioned Costs: Undetermined

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility to ensure program income is properly administered in accordance with applicable requirements. To ensure that program income is expended prior to seeking federal reimbursement of HOME expenditures, DOA will: make the contract and program manual requirements consistent related to the use of program income; require subrecipients to certify that they have used their program income when requesting reimbursement of expenditures; and develop policies and procedures to verify subrecipient certifications.

Finding 2014-009: Inspection of Rental Housing Units

In FY 2013-14, nearly \$2.8 million, or 40.6 percent of HOME expenditures, was expended under the RHD program to assist eligible entities in developing affordable rental housing units. For this program and for rental housing unit projects funded by a prior HOME program, DOA is responsible for ensuring on-site inspections are performed in a timely manner to assess whether rental housing units comply with the housing quality standards (HQS) established by HUD. Depending on the number of units within a rental housing project, HUD requires these on-site inspections to be performed every one to three years during the period of affordability, which ranges from five to twenty years.

When performing these inspections, DOA uses an HQS inspection checklist provided by HUD to ensure the inspections performed allow DOA to assess whether rental housing units are in compliance with HQS. In addition, DOA uses a spreadsheet to schedule and monitor the on-site inspections to ensure inspections are performed in a timely manner. For certain rental housing units, and instead of performing its own inspections, DOA relies on inspections performed by the Wisconsin Housing and Economic Development Authority (WHEDA) under a memorandum of understanding between DOA, WHEDA, HUD, and the U.S. Department of Agriculture's Rural Development to reduce the number of inspections for certain properties. For inspections performed by WHEDA, DOA obtains and reviews inspection reports from WHEDA to ensure the rental housing units' compliance with HQS and to ensure WHEDA performs inspections in a timely manner.

However, despite DOA's process related to on-site inspections, we found that DOA did not comply with HUD's inspection requirements and did not maintain adequate documentation of the inspections performed. During the FY 2013-14 audit, we reviewed the inspections performed for rental housing units under 25 contracts and found:

- For six contracts, DOA did not maintain a completed HQS inspection checklist supporting its assessment of each rental housing unit's compliance with HQS.

- For five contracts, DOA had not performed any inspections even though the required time period to perform the inspection had passed.
- For four contracts, although DOA had obtained inspection reports from WHEDA, the inspection had not been performed within the required time period.
- For three contracts, DOA did not have inspection reports or other documentation from WHEDA to demonstrate that WHEDA performed the on-site inspections. After our inquiry, DOA requested and received inspection reports from WHEDA to demonstrate that all three contracts had received on-site inspections. However, the inspection was not performed within the required time period for one of these contracts.

DOA told us that the required on-site inspections have not been performed in a timely manner or documented consistently because of staff turnover and staff workloads.

Recommendation

We recommend the Wisconsin Department of Administration ensure on-site inspections are performed in a timely manner and that adequate documentation is maintained.

Finding 2014-009: Inspection of Rental Housing Units

HOME Investment Partnerships Program (CFDA #14.239)

<u>Award Numbers</u>	<u>Award Years</u>
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA will develop a quality control system to ensure that on-site inspections are performed in a timely manner, HUD inspection forms are used consistently, and that documentation is collected and maintained in the project file.

Finding 2014-010: Section 3 Reporting

A portion of HOME funds may be spent on activities related to Section 3 of the Housing and Urban Development Act of 1968, which requires that employment and other economic opportunities be directed to low- and very low-income persons. HUD requires that direct HOME recipients, including DOA, annually submit a Section 3 Summary Report for reportable activities, such as activities performed under contracts that exceed established thresholds. The Section 3 Summary Report also includes information on contracts awarded, the resulting number of new hires during the reporting period for various employment categories, and the percentage of work performed on Section 3 reportable activities by those new hires. HUD requires the completed report to be submitted electronically through the Section 3 Summary Reporting System on its website within 90 days after the end of the program year.

During the FY 2013-14 audit, DOA provided us with a hard copy of its completed Section 3 Summary Report for the reporting period ended September 30, 2013. Although the report was due to HUD in June 2014, as of January 15, 2015, DOA had not submitted the Section 3 Summary Report electronically using HUD's Section 3 Summary Reporting System because the system was unavailable. A December 15, 2014 notice from HUD states that recipients will be notified when the system becomes available and that HUD will communicate new due dates at that time.

During our review of the Section 3 Summary Report for the reporting period ended September 30, 2013, we found that amounts included in the report did not agree with the supporting documentation provided to us. Additionally, DOA did not adequately identify and track whether all subrecipients that were required to have submitted Section 3 information did so. Based on supporting documentation provided to us, the amount of construction contracts awarded was understated by approximately \$592,000 in the Section 3 Summary Report, of which \$459,000 related to six subrecipients from whom DOA had not obtained Section 3 information prior to our inquiry. As a result of these concerns, and because DOA did not perform a secondary review of the Section 3 Summary Report after it was completed, the Section 3 Summary Report prepared for the reporting period ended September 30, 2013, may not be complete or accurate. DOA agreed to review and make the necessary corrections to the Section 3 Summary Report prior to electronically submitting it to HUD using the Section 3 Summary Reporting System when the system becomes available.

Recommendation

We recommend the Wisconsin Department of Administration:

- *review and make necessary corrections to the Section 3 Summary Report for the reporting period ended September 30, 2013, prior to electronically submitting the report;*

- *develop and implement procedures for compiling and reviewing future Section 3 Summary Reports that will ensure the reports are complete and accurate; and*
- *ensure adequate documentation is maintained to support the content of the report.*

Finding 2014-010: Section 3 Reporting

HOME Investment Partnerships Program (CFDA #14.239)

<u>Award Numbers</u>	<u>Award Years</u>
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

Questioned Costs: None

DOA Response and Corrective Action Plan: DOA acknowledges its responsibility for the complete and accurate preparation of the Section 3 Summary Report as well as maintaining adequate documentation to support the content of the report. Therefore, as the auditors recommended and DOA agreed, the Section 3 Summary Report for the reporting period ended September 30, 2013, has been corrected so that the report may be electronically submitted should HUD's Section 3 Summary Reporting System become available. In addition, DOA has revised its written procedures for compiling, reviewing, and maintaining documentation to ensure that future Section 3 Summary Reports are accurate and properly supported.

Finding 2014-011: Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools

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

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

Federal rules require the State to return to the federal government the federal share of excess reserve balances accumulated in internal service funds, accounts, and individually billable cost pools, as well as any amounts used for other purposes, including lapses to the General Fund. In several past audits, most recently as Finding WI-12-1 in report 13-5, we reported concerns related to the accumulation of excess working capital reserve balances and lapses to the General Fund. We also discussed the importance for the State to either reduce user billing rates or provide user rebates to reduce accumulated balances, which would free up funds for state agencies to spend on federal programs and maximize the federal funds available to the State.

For FY 2013-14, DOA told us that it reduced billing rates for certain internal service funds, accounts, and individually billable cost pools, which would help to limit the accumulation of excess balances. Nevertheless, excess balances continued to accumulate and DOA continued to lapse funds from certain internal service funds, accounts, and individually billable cost pools. Because DOA both accumulated excess balances and lapsed funds to the General Fund, it returned \$1.6 million to the federal government that DOA identified as the federal government's share of the accumulated balances or lapsed funds. If DOA had better monitored the working capital reserve balances in and refrained from lapsing funds from its internal service funds, accounts, and individually billable cost pools, the State could have retained the \$1.6 million for use directly on federal grant programs.

We note that in its determination of the federal share of excess balances and lapses, DOA failed to consider an \$821,300 lapse from the human resource management individually billable cost pool that occurred in July 2013. DOA will need to return the federal share of this lapse, which we estimate to be \$124,300. Because DOA did not return these funds to the federal government, we question \$124,300 in human resource management costs charged by various state agencies to multiple federal programs.

Recommendation

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

- *monitor the balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, reduce user rates or provide rebates to user agencies, or both, to reduce the balances below the maximums allowed; and*

- *discontinue making lapses from the internal service funds, accounts, and individually billable cost pools to the State's General Fund.*

However, in the event excess balances are accumulated or the Department lapses funds from its internal service funds, accounts, or individually billable cost pools, we recommend the Department ensure that the federal share of any excess balances or lapses is remitted in a timely manner to the federal government.

Finding 2014-011: Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools

Multiple Programs

Questioned Costs: \$124,300

DOA Response and Corrective Action Plan: DOA recognizes the importance of taking measures to reduce excess balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, as appropriate, to reduce balances and maximize federal funds available to federal programs by reducing user rates and/or providing rebates to user agencies. In FY 2013-14, DOA adjusted user rates in certain internal service funds, accounts and individually billable cost pools and, in prior years, has provided rebates to user agencies in an effort to reduce the working capital reserve balance to allowable levels. DOA will continue to use one or both of those tools when monitoring of estimated working capital reserve balances indicates that balances may exceed those allowed by federal rules.

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

Finally, DOA will remit to the federal government the federal share of the \$821,300 lapse from the human resource management individually billable cost pool that resulted in \$124,300 of costs questioned by the auditors.

**Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Housing and Urban Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-001	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Monitoring of Subrecipients*	\$ 0
2014-002	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Program Income*	0
2014-003	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report	0
2014-004	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Section 3 Reporting*	0
2014-005	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Cash Management	0
2014-008	14.239	HOME Investment Partnerships Program	Program Income Retained by Subrecipients	Undetermined
2014-006	14.239	HOME Investment Partnerships Program	Monitoring of Subrecipient Entities	0
2014-007	14.239	HOME Investment Partnerships Program	Program Income Remitted to DOA	0
2014-009	14.239	HOME Investment Partnerships Program	Inspection of Rental Housing Units	0
2014-010	14.239	HOME Investment Partnerships Program	Section 3 Reporting	0

Findings Affecting Multiple Programs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-011		Multiple Programs	Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools	\$ 124,300

* Repeat finding from report 14-6.

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

Department of Children and Families ■

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. DCF also administers the Wisconsin Shares child care subsidy program and Wisconsin Works (W-2), Wisconsin's work-based public assistance program. During FY 2013-14, DCF disbursed approximately \$2.0 billion, of which federal grants financed \$597.3 million.

We reviewed DCF's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for four type A programs. In addition, we followed up on DCF's progress in addressing concerns from Findings WI-13-4 through WI-13-10 of the FY 2012-13 audit. DCF continues to work with the federal government to finalize a resolution for Finding WI-13-4. Due to changes to the State's Treasury-State Agreement (TSA), corrective action is no longer needed for Finding WI-13-6. However, we continue to report concerns related to the timeliness of rate-setting reviews for Foster Care—Title IV-E (CFDA #93.658), case file documentation for cases funded by the Temporary Assistance for Needy Families (TANF) program (CFDA #93.558) and the Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596), untimely closure of cases funded by the TANF program for noncooperation with the State's local child support agency, and computer data matches for the TANF program. We also report new concerns related to criminal background checks for Adoption Assistance (CFDA #93.659), Adoption Assistance maintenance payment amendments, performance-based payments for the TANF program, and Federal Funding Accountability and Transparency Act (FFATA) reporting for all of the four programs we audited.

In addition to these findings, we noted certain additional matters, which we have conveyed to management in separate communications.

Adoption Assistance Maintenance Payments

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

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

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

Finding 2014-012: Unallowable Costs under Adoption Assistance

Beginning with the FY 2009-10 audit and through the FY 2011-12 audit, we identified concerns related to cases for children in foster care whose parents had their parental rights terminated and who were transitioning from the foster care program to the adoption assistance program. We were concerned because DCF special needs adoption staff included costs in the exceptional rate that were unallowable and were not eligible for federal reimbursement under Foster Care—Title IV-E. As such, the portion of the adoption assistance maintenance payment

that exceeded the allowable amounts under Foster Care—Title IV-E was also unallowable for federal reimbursement under Adoption Assistance.

As noted in the single audit report for FY 2012-13 (report 14-6), DCF has taken corrective actions to address concerns we identified during the audits for FY 2009-10 through FY 2011-12. For example, in July 2011 DCF began a centralized review of all rate-setting documentation for adoption assistance cases, including written explanations for exceptional rates. In addition, DCF began conducting quarterly meetings in November 2012 with regional rate-setting staff to discuss rate-setting practices and expectations for exceptional rate justifications. DCF also performs a monthly query of all foster care and pre-adoptive case exceptional rate explanations for key words, such as respite or medical care, that would indicate unallowable costs. Any rates containing unallowable costs are expected to be corrected by the worker responsible for the rate setting.

Based on the fieldwork we performed during both the FY 2012-13 audit and the FY 2013-14 audit, the corrective actions taken by DCF appear to have addressed past concerns in this area. For the FY 2013-14 audit, we again reviewed 40 adoption assistance cases for which both foster care and adoption assistance maintenance payments were provided. Based on the available documentation, we did not identify any cases that had unallowable costs in the calculation of an exceptional rate.

DCF is currently in the process of resolving our prior audit findings in this area with the federal government. As part of the resolution process, DCF and the federal government agreed in July 2013 to a methodology to calculate an amount to return to the federal government representing federal reimbursements for unallowed costs included in the exceptional rate for children who were eligible under Foster Care—Title IV-E and Adoption Assistance. DCF has completed its review of exceptional rates for a sample of 253 cases new to the adoption assistance program from January 2004 through June 2011. For each case, DCF recalculated and reduced the exceptional rate by amounts that are either unallowable or unsupported. This information was submitted to the federal government in January 2015 for its review. The recalculated rates from this sample are expected to be used to calculate an error percentage to determine the amount DCF will return to the federal government under Foster Care—Title IV-E and Adoption Assistance.

Because this resolution process is incomplete, DCF continued to make payments to adoptive parents that included unallowable amounts for cases we identified in prior audits. Therefore, we question an unknown amount that continued to be claimed for federal reimbursement under Adoption Assistance during FY 2013-14.

Finding 2014-012: Unallowable Costs under Adoption Assistance

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1407	2013
G1402WI1407	2014

Questioned Costs: Undetermined

Finding 2014-013: Exceptional Rate Documentation

In the single audit report for FY 2012-13 (report 14-6), we also expressed concern and suggested that DCF work with the federal government to determine whether DCF’s documentation requirements for exceptional rates are reasonable. Specifically, we were concerned with the limited documentation of large amounts for “personal incidentals.”

During the FY 2013-14 audit, we reviewed 40 adoption assistance cases for which both foster care and adoption assistance maintenance payments were provided. Personal incidentals were included in the exceptional rate for 30 of the 40 cases, including 7 cases in which the personal incidentals ranged from \$300 to \$600 per month. Although personal incidentals are an allowable cost, federal guidance indicates that personal incidentals are items typically purchased for the child on an occasional, as-needed basis and may include a variety of items, such as items related to personal hygiene, cosmetics, over-the-counter medications, diapers, and graduation fees. Based on this guidance, we were concerned about the large amounts for personal incidentals that were included in the exceptional rates without additional documentation.

We discussed our concerns with DCF staff, who indicated that personal incidentals were included in the exceptional rates in the amount that the DCF special needs adoption staff believed met the needs of the child. It is noted that when testing for other foster care compliance areas, we reviewed 56 other foster care cases for which rates were set by county or BMCW staff. None of these 56 cases included any personal incidentals in the exceptional rate. It would appear that personal incidentals generally are not included in the exceptional rates for foster care cases until the child is transitioning to the adoption assistance program, at which time DCF special needs adoption staff assume responsibility for calculating the maintenance payments.

Recommendation

We recommend the Wisconsin Department of Children and Families work with the federal government to ensure its documentation policies for exceptional payments, specifically large amounts for personal incidentals, meet federal requirements.

Finding 2014-013: Exceptional Rate Documentation

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1401	2013
G1402WI1401	2014

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1407	2013
G1402WI1407	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF acknowledges the concern and DCF will continue to work with the federal government to ensure that the state rate-setting policy continues to be consistent with federal requirements.

Finding 2014-014: Criminal Records Check under Adoption Assistance

To be eligible to participate in the adoption assistance program, prospective adoptive parents must, among other things, pass a criminal records check. Licensing agencies are responsible for reviewing criminal records and identifying any convictions that would prevent a prospective adoptive parent from passing the criminal records check. To satisfactorily pass the criminal records check, a prospective adoptive parent must not have committed a felony crime against children. State statutes outline those crimes that are considered crimes against children.

As part of our adoption assistance testing, we reviewed criminal records checks for 40 cases and found one case in which an adoptive parent had a felony conviction related to receiving stolen property from a child, which at the time of the conviction was considered a felony crime against children. The licensing agency reviewed the criminal records check prior to the adoption. However, at the time of our fieldwork, DCF stated that the licensing agency misinterpreted state statutes and inappropriately concluded that the prospective adoptive parent satisfactorily passed the criminal records check. DCF also stated that because one of the adoptive parents was convicted of a felony crime against children, any payments made to these adoptive parents would be ineligible for federal reimbursement.

During FY 2013-14, these adoptive parents received a total of \$72,700 in maintenance payments for five adoptive children, all of whom were previously determined eligible for federal reimbursement. We question \$43,038, which represents the federal reimbursements DCF received related to these maintenance payments.

It is noted that these adoptive parents started receiving adoption assistance payments in June 2006. Additionally, as early as December 2004, these adoptive parents also received foster care payments for foster children placements, which are subject to the same criminal records check eligibility requirements. Because these payments did not occur in FY 2013-14, we do not question costs related to these payments.

At the time of our fieldwork, DCF staff indicated that they would update the adoption assistance and foster care eligibility status of all children placed with these adoptive parents to be ineligible for federal reimbursement. Staff also indicated that they would return to the federal government the federal funds received for the children placed with these adoptive parents during our current audit period, as well as all other periods.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure that the federal portion of the maintenance payments for all adoption and foster care placements related to the case we identified are returned to the federal government and that any future maintenance payments to these adoptive parents are not claimed for federal reimbursement.

Finding 2014-014: Criminal Records Checks under Adoption Assistance

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1407	2013
G1402WI1407	2014

Questioned Costs: \$43,038

DCF Response and Corrective Action Plan: New information regarding the case in question has come to light, and DCF is following up with the issue. Once the issue has been clarified, if necessary, the federal portion of funds claimed on behalf of all cases involving this provider will be refunded through a prior period adjustment for the quarter ending after the resolution date. Also, if determined necessary, DCF will update the eligibility status for these cases to prevent future federal claiming on behalf of children adopted by this provider. DCF has taken corrective action to ensure that child placing agencies are correctly applying state law when licensing foster homes.

Finding 2014-015: Adoption Assistance Amendments

Adoption assistance maintenance payments are for children with special needs, are determined at the time of adoption, and become part of a binding legal agreement between DCF and the adoptive parents. In the event a child does not have special needs at the time of adoption, but is at risk of developing special needs, the adoptive parents do not receive maintenance payments. However, the adoptive parents may request and receive maintenance payments if the child subsequently develops special needs.

The adoption assistance maintenance payment amount will not change while the child is in the adoption assistance program unless there is a substantial change in the level of needs of the child, at which time the maintenance payment may be amended. The adoptive parents must submit documentation to support the amendment request. This documentation includes an Adoption Assistance Amendment Request form, which includes a special needs assessment completed by the adoptive parents, as well as a confirmation of that assessment from an appropriate professional. DCF reviews this documentation to ensure that it supports an increase in the child's needs before amending the maintenance payment.

DCF's policy is that the amended maintenance payment is effective for one year and may be extended for a second year if the adoptive parents submit an Option to Continue Current Rate form that confirms the child still has increased needs. DCF does not require the adoptive parents to submit a new special needs assessment nor a confirmation from an appropriate professional. If, after the second year, the adoptive parents wish to continue to receive an amended maintenance payment, they are required to submit a new Adoption Assistance Amendment Request form along with a new confirmation of the special needs from an appropriate professional. Each year, DCF sends information to the adoptive parents outlining what the adoptive parents must submit to continue receiving an amended maintenance payment.

During the FY 2013-14 audit of Adoption Assistance, we tested 25 cases with amendments to maintenance payments and identified two concerns. First, we found one case in which DCF approved the amendment request without receiving the appropriate documentation. DCF informed the adoptive parents that a new Adoption Assistance Amendment Request form along with a new confirmation of the special needs from an appropriate professional was needed in order to continue receiving an amended rate. However, the adoptive parents submitted an Option to Continue Current Rate form, but did not include a new special needs assessment, and did not submit the required confirmation from an appropriate professional. Since DCF did not receive the appropriate documentation, the maintenance payment should have reverted to the originally agreed upon amount. We question \$1,148, representing the federal share of the difference between the amended maintenance payments that were paid in FY 2013-14 after the previous amendment request expired and the original maintenance payment amount.

Second, we found one amendment case in which the child was determined to be at risk of developing special care needs at the time of adoption. DCF's policy is that the amended maintenance payment includes the basic rate applicable at the time of the initial amendment request. However, DCF staff used an incorrect basic rate of \$317, which was the basic rate applicable at the time of the adoption, and not the basic rate of \$381, which was the basic rate applicable at the time the initial amendment request was received. DCF staff stated that they would adjust the amended maintenance payment and process a one-time payment to pay the adoptive parents for the difference between the correct basic rate and the basic rate that was used.

DCF indicated that each of these errors occurred because of a staff oversight. During FY 2013-14, the adoption unit transitioned from a paper records system to electronic records. As a result, several adoption assistance amendment procedures changed. These changes may have contributed to the staff oversight.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure that requests for amendments to adoption assistance maintenance rates are properly processed.

Finding 2014-015: Adoption Assistance Amendments

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1407	2013
G1402WI1407	2014

Questioned Costs: \$1,148

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will ensure that staff follow tighter controls and documentation requirements when amending Adoption Assistance agreements and payments. DCF will also work with the eWiSACWIS team to incorporate logic that identifies cases with special circumstances such as those noted in the review.

Foster Care Maintenance Rates

Foster care maintenance rates should be reviewed periodically to ensure that the rates continue to be appropriate. DCF's policy is to review the foster care maintenance rate every six months while a child is in a foster home or treatment foster home. If certain eligibility criteria are met, DCF may request federal reimbursement under Foster Care—Title IV-E for a portion of these payments.

Finding 2014-016: Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare

BMCW is responsible for determining foster care maintenance payments that should be paid on behalf of Milwaukee County children in foster care. During past audits, we found that BMCW staff did not complete rate-setting reviews in a timely manner. In the FY 2011-12 audit, we found untimely rate-setting reviews for 11 of the 40 BMCW cases we reviewed (Finding WI-12-14). For the FY 2012-13 audit, we continued to find untimely rate-setting reviews for 7 of the 40 BMCW cases we reviewed (Finding WI-13-5).

DCF has taken several corrective actions to address our previous findings, including establishing quarterly meetings with rate-setting coordinators to discuss compliance with departmental rate-setting policies, such as rate-setting timeliness requirements. Other efforts have included the development of a monitoring report, which became available in July 2012, to assist caseworkers and supervisors in identifying cases that are due for rate reviews. However, the monitoring report was not used by all DCF rate-setting staff from February 2014 through October 2014 because it contained incomplete information. In addition, DCF did not implement the corrective action step discussed in its response to Finding WI-13-5 that requires explanations from BMCW rate-setters of why rate-setting policy requirements were not met.

Although some improvements have been made, DCF needs to continue its efforts to ensure BMCW completes rate-setting reviews in a timely manner. During the FY 2013-14 audit, we found that BMCW staff did not complete timely rate-setting reviews for 5 of 40 cases we reviewed. For example, a rate-setting review for one case was completed on August 16, 2013, and another review should have been completed by February 16, 2014. However, the next rate-setting review was not completed until September 25, 2014, when the maintenance payment increased by \$32. The September 2014 rate-setting review was completed more than seven months later than DCF's policy requires. It is possible that the circumstances that caused the caseworker to increase the monthly maintenance rate existed earlier and, if the rate had been reviewed on February 16, 2014, the foster parent would have been provided the higher maintenance payment to care for the child at that time.

Recommendation

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

Finding 2014-016: Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1401	2013
G1402WI1401	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF continues to have statewide quarterly rate-setting meetings with BMCW staff to review performance issues and present trends related to performance statistics. Review and discussion of rate-setting timeliness is a standing agenda item for these meetings and for the quarterly regional Title IV-E meetings.

Several upgrades to the eWiSACWIS information system that were completed in February 2014 made it easier to create and approve rate-setting work in a timely fashion, including the ability to modify previous rates without impacting current rate setting. However, as noted, eWiSACWIS upgrades also affected some of the functionality in the Rate Review Timeliness report. In October 2014, repairs to this report were completed, so rate setters now have improved workflow functionality and complete information regarding upcoming and overdue rate settings. DCF staff will continue to monitor this report and work with rate setters to identify any needed changes, such as training needs, policy clarifications, or additional eWiSACWIS enhancements.

Finding 2014-017: Foster Care Rate Setting for the Balance of the State Cases

Generally, Wisconsin counties are responsible for determining foster care maintenance payments that should be paid on behalf of foster care children in the balance of the state (in counties other than Milwaukee). We found county staff did not complete timely rate-setting reviews for 5 of the 22 county foster care cases we reviewed during the FY 2013-14 audit. For example, a county foster care case that had a rate-setting review completed on September 16, 2013, should have had another review completed by March 16, 2014. However, as of January 2015, the rate-setting review had not been completed. Because the rate-setting reviews are not being completed in a timely manner, it is possible that the foster care maintenance payments for which DCF requests federal reimbursement are for an amount that is more or less than is necessary to meet the needs of foster children.

Recommendation

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

Finding 2014-017: Foster Care Rate Setting for the Balance of the State Cases

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1401	2013
G1402WI1401	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF continues to have statewide quarterly rate-setting meetings with county staff to review performance issues and present trends related to performance statistics. Review and discussion of rate-setting timeliness is a standing agenda item for these meetings and for the quarterly regional Title IV-E meetings.

Several upgrades to the eWisACWIS information system that were completed in February 2014 made it easier to create and approve rate-setting work in a timely fashion, including the ability to modify previous rates without impacting current rate setting. However, as noted, eWisACWIS upgrades also affected some of the functionality in the Rate Review Timeliness report. In October 2014, repairs to this report were completed, so rate setters now have improved workflow functionality and complete information regarding upcoming and overdue rate settings. DCF staff will continue to monitor this report and work with rate setters to identify any needed changes, such as training needs, policy clarifications, or additional eWisACWIS enhancements.

Case File Documentation

DCF is responsible for the overall administration of the Wisconsin Shares child care subsidy program, which is funded by the State, CCDF Cluster, and TANF. DCF also administers the W-2 program, which is funded by the State, TANF, and other sources. DCF uses the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system to determine eligibility for each of these programs. The federal government allows states some flexibility in establishing certain eligibility criteria and the level of documentation needed to support the eligibility determinations. For example, Wisconsin has eligibility criteria related to Wisconsin residency and income. The State's eligibility requirements and levels of documentation are specified in manuals and other policy and procedure documents available on DCF's website.

Finding 2014-018: Child Care Case File Documentation

To administer the child care subsidy program, DCF has entered into contracts with counties and tribes to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into CARES. For Milwaukee County, DCF's Milwaukee Early Care Administration is responsible for local administration of the child care program and has contracted with Milwaukee Enrollment Services (MilES) in the Wisconsin Department of Health Services (DHS) to perform child care eligibility determinations. Caseworkers are to obtain documentation to support eligibility determinations and store electronic copies of these documents in each participant's electronic case file. In addition, actions taken to verify eligibility may be noted in case comments within CARES. For the child

care subsidy program, caseworkers are required at least every six months to determine whether participants continue to be eligible for the child care subsidy program.

In prior audits, we have reported concerns related to caseworkers not following DCF policy for obtaining and maintaining all of the required documentation to verify eligibility for the child care subsidy program. During the FY 2012-13 audit, we identified 4 cases out of the 30 we reviewed that did not contain all of the documentation to support the eligibility determination (Finding WI-13-7). In FY 2013-14, DCF returned \$2,604 to the federal government for costs that were questioned in the FY 2012-13 audit.

As discussed in the FY 2012-13 single audit report (report 14-6), DCF had taken a variety of corrective actions to address our concerns, such as providing training to caseworkers through established biannual meetings, developing verification checklists for use by caseworkers, and performing targeted case reviews. In FY 2013-14, DCF again performed targeted case reviews, including 525 case reviews that were focused on whether caseworkers verified and documented that the participant was in a qualified activity prior to the authorization of a child care subsidy. This review included 50 cases from Milwaukee County and 475 cases from the balance of the state with at least 5 cases from each county. DCF also provided training and followed up with counties based on the results of this review.

Despite these efforts, we again identified concerns related to documentation for child care subsidy cases during the FY 2013-14 audit. We reviewed case file documentation for 30 cases that were eligible for and received a child care subsidy between April 1, 2013, and March 31, 2014. Of these cases, 20 cases were determined eligible for the first time during our testing period, and 10 cases were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. We identified 7 cases, including 3 cases that were determined eligible for the first time during our testing period and 4 cases that were determined eligible for the first time before our testing period, that did not contain the necessary documentation in the electronic case files to support the eligibility determination. We found:

- one case in which there was no documentation to support the participant's identity, age, and citizenship;
- one case in which there was no documentation to support the participant's identity;
- one case in which there was no documentation to support the participant's income; and
- four cases in which the electronic case files did not contain documentation to support the authorized hours of child care.

We also identified one case, which was determined eligible for the first time before our testing period, in which the participant did not report obtaining a new job within the required ten business days and, therefore, the local agency did not re-determine eligibility within the time frame required by DCF's policies.

We note that, for these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. We brought our concerns to the attention of DCF staff. For two of the eight cases, DCF staff either located the missing information or verified the information through a different method and updated the electronic case files, as necessary. However, for the other six cases, DCF had not, at the time of our fieldwork, obtained the necessary information. Therefore, we cannot conclude that these cases were eligible for federal reimbursement. During our review period, these six cases received payments totaling \$12,260 of which we question amounts charged to federal accounts, including \$12,097 under the TANF program and \$52 under the CCDF Cluster.

In addition, we noted a concern with one case for which the income amount was incorrectly calculated based on the documentation in the electronic case file. However, we do not disagree with the eligibility determination because we could determine, through discussions with DCF staff, that the case met the eligibility criteria.

Recommendation

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

Finding 2014-018: Child Care Case File Documentation

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1302WITAN3	2013
G-1402WITANF	2014
G-1402WITAN3	2014

Questioned Costs: \$12,097

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

<u>Award Numbers</u>	<u>Award Years</u>
G1302WICCDF	2013
G1402WICCDF	2014

Questioned Costs: \$52

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. In order to improve the documentation of child care eligibility, the Division of Early Care and Education (DECE) has implemented a new Target Case Review (TCR) process effective January 2015. The TCR reviews will now take place on a quarterly basis in order to identify documentation issues in an ongoing fashion rather than at the end of the calendar year. This new TCR process will allow DECE the additional flexibility to focus on areas of concern identified in previous quarters.

DECE will also update the format of the Wisconsin Shares Handbook to make it more user friendly and easier to update as needed. The Wisconsin Shares Handbook will now mirror the FoodShare and Wisconsin Works handbooks. This modification adds an additional level of consistency for eligibility staff when addressing policy questions.

DECE has also increased the frequency and types of training available to child care eligibility staff across the state to ensure consistent application of all Wisconsin Shares rules and regulations.

Finding 2014-019: W-2 Case File Documentation

To administer the W-2 program, DCF has entered into contracts with new W-2 agencies, effective January 1, 2013, to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the CARES system. The caseworkers at the W-2 agencies obtain documentation to support eligibility determinations and store electronic copies of these documents in each participant's electronic case file. In addition, actions taken to verify eligibility may be noted in case comments within CARES. The W-2 agencies are also required at least every six months to determine whether participants continue to be eligible for the W-2 program.

In past audits, we have reported concerns related to caseworkers not following DCF policy for obtaining and maintaining all of the required documentation to verify eligibility for the W-2 program. During the FY 2012-13 audit, we identified 6 cases out of the 30 we reviewed that did not contain all documentation to support the eligibility determination and recommended DCF continue its efforts to address concerns in this area (Finding WI-13-8). In FY 2013-14, DCF returned \$1,924 to the federal government for costs that were questioned in the FY 2012-13 audit.

In the single audit report for FY 2012-13 (report 14-6), we described DCF's ongoing efforts to address concerns in this area. Those efforts included issuing operation memos that provided direction and reminders on the requirements related to documentation of eligibility determinations, training courses, and case reviews. In addition, during the FY 2013-14 audit we found that DCF took additional corrective actions aimed at improving its documentation of eligibility requirements. DCF informed the W-2 agencies of the finding at a meeting in February 2014, reviewed

cases for complete documentation of eligibility determinations, and followed up with W-2 agencies to obtain any missing documentation.

Despite these ongoing efforts, we again identified concerns related to documentation of W-2 cases during the FY 2013-14 audit. We reviewed the case file documentation for 60 cases eligible for and receiving W-2 benefit payments through CARES between April 1, 2013, and March 31, 2014. Specifically, we reviewed 30 cases that were determined eligible for the first time during our testing period and 30 cases that were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. We found 21 cases, including 12 cases that were determined eligible for the first time during our testing period and 9 cases that were determined eligible for the first time before our testing period, that did not contain all of the necessary documentation in the electronic case files to support the eligibility determination. We found:

- ten cases in which the electronic case files did not include documentation to verify citizenship, identity, age, or residency;
- eight cases in which the electronic case files did not include documentation to verify that a school-aged child was enrolled in school; and
- three cases in which the electronic case files did not include a signed application.

We note that for these 21 cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. We brought our concerns to the attention of DCF staff who took actions to locate or verify the missing information for 16 of these cases, and we concluded that DCF did receive and include the required information in the electronic case files. Therefore, we do not question eligibility. For the five remaining cases, verification of citizenship, verification of school enrollment, or a signed application was not included in the electronic case files. One of the five cases was determined eligible for the first time during our testing period, and four of the five cases were determined eligible for the first time before our testing period. We cannot conclude that these five cases were eligible for federal reimbursement because, at the time of our fieldwork, DCF had not obtained the necessary information. We determined that these five cases were paid \$11,307. However, DCF used state funds for W-2 benefits during our audit period. Therefore, we do not question amounts charged to federal accounts.

Recommendation

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

Finding 2014-019: W-2 Case File Documentation*Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1302WITAN3	2013
G-1402WITANF	2014
G-1402WITAN3	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will inform W-2 contractors of this finding and require agency staff to properly document W-2 eligibility. DCF will continue to review cases statewide to determine that W-2 workers have obtained and maintained supporting documentation for W-2 eligibility determinations. DCF is participating in a CARES project led by DHS that will utilize a real-time data exchange with the U.S. Social Security Administration to auto-update the citizenship and identity verification for participants receiving Medicaid; W-2 cases receiving Medicaid will be included in this process. W-2 cases that do not receive Medicaid will not be included. These program changes to CARES will occur in June 2015.

Finding 2014-020: Noncooperation with Child Support

DCF administers the W-2 program, which is funded by the State, the TANF program, and other sources. Although the federal government allows states some flexibility in establishing eligibility criteria, the federal government also establishes certain criteria. For example, if a participant in the program does not cooperate with the State's child support collection agency in establishing paternity or in establishing, modifying, or enforcing a support order with respect to a child of the individual, the State is required to reduce or deny benefits under the program. To implement this requirement, the State requires the W-2 agency to close the case on the eighth working day after receiving notice of noncooperation, unless there is an exemption for the noncooperation, a good cause claim has been filed, or it is found that the participant has begun cooperating. W-2 agencies receive notification of noncooperation through an alert in CARES and are responsible for closing the case. Further, if the participant is receiving W-2 benefit payments through CARES, the W-2 agency is responsible for manually adjusting the monthly benefit payment based on the number of days the participant was still eligible for the month.

During the FY 2012-13 audit, of the 15 cases we reviewed, we identified 5 that were not closed on the eighth working day after the noncooperation notice was received and, therefore, were not eligible to receive W-2 benefits. We recommended that DCF ensure that caseworkers adhere to DCF's policy and close cases when the W-2 participants have not cooperated with child support collection agencies and that benefit payment adjustments resulting from noncooperation with child

support are properly calculated (Finding WI-13-9). In FY 2013-14, DCF returned \$667 to the federal government for costs that were questioned in the FY 2012-13 audit.

During the FY 2013-14 audit, we found that DCF had taken corrective actions aimed at improving the timeliness of closing cases when W-2 participants do not cooperate with the W-2 agencies and determining necessary benefit payment adjustments. DCF discussed the audit concerns with staff from all of the W-2 agencies at a meeting in February 2014. DCF also updated its policies in December 2014 and is currently working on program changes for CARES to aid in reviewing cases in which the W-2 participant did not cooperate with the W-2 agency.

At our request, DCF provided all cases that had a noncooperation notice in CARES during the period between April 1, 2013, and March 31, 2014. There were 419 cases that met this criteria. We reviewed a selection of 20 cases that met the criteria of a W-2 participant receiving a payment and then not cooperating with the W-2 agency. We identified that 12 of the 20 cases were not closed on the eighth working day after the noncooperation notice was received and, therefore, were not eligible to receive benefits. We provided the results of our review to DCF staff who calculated and established overpayments for 9 of the 12 cases in the amount of \$6,534. In addition, prior to our audit fieldwork, DCF had already identified and established an overpayment for one of the 12 cases in the amount of \$1,035. Because the overpayments for each of the 2 remaining cases was less than \$75, these overpayments were not recouped as allowed by DCF's policy. Overall, we determined 9 cases were overpaid \$6,534. However, DCF used state funds for W-2 benefits during our audit period. Therefore, we do not question amounts charged to federal accounts.

In addition, we found that one case was appropriately closed and one case was appropriately transferred to case management follow-up. However, the recalculated payment amounts for these two cases resulted in an underpayment to the participant, and no further action by DCF is anticipated.

Recommendation

We again recommend the Wisconsin Department of Children and Families ensure that caseworkers close cases in accordance with department policy in which W-2 participants have not cooperated with child support agencies.

Finding 2014-020: Noncooperation with Child Support

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1302WITAN3	2013
G-1402WITANF	2014
G-1402WITAN3	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will inform W-2 contractors of this finding and require agency staff to process cases in a timely manner when there is notification of noncooperation with child support. DCF will implement program changes to CARES in March 2015 that will help workers process cases in a timely manner. Workers will be required to send notices of noncooperation with child support to W-2 participants automatically through CARES. Previously, workers sent notices manually. DCF has also changed the time frame required to act upon the noncooperation notice. Currently, workers must immediately act upon notice and resolve the noncooperation with child support or close the cases within eight working days. Effective March 2015, workers will have seven calendar days to send a noncooperation with child support notice to W-2 participants and eight working days from the date of the notices to resolve the noncooperation with child support or close the cases. DCF is developing reports to track the timeliness of the process to resolve cases with noncooperation with child support. Also, DCF is researching additional programming changes to CARES that would further automate the process.

Finding 2014-021: Computer Data Matches

DCF administers the W-2 program, which is funded by the State, the TANF program, and other sources. Effective January 1, 2013, DCF has entered into contracts with new W-2 agencies to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into CARES.

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

- information from the U.S. Social Security Administration (SSA), including social security numbers and supplemental security income (SSI) payments;
- state wage information collected by the Division of Unemployment Insurance in the Department of Workforce Development, which is Wisconsin's state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance;

- unearned income information from the Internal Revenue Service (IRS); and
- information from the Immigration and Naturalization Service (INS).

To reduce the number of discrepancies identified through the data matches that require manual review and resolution by caseworkers, enhancements to CARES were implemented in FY 2011-12. Although with these enhancements, CARES identifies fewer discrepancies, the identified discrepancies should have greater potential to affect the eligibility status of a case. It is important that DCF perform the data matches and that W-2 agency caseworkers follow up on data match discrepancies in a timely manner to ensure eligibility determinations are based on the most recent and reliable data. DCF's policy generally requires that caseworkers resolve these discrepancies within 45 days of the data match date and document in CARES the actions taken by caseworkers to resolve the discrepancies. If it is determined that benefits were provided to ineligible individuals or excessive benefits were provided to eligible individuals, DCF needs to take steps to recoup the overpayments and return the federal share to the federal government.

The SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found that DCF completed the required data matches for SWICA, UC, and SSA for the FY 2012-13 audit, we reported that W-2 agencies continued to be untimely in following up on the SWICA and UC data match discrepancies, despite the enhancements to CARES. In addition, we reported that some caseworkers did not document in CARES how the discrepancies were resolved, and some discrepancies were not resolved within 45 days of the data match date. We also reported that DCF still had not completed the required data match with the INS, which had not yet programmed its computers to allow for data matches. Finally, we reported that DCF continued to take steps to work with DHS, which is primarily responsible for maintaining and operating CARES, to complete the IRS match, although no IRS data match had been performed at the time of our prior audit fieldwork. We recommended that DCF continue its efforts to ensure W-2 agencies follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. We also recommended that DCF continue its efforts to complete the required data matches for unearned income reported by the IRS (Finding WI-13-10).

In its ongoing efforts to address concerns in this area, DCF:

- discussed the SWICA and UC audit concerns with staff from all of the new W-2 agencies at a meeting in February 2014;
- reviewed quarterly reports to determine whether W-2 agencies are completing the SWICA data matches in a timely manner; and

- provided on-site technical assistance to W-2 agencies that requested assistance.

Despite these efforts, we again identified concerns during the FY 2013-14 audit. We tested the follow-up efforts for a selection of 28 cases in which a SWICA data match discrepancy occurred. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. We also reviewed CARES to determine if the caseworker resolved the discrepancy within 45 days of the SWICA data match date, as required by DCF's policy. Although all 28 cases were reviewed, we found that for 15 of the 28 cases there was no evidence relating to how the caseworkers resolved the discrepancies. We also found that 23 of the 28 cases were not resolved within 45 days of the SWICA data match date.

We also tested the follow-up efforts for a selection of 20 cases in which a UC data match discrepancy occurred. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. We also reviewed CARES to determine if the caseworker resolved the discrepancy within 45 days of the UC data match date. Although all 20 cases were reviewed, we found that for 8 of the 20 cases there was no evidence relating to how the caseworkers resolved the discrepancies. We also found that 4 of the 20 cases were not resolved within 45 days of the UC data match date.

Based on this testing, it appears that additional efforts are needed to ensure follow-up on data match discrepancies occurs in a timely manner and that caseworkers document the resolution. We provided our findings to DCF central office staff, who agreed with our findings and noted that, based upon their review, there were potential overpayments in 3 of the 28 SWICA data match discrepancies we reviewed. DCF does not believe there are any potential overpayments for the 20 UC data match discrepancies we reviewed.

In addition, we followed up on the IRS and INS data matching concerns. Although no IRS data matches had been performed during FY 2013-14, DCF continues to work with DHS and, in September 2014, DCF received the data matches for unearned income for 2012. We will review DCF's efforts to review the 2012 unearned income data matches during the FY 2014-15 single audit. Because the INS had not done the necessary computer programming, DCF was not able to perform the INS data match.

Finally, we note that DCF has determined a way to retrieve the SWICA data matches that we previously reported were deleted during FY 2011-12 when enhancements were made to CARES. DCF should work with the federal government to determine the extent that previously deleted SWICA data matches should be resolved.

Because W-2 agency caseworkers are not consistently following up on data match discrepancies in a timely manner, the State is not assured that the most recent and

reliable data have been used to make eligibility determinations and to establish the level of benefits and assistance received. Therefore, it is possible that some individuals received TANF-funded benefits for which they were not eligible.

It should be noted that we first reported this finding for the FY 2003-04 single audit (report 05-5). As discussed in Note 3D to the Schedule of Expenditures of Federal Awards, the federal government assessed a penalty for failure to meet the IEVS requirements. Because the State had not taken appropriate corrective actions by September 30, 2007, DCF's federal fiscal year (FFY) 2014-15 TANF award will be reduced by \$4,730,282, and the State must spend an additional \$4,730,282 in state funds in FFY 2015-16 that cannot be counted toward the State's maintenance-of-effort requirement. In addition, the federal government informed DCF of a \$4,763,580 penalty for failure to meet the IEVS requirements for FY 2007-08, which will be waived if DCF takes appropriate corrective actions by April 30, 2016. To monitor DCF's progress with its corrective actions, the Joint Committee on Finance has directed DCF to report quarterly to the Committee, with the first report to be submitted on or before April 30, 2015.

Recommendation

We again recommend that the Wisconsin Department of Children and Families continue its efforts to ensure W-2 agencies follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. In addition, we recommend the Department ensure that the appropriate corrective actions are taken by April 30, 2016, to avoid the penalty for the failure to meet the IEVS requirements for FY 2007-08.

Finding 2014-021: Computer Data Matches

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1302WITAN3	2013
G-1402WITANF	2014
G-1402WITAN3	2014

Questioned Costs: Undetermined

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will take the appropriate corrective actions by April 2016 in order to avoid the penalty for failure to meet the IEVS requirements for FY 2007-08. In March 2015, DCF will be enhancing the CARES Worker Web (CWW) Dashboard that will provide W-2 workers with the tools necessary to identify data matches, track resolution time frames, update the status of the discrepancy independent of other programs, and document actions taken in case comments. DCF will create new reports during the next 12 months that will enable better tracking of data matches

and the timelines for completion. DCF will provide computer based training to W-2 workers on how to use the CWW Dashboard as well as how to take specific actions on data matches in order to resolve the data matches. DCF will continue to work with DHS to complete the IRS data match for 2013 and will continue to work toward getting IRS certification to perform the data match for 2014.

Finding 2014-022: Performance-Based Payments

The W-2 agencies responsible for the administration of the W-2 program at the local level changed during FY 2012-13. Prior to January 2013, DCF contracted with either county agencies or private entities to administer the W-2 program at the local level. Since calendar year 2013, DCF has contracted with eight private entities, each of which is responsible for administering the W-2 program at the local level for a different geographic portion of the State.

In addition, with these new contracts, DCF began a new payment structure that emphasizes payment for specified activities and outcomes that DCF has determined to be highly important to the success of the W-2 program. The new payment structure includes monthly performance-based payments. W-2 contractors will earn performance-based payments based on the achievement of one or more of the following five performance outcomes: job attainment, long-term participant job attainment, high-wage job attainment, job retention, and SSI/SSDI attainment. For example, the job attainment performance outcome is met if an individual has worked at least 110 hours or has earned at least \$870 in gross unsubsidized wages in the first 31 days of employment and was in a W-2 placement one day prior to the start of employment. DCF guidelines require the W-2 agencies to obtain documentation to support the performance outcomes and store electronic copies of these documents in each participant's electronic case file. According to DCF staff, the documentation that W-2 agencies may obtain includes paystubs, computer generated reports, hand-written documents, and information received over the phone. Thus, some of the various types of documentation are more reliable than others.

During the FY 2013-14 audit, we tested a selection of 30 cases with performance-based payments, including 18 job-attainment cases and 12 job-retention cases, to ensure support for the performance-based payments was documented in the electronic case files. We found three job-attainment cases and one job-retention case that did not have adequate support for the performance-based payments. For example, the earnings and hours for one of the job-attainment cases were not supported by the paystubs in the electronic case file. We brought our concerns to the attention of DCF staff. For the three job-attainment cases, DCF agreed that adequate support was not in the electronic case files. DCF originally paid the W-2 agencies \$4,302. However, the W-2 agencies later withdrew the claims for these cases as achieving the job-attainment performance outcome, which effectively returned the funds to the State. For the one job-retention case, DCF located adequate support and updated the electronic case file. DCF used state funds for performance-based payments during our audit period. Therefore, we do not question amounts charged to federal accounts.

In addition, we noted that a W-2 agency received a performance-based payment for a job-retention case that had an unresolved data match required by IEVS. We asked DCF staff about this case and they explained that performance-based payments are paid based on the performance measurements being met, even if there are unresolved data matches. However, DCF staff agreed that they should consider this for the claim requirements policy that is referenced in the W-2 agency contract.

Recommendation

We recommend that the Wisconsin Department of Children and Families ensure that W-2 agencies obtain and maintain adequate documentation of performance-based payments. In addition, we recommend that the Department consider the appropriateness of the supporting documentation for the achievement of performance outcomes. We also recommend that the Department determine whether W-2 agencies should receive performance-based payments for cases with unresolved data matches.

Finding 2014-022: Performance-Based Payments

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1302WITAN3	2013
G-1402WITANF	2014
G-1402WITAN3	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendations. DCF will review the policy for documentation requirements and whether W-2 contractors should receive performance-based payments for cases with unresolved data matches. DCF has started a process to review 100 percent of the 2015 employment-related performance outcomes payments (job attainment, long-term participant job attainment, job retention, and partial job attainment). DCF is developing a plan to review 100 percent of the employment-related performance outcome payments for 2013 and 2014. Previously, DCF reviewed a sample (pulled using the ISO 9001 quality management standard) of performance outcome payments each quarter.

Finding 2014-023: FFATA Reporting

DCF administers multiple programs funded, in part, by the federal government, such as adoption assistance; foster care; the W-2 program, which is partially funded by the TANF program; and the Wisconsin Shares child care subsidy program, which is partially funded by the CCDF Cluster and the TANF program. DCF subgrants federal

funds to subrecipients, such as counties. FFATA requires DCF to report information for certain subgrants equal to or greater than \$25,000 in the FFATA Subaward Reporting System.

During the FY 2013-14 audit, we found that DCF did not make a good faith effort to comply with FFATA reporting requirements for the programs we audited. DCF did not report TANF subgrant information because DCF did not believe that any subgrants required reporting. After our inquiries, DCF identified five TANF subrecipients with FY 2013-14 subgrants totaling \$3,480,000 that should have been reported in the FFATA Subaward Reporting System. In addition, DCF did not take any steps to report CCDF Cluster subgrant information because, in prior years, this federal grant was not set up in the FFATA Subaward Reporting System. Finally, DCF did not complete FFATA reporting for foster care and adoption assistance due to staff turnover.

Recommendation

We recommend the Wisconsin Department of Children and Families comply with the Federal Funding Accountability and Transparency Act and report the required information for applicable subgrants.

Finding 2014-023: FFATA Reporting

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-1302WITANF	2013
G-1402WITANF	2014

Questioned Costs: None

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

<u>Award Numbers</u>	<u>Award Years</u>
G1302WICCDF	2013
G1402WICCDF	2014

Questioned Costs: None

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1401	2013
G1402WI1401	2014

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1302WI1407	2013
G1402WI1407	2014

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF is taking steps to complete the FY 2014-15 FFATA reporting and is working with the Department of Administration on FFATA reporting from the new enterprise accounting system planned for implementation in FY 2015-16.

**Wisconsin Department of Children and Families
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-018	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	\$ 12,097
2014-021	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
2014-022	93.558	Temporary Assistance for Needy Families	Performance-Based Payments	0
2014-019	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	0
2014-020	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support*	0
2014-023	93.558	Temporary Assistance for Needy Families	FFATA Reporting	0
2014-018	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	52
2014-023	93.575/ 93.596	Child Care and Development Fund Cluster	FFATA Reporting	0
2014-013	93.658	Foster Care—Title IV-E	Exceptional Rate Documentation	0
2014-016	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-017	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for the Balance of the State Cases	\$ 0
2014-023	93.658	Foster Care—Title IV-E	FFATA Reporting	0
2014-014	93.659	Adoption Assistance	Criminal Records Checks under Adoption Assistance	43,038
2014-015	93.659	Adoption Assistance	Adoption Assistance Amendments	1,148
2014-012	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
2014-013	93.659	Adoption Assistance	Exceptional Rate Documentation	0
2014-023	93.659	Adoption Assistance	FFATA Reporting	0

* Repeat finding from report 14-6.

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



Department of Health Services ■

The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. During FY 2013-14, DHS disbursed \$10.9 billion, of which federal grants financed \$6.4 billion.

We reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs and two type B programs. In addition, we followed up on the progress DHS made in addressing certain findings from the FY 2012-13 single audit (report 14-6).

We found that continued effort is needed to ensure that documentation related to verification of eligibility requirements is electronically maintained for programs funded through the Medical Assistance (MA) Program (CFDA #93.778) and the Children's Health Insurance Program (CHIP) (CFDA #93.767) and that follow-up is completed for discrepancies identified through computer data matches. In addition, we identified two new concerns related to claims overpayments for the MA Program and federal financial reporting for the Money Follows the Person Rebalancing Demonstration (Money Follows the Person) program (CFDA #93.791).

Finding 2014-024: Eligibility Documentation

DHS administers the MA Program and CHIP, which provide health care assistance to eligible individuals. During FY 2013-14, DHS disbursed \$4.6 billion in federal funds under MA and an additional \$158.3 million under CHIP. In all counties except Milwaukee, DHS has entered into contracts with county consortia and tribes

to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which is used to determine eligibility for various public assistance programs. For Milwaukee County, DHS is responsible for performing eligibility determinations.

Caseworkers are to obtain documentation to support eligibility determinations and store electronic copies of these documents in each participant's electronic case file. In addition, actions taken to verify eligibility may also be noted in case comments within CARES. Every twelve months, caseworkers are required to determine whether participants continue to be eligible for the MA and CHIP programs.

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

In past audits, we have reported concerns related to caseworkers not following DHS policy for obtaining and maintaining all of the required documentation to verify eligibility. During the FY 2012-13 audit, we selected 60 case files and identified 12 cases that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. We also identified a variety of other concerns with 17 cases, such as errors in the calculations of the asset or income amounts that were used to determine eligibility (Finding WI-13-11).

In its prior audit corrective action plan, DHS stated that it would continue to take steps to promote accurate eligibility determinations through the use of verified information. DHS also indicated it implemented changes to CARES in April 2013 that allow for real-time verification of social security numbers at the time of application and that it would continue to discuss the accuracy of eligibility determinations at monthly meetings with county consortia. Further, during our current audit, we were told that DHS plans to implement a new data exchange for verifying earned income later in calendar year 2015.

However, it appears additional efforts are needed to ensure caseworkers obtain and maintain appropriate documentation to support the eligibility determinations. During the FY 2013-14 audit, we reviewed 60 cases that were eligible under one of the various health care assistance programs funded by MA and CHIP between April 1, 2013, and March 31, 2014. Specifically, we reviewed 30 cases that were determined eligible for the first time during our testing period, and 30 cases that were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. Generally, we found caseworkers complied with documentation standards and that the eligibility determinations were appropriate. However, we found ten cases, including

three cases that were determined eligible for the first time during our testing period and seven cases that were determined eligible for the first time before our testing period, that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. We found:

- four cases in which the electronic case files did not include documentation to support the participant's identity;
- four cases in which the electronic case files did not include documentation to support the participant's citizenship;
- one case in which the electronic case file did not include documentation to support the participant's disability; and
- one case in which the tribal membership for the children was not verified.

We note that, for these cases, all required fields in CARES were completed to allow CARES to make eligibility determinations. We provided our findings to DHS staff who noted that some of the information included in CARES was inaccurate and that, for other cases, another methodology was used to verify certain eligibility criteria. However, because we cannot conclude that these cases were eligible for federal reimbursement based on the information included in the electronic case files, we question an undetermined amount charged to the MA and CHIP programs and consider this finding to be a significant internal control deficiency.

In addition, we noted a variety of other concerns with 12 cases, including 11 cases that were determined eligible for the first time during our testing period and one case that was determined eligible for the first time before our testing period. We noted:

- four cases in which the wrong code was used for citizenship and identity verification;
- one case in which no social security number was verified at the time of the eligibility determination;
- one case in which identity and migrant farm worker verifications were not completed at the time of the eligibility determination;
- five cases in which the income amounts were incorrectly calculated based on the documentation in the electronic case files; and
- one case in which the self-employment earnings were incorrectly calculated based on the documentation in the electronic case file.

However, we do not disagree with the eligibility determinations because we could determine, through discussions with DHS staff, that the cases met the eligibility criteria or that information was verified by DHS staff after we brought these cases to their attention.

We note that DHS also administers the Money Follows the Person program that relies on eligibility determinations for MA participants. Although we do not question any costs for the Money Follows the Person program, we report this finding as a significant internal control deficiency for this program.

☑ Recommendation

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

Finding 2014-024: Eligibility Documentation

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Numbers</u>	<u>Award Years</u>
051205WI15021	2012
051305WI15021	2013

Questioned Costs: Undetermined

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051305WI5MAP	2013
051405WI5MAP	2014

Questioned Costs: Undetermined

Money Follows the Person Rebalancing Demonstration (CFDA #93.791)

<u>Award Number</u>	<u>Award Years</u>
1LICMS300139	2007–2014

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the Legislative Audit Bureau’s findings and concurs with its recommendations to continue improving efforts to ensure that caseworkers verify, obtain, and maintain adequate documentation for eligibility. In addition to DHS’s

previous efforts to improve training and technical assistance, DHS has a number of systematic changes planned to CARES that should provide for significant improvement in this area for future audits. From a process standpoint, the suggestions related to the use of data exchanges and documentation to support eligibility changes are interrelated, so the response and corrective action plan to Finding 2014-025 (Computer Data Matches) also applies to DHS's intended plans to address concerns related to eligibility documentation.

Finding 2014-025: Computer Data Matches

Federal regulations require states to participate in the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information provided by individuals applying for assistance and used in making eligibility determinations. The eligibility determination process is further discussed in Finding 2014-024. During FY 2013-14, the federal regulations related to data matches for the MA Program were modified. Prior to January 1, 2014, regulations required DHS to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

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

Beginning January 1, 2014, DHS is allowed to determine which information from the other computer databases is useful for verifying the reasonableness of the information in CARES. DHS has determined that it will complete the SSA, SWICA, and UC data matches.

To reduce the number of discrepancies identified through the data matches that require manual review and resolution by caseworkers, enhancements to CARES were implemented in FY 2011-12. Although with these enhancements CARES identifies fewer discrepancies, the identified discrepancies should have greater potential to affect the eligibility status of a case. It is important that DHS perform the data matches and that caseworkers follow up on data match discrepancies in a timely manner to ensure eligibility determinations are based on the most recent and reliable data. DHS's policy generally requires that caseworkers resolve these

discrepancies within 45 days of the data match date and document in CARES the actions taken by caseworkers to resolve the discrepancies. If it is determined that benefits were provided to ineligible individuals or excessive benefits were provided to eligible individuals, DHS needs to take steps to recoup the overpayments and return the federal share to the federal government.

The SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found during the FY 2012-13 audit that DHS completed the required data matches for SWICA, UC, and SSA, we reported that DHS staff continued to be untimely in following up on the SWICA and UC data matches, despite the enhancements to CARES. In addition, we reported that some caseworkers did not document in CARES how the discrepancies were resolved, and some discrepancies were not resolved within 45 days of the data match date. Further, we reported that DHS's IRS data match request was denied because DHS's computer match agreement with the IRS had expired. We recommended that DHS continue its efforts to ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. We also recommended that DHS continue its efforts to work with the Wisconsin Department of Children and Families (DCF) to complete the data match with the IRS (Finding WI-13-12).

In its ongoing efforts to address concerns in this area, DHS:

- updated one of its manuals to include detailed information about the process to resolve discrepancies in June 2013;
- developed a training session about alerts and discrepancies in September 2013;
- included discrepancy activity as part of a second party case review beginning with reviews in November 2013;
- updated a data exchange training document for new caseworkers in April 2014; and
- discussed discrepancy resolutions at committee meetings with county consortia and tribes throughout the year.

Despite these efforts, we again identified concerns during the FY 2013-14 audit. We tested the follow-up efforts for a selection of 20 cases for which a SWICA data match discrepancy occurred. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. We also reviewed CARES to determine if the caseworker resolved the discrepancy within 45 days of the SWICA data match date, as required by DHS's policy. We found that for 17 of the 20 cases, caseworkers indicated that the discrepancy was resolved or was determined to have no effect on the participant's eligibility determination. However, for 11 of these 17 cases, there was no evidence in CARES relating to how the caseworkers resolved the discrepancies or determined that there was no effect

on the case. We also found that 12 of the 20 cases were not resolved within 45 days of the SWICA data match date, including 3 cases that had yet to be resolved as of the date we performed our testing.

We also tested the follow-up efforts for a selection of 20 cases for which a UC data match discrepancy occurred. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. We also reviewed CARES to determine if the caseworker resolved the discrepancy within 45 days of the UC data match date. We found that for 19 of the 20 cases, caseworkers indicated that the discrepancy was resolved or was determined to have no effect on the participant's eligibility determination. However, for 10 of these 19 cases, there was no evidence in CARES relating to how the caseworkers resolved the discrepancies or determined that there was no effect on the case. We also found that 6 of the 20 cases were not resolved within 45 days of the UC data match date, including one case that had yet to be resolved as of the date we performed our testing.

Based on this testing, it appears that additional efforts are needed to ensure follow-up on data match discrepancies occurs in a timely manner and that caseworkers document the resolution. We provided our findings to DHS central office staff who agreed with our findings and noted that, based on their review, there were potential overpayments in 6 of the 20 SWICA data match discrepancies we reviewed. DHS does not believe there are any potential overpayments for the 20 UC data match discrepancies we reviewed.

We also followed up on the IRS data match concern. DHS believes the information from the IRS data match is minimally relevant to determining eligibility for MA since the information is more than one year old. However, DHS continues to work with the IRS to complete the data matches, so they can be provided to DCF for its required review. It is noted that during FY 2013-14, DHS's computer match agreement with the IRS was being reviewed for approval, and no IRS data matches had been performed.

Because caseworkers are not consistently following up on the identified data match discrepancies, and because no data matches with the IRS were performed prior to January 1, 2014, it is unknown whether the most accurate information available was used to make eligibility determinations. It is also possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

Recommendation

We recommend that the Wisconsin Department of Health Services continue its efforts to ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. We also recommend that the Department continue its efforts to work with the Wisconsin Department of Children and Families to complete the data match with the Internal Revenue Service.

Finding 2014-025: Computer Data Matches*Medical Assistance Program (CFDA #93.778)*

<u>Award Numbers</u>	<u>Award Years</u>
051305WISMAP	2013
051405WISMAP	2014

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS concurs with the recommendation to continue its efforts to ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. In addition to DHS's previous efforts to improve training and technical assistance, DHS has a number of systematic changes planned to CARES that should provide for significant improvement in this area for future audits. From a process standpoint, the suggestions related to the use of data exchanges and documentation to support eligibility changes (Finding 2014-024) are interrelated, so this response and corrective action plan also applies to DHS's intended plans to address concerns related to eligibility documentation.

In June 2015, DHS intends to implement a number of new data exchanges that DHS anticipates will make documentation of eligibility more streamlined for workers. The State Children's Health Insurance Program-Internet (SCHIP-I) will provide for real-time verification of citizenship and identification from the U.S. Social Security Administration for individuals requesting health care. Verification fields from the new data exchange will auto populate in CARES. This new data exchange will replace the existing batch process that was less frequent and made workers select verification codes manually.

DHS is going to use the Federal Data Services Hub for real-time verification of immigration status for individuals requesting health care. This will replace the manual process of a worker needing to log into the Systematic Alien Verification for Entitlements (SAVE) independently for such individuals. Automating this process will limit the degree to which workers must interpret complex immigration information from SAVE and is expected to reduce errors related to use of an incorrect or unverified immigration status.

As part of DHS's mandated compliance with the Affordable Care Act requirements, DHS is also going to be automating identity proofing for certain applicants applying online through ACCESS. This service, available through Experian, will ask ACCESS applicants to verify that they are who they say they are through a series of targeted questions only the applicant would be able to answer.

DHS believes the above noted data exchange enhancements will greatly assist workers by making data use more up-front, less manually driven, and less subject to individual interpretation.

In addition to these investments, DHS is building significant new safeguards into case processing to ensure that the information being found in data exchanges is being used to appropriately verify eligibility and create documentation to substantiate worker decisions.

In September 2014, DHS implemented the Error Prone Profile (EPP) protocol, a strategy to develop functionality in CARES Worker Web (CWW) that will identify error-prone cases and alert the worker prior to confirmation of benefits.

When a worker determines eligibility on a case in Intake or Review mode, the EPP process evaluates the case information to detect potential errors. If potential errors are detected on a case, they are displayed on the Eligibility Run Results page in the EPP's Detected selection along with the eligibility results.

Workers are expected to review the potential error immediately and take additional actions toward resolving the error. In some instances, workers may need to request additional clarification from the customer. In other instances, the worker may simply realize that a data entry mistake (worker or customer) has caused the information to be inaccurate or suspicious. When possible, the worker should resolve the potential error prior to confirmation of benefits.

One of the EPP protocols DHS established as part of this project was for cases that had unresolved discrepancies, which means information from existing data exchanges had not yet been evaluated by the worker. With the EPP project, these cases may have inaccurate or unreported income based on the presence of unresolved State Wage Information Collection Agency (SWICA), Unemployment Insurance Benefits (UIB), State Online Query Internet (SOLQI) or Prisoner Match discrepancies. EPP will alert workers to these pending actions and require action as the case is being processed. This is contrary to the general current practice of a worker needing to take action on the back-end after benefits have already been issued.

Finding 2014-026: Claims Overpayments

For the MA and CHIP programs, DHS contracts with a third-party administrator to provide a variety of administrative services, including claims processing and payment as well as identification of overpayments to providers. The contract between DHS and the third-party administrator requires the third-party administrator to hire an independent audit firm to perform annual Electronic Data Processing (EDP) audits. The EDP audit scopes, specifications, and schedules are

outlined by DHS and agreed upon by the third-party administrator. An independent audit firm issued an EDP audit report on May 5, 2014. Included in the scope of the audit was a review of the claims resolution process. The third-party administrator is required to complete a resolution process when a claim is suspended by the claims processing system.

During the resolution process, the third-party administrator follows the steps outlined in its “methods of correction” document, which is approved by DHS, and provides step-by-step instructions the third-party administrator must follow to determine whether a suspended claim should be rejected, paid, or paid in a different amount. Because a claim can be suspended by the claims processing system for many different reasons, the “methods of correction” document is long and sometimes difficult to interpret.

The independent audit firm tested a selection of 456 claims to ensure the claims had been correctly paid by the third-party administrator. The selection included an undetermined number of suspended claims that needed to be resolved. As part of its testing, the firm determined whether the third-party administrator followed the instructions in the “methods of correction” document when resolving those claims that had been suspended. The firm identified nine previously suspended claims that had been paid in error and resulted in \$90,276 in overpayments to providers. The errors occurred because third-party administrator staff did not correctly follow instructions in the “methods of correction” document.

The contract between DHS and the third-party administrator specifies that once an error is identified, the third-party administrator has 180 days to seek recovery from the provider on behalf of the State. Regardless of whether recovery is made from the provider, the contract specifies that DHS is to collect the amount of erroneous overpayments from the third-party administrator.

We are concerned because DHS did not enforce the terms of the contract that require the third-party administrator to recoup all of the overpayments. Rather, DHS directed the third-party administrator to recoup only those overpayments made within 12 months of the date of discovery. Following these instructions, the third-party administrator recouped and reimbursed DHS \$18,652 relating to one error. The remaining \$71,624 in overpayments from the eight other errors was not recouped, and DHS did not collect the remaining overpayments from the third-party administrator.

The federal government requires states to refund the federal government for its share of provider overpayments. The refund must occur regardless of whether the state recovers the overpayment from the provider. Therefore, we had expected DHS to refund the federal government for the federal share of the entire \$90,276 in overpayments identified in the EDP audit. However, at the time of our fieldwork, DHS had only returned to the federal government the federal share of the \$18,652 recouped by the third-party administrator. DHS has not returned the federal share of the remaining \$71,624 in overpayments to the federal government. We determined the federal share of these overpayments, at a minimum, to be \$44,082.

It is noted that DHS has worked with the third-party administrator to clarify the instructions in the “methods of correction” document. In addition, DHS has determined that the third-party administrator’s claims process, including the process to resolve suspended claims, will be reviewed again during the next EDP audit.

Recommendation

We recommend that the Wisconsin Department of Health Services refund to the federal government the federal share of the \$71,624 in overpayments the Department did not require the third-party administrator to recoup from providers.

We also recommend the Department enforce the terms of the contract with the third-party administrator and allow the third-party administrator 180 days to recoup the erroneous overpayments from the providers and recover overpayments from the third-party administrator regardless of whether recoupment from the providers is made.

Finding 2014-026: Claims Overpayments

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Number</u>	<u>Award Year</u>
051105WIS021	2011

Questioned Costs: \$5,997

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051105WISMAP	2011
051205WISMAP	2012

Questioned Costs: \$38,085

DHS Response and Corrective Action Plan: DHS agrees with the Legislative Audit Bureau’s first recommendation to refund the federal government its share of the \$71,624 in overpayments. DHS will refund the federal government its allotted share in the March 2015 quarterly report.

DHS also agrees with the Legislative Audit Bureau’s second recommendation to enforce the terms of the contract and allow the third-party administrator 180 days to recoup the erroneous overpayments from the providers and recover payments from the third-party administrator regardless of whether recoupment from the provider is made. The original decision to not require the third-party administrator to recoup the funds was due to a miscommunication between the third-party administrator and DHS. DHS will move forward with directing the third-party administrator to recoup the erroneous overpayments.

Finding 2014-027: Reporting

The Money Follows the Person program provides funding to DHS to help Medical Assistance enrollees transition from institutions to the community. DHS expended \$7.7 million for the Money Follows the Person program in FY 2013-14.

DHS distributes the majority of the funds to managed care organizations and county agencies for qualified home and community-based services for eligible individuals who agree to participate in the program.

As part of administering the Money Follows the Person program, DHS is required to submit a semiannual Federal Financial Report (FFR) that includes information such as cash received and disbursed, expenditures, unobligated balances, and indirect costs as of the end of the reporting period. DHS prepares the report based on amounts accounted for on its Financial Management System (FMS) and Notice of Award documentation from the Centers for Medicare and Medicaid Services (CMS). Once the FFR is completed, a supervisor reviews the report for reasonableness before it is submitted to the federal government.

FFRs should be complete, accurate, and supported by accounting and other records. DHS does not have specific written instructions for completing the FFR for the Money Follows the Person program. General instructions for completing the FFR are available on the federal government website. We found that DHS made errors in the FFRs submitted for the periods ending December 31, 2013, and June 30, 2014. For example:

- the federal cash receipts and disbursements reported on the FFR for the period ended December 31, 2013, were overstated by \$1.4 million;
- no amount was reported for the State's share of expenditures on both FFRs, even though a matching rate of approximately 20 percent is required for most expenditures; and
- the amount charged and the federal share of indirect expenses on the FFR for the period ended December 31, 2013, were overstated by \$2,400.

It appears the misstatements were a result of manual errors in the reporting process and a lack of understanding of the federal instructions. In addition, insufficient supervisory review may have contributed to the errors. Although the December 2013 and June 2014 reports we tested were signed by a supervisor, material errors apparently went unquestioned. We believe the significance of the errors we identified represents a material weakness in internal control over federal reporting requirements for the \$7.7 million spent under the Money Follows the Person program.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- *develop written instructions, which incorporate the federal financial report instructions, to ensure that federal financial reports for the Money Follows the Person Rebalancing Demonstration program are complete, accurate, and properly supported; and*
- *perform a thorough supervisory review of the reports to ensure that amounts reported are reasonable and free of material errors.*

Finding 2014-027: Reporting***Money Follows the Person Rebalancing Demonstration*** (CFDA #93.791)

<u>Award Number</u>	<u>Award Years</u>
1LICMS300139	2007–2014

Questioned Costs: None

DHS Response and Corrective Action Plan: The Bureau of Fiscal Services agrees that FFRs should be complete, accurate, and properly supported. The FFR reviewed for the Money Follows the Person program for the period ended December 31, 2013, was originally submitted with financial information that was supported by accounting system records. CMS subsequently requested that DHS submit a revised FFR showing incurred but not reported costs related to calendar year 2013 as part of our calendar year 2014 budget submission. The revision submitted at the request of CMS resulted in the noted overstatement. While amounts on the FFR were overstated, actual federal cash draws were not affected. We will work with our federal partners to ensure that future budget discussions do not result in FFR reports that do not align with our accounting data.

State match expenditures for the Money Follows the Person program are submitted to CMS on a quarterly basis as part of a programmatic report. We will take the additional step of incorporating the state match on future semiannual FFR reports. DHS will also ensure that procedures governing the application of the federal indirect rate are properly applied both currently and in the State's new accounting system, which is scheduled to be implemented on July 1, 2015.

**Wisconsin Department of Health Services
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-026	93.767	Children’s Health Insurance Program	Claims Overpayments	\$ 5,997
2014-024	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
2014-026	93.778	Medical Assistance Program	Claims Overpayments	38,085
2014-024	93.778	Medical Assistance Program	Eligibility Documentation*	Undetermined
2014-025	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
2014-024	93.791	Money Follows the Person Rebalancing Demonstration	Eligibility Documentation	0
2014-027	93.791	Money Follows the Person Rebalancing Demonstration	Reporting	0

* Repeat finding from report 14-6.

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



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. During FY 2013-14, DNR disbursed \$569.3 million, of which federal grants financed \$130.3 million.

We reviewed DNR's internal controls and tested compliance with grant requirements for funding received under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) program, which is a type A program, and we identified concerns related to subrecipient audit monitoring.

Finding 2014-028: Subrecipient Audit Monitoring

DNR and the Wisconsin Department of Administration (DOA) are responsible for administering the Clean Water Fund Program, which provides financial assistance in the form of loans to local units of government for construction of wastewater treatment facilities and the implementation of other water quality management activities. These projects are funded by a combination of general obligation bond proceeds, revenue bond proceeds, loan repayments, and federal funding received under the Capitalization Grants for Clean Water State Revolving Funds program. DNR administers the environmental and project construction aspects of the Clean Water Fund program, including awarding state and federal funds to local units of government and performing site visits. DOA administers the financial aspects of this program, including monitoring compliance with federal single audit requirements for those awards funded, in part, by the Capitalization Grants for Clean Water State Revolving Funds program.

To ensure single audit requirements are fulfilled, DOA annually informs local units of government of the portion of project costs funded by the Capitalization Grants for Clean Water State Revolving Funds program based on information DOA maintains in its accounting records. However, in August 2007, the U.S. Environmental Protection Agency (EPA), which awards funding under the Capitalization Grants for Clean Water State Revolving Funds program, clarified federal single audit requirements for this program. Specifically, EPA clarified that the State may identify a group of projects for which the funding at least equals the amount awarded under the Capitalization Grants for Clean Water State Revolving Funds program, and that federal single audit requirements would only be applicable to those projects in that group.

Because of the clarification, DNR annually identifies a group of projects for which the funding at least equals the amount awarded under the Capitalization Grants for Clean Water State Revolving Funds program. For these projects, DNR specifies in the subgrant award agreement that the project will be funded, in part, by this program and that the local units of government will be subject to single audit requirements if, in total, the local government receives \$500,000 or more in federal financial assistance in a calendar year.

EPA allows the State to draw federal reimbursements based on all projects included in the Clean Water Fund Program, not just those projects identified by DNR as having a single audit requirement. Therefore, DOA continues to draw and record federal reimbursements for all projects, including projects that do not have a single audit requirement.

It would have been expected that DNR would inform DOA of the group of projects identified as being subject to the single audit requirement and that DOA would, in turn, inform the local units of government each year of the amount, in effect, funded by the Capitalization Grants for Clean Water State Revolving Funds program. It is noted that this amount would be different than the amount recorded in DOA's accounting records because of the unique arrangement to draw federal reimbursements based on all projects in the Clean Water Fund Program.

However, we found DNR had not consistently informed DOA of the group of projects DNR had identified for which the funding at least equals the amount awarded under the Capitalization Grants for Clean Water State Revolving Funds program and, therefore, is subject to the single audit requirement. In addition, we found that DOA continued to inform local units of government of the amount of federal reimbursement for projects based on its accounting records, rather than for just those projects identified by DNR as being subject to the single audit requirement.

As a result, DOA incorrectly informed some local units of government that their projects were federally funded and that the federally funded expenditures should be used to determine whether a single audit is needed. For example, we found one local unit of government that was disbursed \$18.4 million in calendar year 2013 for Clean Water Fund projects. This entity did not have any projects that were

identified by DNR in the group of projects subject to the single audit requirement. However, DOA informed this entity that \$6.6 million in project costs were funded under the Capitalization Grants for Clean Water State Revolving Funds program. Therefore, this entity arranged for a single audit. However, because this entity did not have a project identified by DNR in the group of projects that was subject to the single audit requirement, and because the entity did not receive any other federal funding, it incurred the additional costs of having a single audit completed when it was not needed.

In addition, for the group of projects identified as being subject to the single audit requirement, DOA informed recipients of incorrect amounts of federal funding received because DOA based the amounts on information recorded in its accounting records. For example, one local government had a project identified by DNR as being in the group of projects that was subject to the single audit requirement. The local government was disbursed \$1.7 million in calendar year 2013, of which \$1.4 million should have been considered federal financial assistance under the Capitalization Grants for Clean Water State Revolving Funds program. However, DOA informed this local unit of government that it received \$233,000 in federal financial assistance under this program. Although a single audit was performed, the local government's auditor did not identify this subgrant to be a major program. If DOA had correctly informed the local unit of government that \$1.4 million of project costs were funded by the Capitalization Grants for Clean Water State Revolving Funds program instead of the \$233,000, then the local government's auditor may have considered this program to be a major program and completed additional internal control and compliance audit procedures for it.

We discussed our concerns with both DNR and DOA staff, who agreed that the State should inform local units of government that federal funding was received through the Capitalization Grants for Clean Water State Revolving Funds program only when local units of government have projects identified by DNR as being in the group of projects subject to the single audit requirement. DNR staff indicated that communication lapses between DNR and DOA, and some turnover in staff, are contributing factors related to this matter.

Recommendation

We recommend the Wisconsin Department of Natural Resources take the necessary steps to improve its communication with the Wisconsin Department of Administration for the Capitalization Grants for Clean Water State Revolving Funds program. We further recommend the Wisconsin Department of Administration take the necessary steps to correctly notify local units of government of the amount of federal financial assistance disbursed to them under this program.

Finding 2014-028: Subrecipient Audit Monitoring

Capitalization Grants for Clean Water State Revolving Funds
(CFDA #66.458)

<u>Award Numbers</u>	<u>Award Years</u>
55000112	2012
55000113	2013

Questioned Costs: None

DNR Response and Corrective Action Plan: DNR agrees with the finding and has taken corrective action by working with DOA to ensure that subrecipients are correctly notified of the amount of federal financial assistance disbursed to them under the Capitalization Grants for Clean Water State Revolving Funds program.

DOA has reconfigured the fields in its database to designate a federal equivalency project. When a municipality receives \$500,000 of funding or more for any federal equivalency project in a calendar year, the municipality will be required to submit a federal single audit report to the State.

DNR will also work with DOA to verify the amounts prior to subrecipient notification to ensure that subrecipients are notified of the correct amount of federal dollars disbursed to them.

**Wisconsin Department of Natural Resources
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Environmental Protection Agency

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-028	66.458	Capitalization Grants for Clean Water State Revolving Funds	Subrecipient Audit Monitoring	\$ 0

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

Department of Transportation ■

The Wisconsin Department of Transportation (DOT) administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. During FY 2013-14, DOT disbursed \$3.0 billion, of which federal grants financed \$759.0 million.

We reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs and two type B programs. We also followed up on the progress DOT has made in addressing reportable findings from the FY 2012-13 single audit (report 14-6). We identified continuing concerns related to DOT's monitoring of maintenance of effort (MOE) requirements for the Highway Safety Cluster (CFDA #20.600/20.601/20.602/20.610/20.611/20.612/20.613).

Finding 2014-029: Highway Safety Cluster Maintenance of Effort

The Highway Safety Cluster, which is administered by the National Highway Traffic Safety Administration (NHTSA), provides funding to assist states in coordinating a highway safety program to reduce traffic accidents, deaths, injuries, and property damage. NHTSA awards the funds for several different programs related to alcohol impaired driving countermeasures, occupant protection, safety belt performance, state traffic safety information systems, the prohibition of racial profiling, motorcyclist safety, and child and booster seat safety. DOT expended \$8.4 million in federal funds under the Highway Safety Cluster in FY 2013-14.

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

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

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

The enactment of the federal Moving Ahead for Progress in the 21st Century Act (MAP-21) changed the MOE requirements for grants awarded for FFY 2012-13 and FFY 2013-14. MAP-21 requires that the State and local entities receiving funds from the State must continue to expend funds for similar activities under these programs from sources other than the Highway Safety Cluster. The amount expended must be at a level that is at least the same as the average level of such expenditures in FFY 2009-10 and FFY 2010-11. MAP-21 also eliminated the MOE requirements for the Incentive Grant Program to Increase Motorcyclist Safety and the Child Safety and Child Booster Seats Incentive Grants.

During the FY 2011-12 and FY 2012-13 audits, we found DOT did not have procedures in place to monitor and document its compliance with MOE requirements (Findings WI-12-35 and WI-13-17). During the FY 2013-14 audit, we found DOT worked with NHTSA to obtain clarification of the MOE requirements. Although DOT submitted documentation of its MOE calculations for FFY 2012-13 to NHTSA, it was denied approval in March 2014. DOT continued to work with NHTSA and, on December 30, 2014, it obtained approval from NHTSA for its FFY 2012-13 MOE calculation. NHTSA has given DOT a deadline of March 31, 2015, to complete the FFY 2013-14 MOE calculation. Therefore, we make no recommendation at this time. We will follow up on the status of DOT's corrective actions during the FY 2014-15 audit.

Finding 2014-029: Highway Safety Cluster Maintenance of Effort

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

Occupant Protection Incentive Grants (CFDA #20.602)

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

<u>Award Numbers</u>	<u>Award Years</u>
18X920405DWI13	2013
18X920405BWI13	2013
18X920405CWI13	2013

Questioned Costs: None

DOT Response and Corrective Action Plan: DOT currently has procedures in place to monitor and document its compliance with MOE requirements. DOT will complete and submit the FFY 2013-14 MOE calculation to NHTSA prior to the deadline of March 31, 2015.

**Wisconsin Department of Transportation
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-029	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort*	\$ 0
2014-029	20.602	Occupant Protection Incentive Grants	Maintenance of Effort*	0
2014-029	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort*	0

* Repeat finding from report 14-6.

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

University of Wisconsin System ■

The University of Wisconsin (UW) System provides postsecondary academic education for approximately 180,000 students. The UW System includes 13 four-year universities, 13 two-year colleges (UW Colleges), UW-Extension, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. Each UW Colleges campus offers general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with other UW institutions, provides continuing education courses in classrooms and via distance education, as well as public service programs to Wisconsin residents. UW System Administration consists of the UW 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.

During FY 2013-14, UW System disbursed \$6.1 billion. It administered \$1.8 billion in federal financial assistance, including \$589.4 million disbursed under the Research and Development Programs Cluster and \$1.1 billion administered under the Student Financial Assistance Cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs that UW System administered during FY 2013-14. Because they were high-risk type A programs, our review focused on the Research and Development Programs Cluster and the Student Financial Assistance Cluster.

We also included the Wisconsin Humanities Council in the FY 2013-14 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension, which is responsible for the fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering

the grant and tested federal grant requirements. There were no findings to report and, therefore, we do not include a subsection for the Humanities Council.

Finally, we followed up on the progress made by UW institutions on reportable findings included in the FY 2012-13 audit (report 14-6). This chapter reports our findings by UW institution. In addition to the findings included in this chapter, we noted certain additional matters, which we have conveyed to management in separate communications.

The Human Resource System (HRS) is the payroll and personnel system used by all UW institutions to process payroll and fringe benefits. As part of our audit of UW System's financial statements, we identified concerns with the access to HRS that increases the risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS (Findings 2014-035 and 2014-036). We evaluated each of these findings to determine if they were applicable to each of UW System's major programs, and we determined that these security concerns, when combined, represent a significant deficiency in internal controls for the Research and Development Programs Cluster.

University of Wisconsin-Madison

UW-Madison provides instruction to 42,900 students seeking undergraduate or graduate degrees. During FY 2013-14, UW-Madison administered \$846.8 million, including \$556.0 million for the Research and Development Programs Cluster and \$261.4 million for the Student Financial Assistance Cluster.

We gained an understanding of internal controls, tested internal controls, and tested compliance with grant requirements for the Research and Development Programs Cluster and the Student Financial Assistance Cluster. We identified concerns related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the Research and Development Programs Cluster and exit counseling for the Student Financial Assistance Cluster.

Finding 2014-030: FFATA Reporting

FFATA includes provisions to ensure the public can access information about entities receiving federal funds. FFATA requires recipients of federal awards to use the FFATA Subaward Reporting System (FSRS) to report information on subgrants of \$25,000 or more, as well as any subgrant amendments. Data on FSRS are then uploaded by the federal government to *USASpending.gov* for use by the public. Entities are required to report subgrants, including key data elements such as the amount of the subgrant, by the last day of the month following the month in which the subgrant or subgrant amendment was made. UW-Madison has developed procedures to meet the reporting requirements under FFATA. However, we identified exceptions in our testing of the subgrant information that UW-Madison reported in FSRS for grants in the Research and Development Programs Cluster.

UW-Madison Research and Sponsored Programs (RSP) staff use a subgrant tracking system, which is an internal database, to track subgrants. The subgrant tracking system is manually updated by RSP grant accountants as subgrants and amendments are made. The RSP staff member responsible for FFATA reporting performs a monthly query of the subgrant tracking system to determine which new or amended subgrants require reporting and then manually enters the award information into FSRS.

During the FY 2013-14 audit, we selected 12 federal research and development grants from which subgrants were made to other entities to determine if UW-Madison was completing FFATA reporting in an accurate and timely manner. We identified exceptions with the amounts reported for 13 subgrants made under 5 of the grants we tested. We found that for 11 of the 13 subgrants, RSP had underreported amounts awarded to subrecipients in FSRS by \$2.4 million, and for 2 of the 13 subgrants, RSP had overreported amounts awarded to subrecipients in FSRS by \$200,000. For example, for the Specialty Crop Research Initiative (CFDA #10.309) grant, the subgrant to Washington State University was amended and increased by \$151,030 on September 24, 2013. However, this amendment had not been entered on FSRS at the time of our fieldwork in late May 2014.

We discussed these concerns with RSP staff, who investigated the exceptions and identified errors with the programming of the query used to extract award information from the subgrant tracking system. These errors resulted in some subgrants being inappropriately excluded from FSRS. RSP staff informed us that they corrected the programming error in the query and implemented a procedure for a secondary review of the information being entered into FSRS.

Recommendation

We recommend the University of Wisconsin-Madison ensure it accurately reports subgrant information in the FFATA Subaward Reporting System for FY 2013-14 and in future years, as required by the Federal Funding Accountability and Transparency Act, and ensure that the secondary review of the information entered is being completed.

Finding 2014-030: FFATA Reporting

Research and Development Programs Cluster

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

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: RSP conducted a review of the subgrant information reported in the federal FSRS system. In response to the audit inquiries, discrepancies in the data were resolved by RSP staff who either updated information previously entered by RSP staff or notified federal staff to make corrections to information previously entered by the federal agencies.

RSP relies on a data query that identifies new subgrants and modifications to existing subgrants, and it also performs a secondary manual review of subgrant information on a monthly basis. RSP has reviewed the query criteria and the documentation for the reporting process to determine how some subgrants were underreported. The differences between the reported amounts and the actual subgrant totals resulted from amendments issued after the original subgrant increased or decreased the total award amount. The identified discrepancies were on awards that were initially under the threshold for reporting, but these subsequent amendments put them over the reporting threshold.

Also, in response to auditor inquiries and RSP's review of the process, additional instructions, procedures, and adjustments to the query have been put in place to ensure that subgrants are properly reported. These actions verify the cumulative total of every subgrant and every subsequent modification in relation to the reporting threshold.

Finding 2014-031: Exit Counseling for Direct Student Loan Borrowers

The Federal Direct Student Loans program provides subsidized or unsubsidized loans to students to help cover the costs of college. Federal regulations require that an institution conduct exit counseling communications when it determines a Direct Student Loan borrower has officially withdrawn or is no longer at least a half-time student at the institution. Additionally, if a borrower withdraws from the institution without the institution's prior knowledge, exit counseling communications must be provided either through electronic means or by mailing written counseling communications to the borrower at the borrower's last known address. Such communications are to be made within 30 days after the institution determines that the borrower has withdrawn from the institution. Without timely receipt of the exit counseling communications, borrowers may not be informed of the repayment options, default consequences, loan balances, or payment due dates.

To identify borrowers who should receive exit counseling communications, UW-Madison performs a daily query of student information system data. Once borrowers are identified, exit counseling communications are sent to them. UW-Madison staff explained that they began performing the daily query of student information system data in FY 2013-14. Prior to that time, the queries were performed less frequently.

We tested nine borrowers who received a Federal Direct Student Loan during FY 2013-14 and were no longer enrolled in school at least half-time to determine whether documentation was available to support that exit counseling communications were completed. We found UW-Madison had completed exit counseling communications for eight of the nine borrowers. However, one borrower who unofficially withdrew during the fall 2013 semester had not yet received exit counseling communications. In January 2014, UW-Madison had identified that this student had unofficially withdrawn, but exit counseling communications were not completed at that time. In response to our questions, UW-Madison staff sent the student the required exit counseling communications in June 2014. In addition, UW-Madison made some adjustments to the daily student information system query to ensure it was identifying all unofficial withdrawals and that exit counseling communications were being completed. UW-Madison also added a manual process to the return-of-funds calculation so that unofficially withdrawn borrowers are manually included in the daily query.

Because we were concerned that other students who unofficially withdrew might not have been identified, we selected 18 additional borrowers who unofficially withdrew during the fall 2013 semester to test for exit counseling communications. We identified concerns with 16 borrowers who were provided exit counseling communications more than 30 days after UW-Madison determined that the borrowers had unofficially withdrawn. After we discussed these concerns with UW-Madison staff, they updated the query to include borrowers from the fall 2013 semester. UW-Madison staff indicated that as a result of the updated query, 1,177 exit counseling communications were sent to borrowers in June 2014. Of this number, 783 exit counseling communications related to borrowers from the fall 2013 semester and 394 related to borrowers from the spring 2014 semester.

Although it is important that borrowers are provided exit counseling communications, we did not identify any concerns with borrowers entering loan repayment status on a timely basis.

Recommendation

We recommend the University of Wisconsin-Madison ensure Federal Direct Student Loan borrowers who officially withdraw, unofficially withdraw, or whose enrollment status falls below half-time are identified and receive exit counseling communications within the time frames required by federal regulations.

Finding 2014-031: Exit Counseling for Direct Student Loan Borrowers

Federal Direct Student Loans (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K142444	2014

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: UW-Madison's Office of Student Financial Aid agrees with the recommendation that student borrowers who are eligible for exit loan counseling should receive it within the regulatory time frame. The Office continues to identify areas in which there is room for improvement and to ensure quality assurance. On a weekly basis, the Loan Manager monitors outgoing communications to ensure that exit counseling information is being sent, and runs several queries to identify borrowers who require exit loan counseling and to ensure the process issues the required materials to the student.

The Office of Student Financial Aid is performing two processes, UFAEXITL and UFAEXIT2, to identify borrowers who require exit loan counseling. UFAEXITL begins running for a new aid year at the end of July on a nightly basis and will identify borrowers who withdraw for the fall or spring term or are expected to graduate or have graduated for the summer, fall, or spring term. UFAEXIT2 begins running in the job stream during the fall and spring terms and will identify borrowers who withdrew and did not return in the subsequent fall or spring terms, did not return to the institution for an unknown reason, had their enrollment status drop below half-time, or unofficially withdrew from the institution.

When a student is identified as required to receive exit counseling, a communication called an FFX is sent to the student. The FFX communication contains a letter addressed to the student and the U.S. Department of Education's Exit Counseling Guide. If the email is returned as undeliverable, a paper copy of the letter and Exit Guide are mailed to the student. Each time it is determined that a borrower requires exit counseling, a EXITCN User Edit Message is added for the term being exited and a row is added to the Loan Counseling on the student information system to indicate the exit counseling communication has been completed on that date.

The oversight of some student borrowers not receiving their exit loan counseling in a timely manner came about through a combination of factors, including a change in the computer programming and frequency of when the exit program is run. This change was in response to a concern noted in a 2013 federal program review regarding the frequency, and the Office of Student Financial Aid increased the frequency from five times a year to nightly.

UW-Madison's Office of Student Financial Aid strives to ensure compliance with all the statutory and regulatory requirements, as well as model best practices for financial aid administration whenever possible. The Office is extending quality assurance practices to a number of their processes in the hope that no student is ever harmed by a compliance oversight. The Office takes its role of federal, state, and institutional aid administration very seriously.

University of Wisconsin-Milwaukee

UW-Milwaukee provides instruction to 27,800 students seeking undergraduate or graduate degrees. During FY 2013-14, UW-Milwaukee administered \$240.8 million, including \$24.6 million for the Research and Development Programs Cluster and \$203.9 million for the Student Financial Assistance Cluster.

We gained an understanding of internal controls, tested internal controls, and tested compliance with grant requirements for the Student Financial Assistance Cluster. We identified concerns related to separation of Perkins Loan borrowers.

Finding 2014-032: Separation of Perkins Loan Borrowers

The Federal Perkins Loan Program, a revolving loan program, provides low-interest loans to finance the cost of a student's education. When a student borrower of a Perkins Loan graduates, withdraws, or drops below half-time enrollment status, the borrower is considered to be separated from the University and a process to repay the loan begins. To ensure borrowers are aware of their repayment responsibilities, federal regulations require that exit counseling be provided to the borrower within 30 days of the borrower's separation date. For borrowers who withdraw without informing the institution, the exit counseling communications must be provided within 30 days after the institution determines that the borrower has withdrawn from the institution. Additionally, federal regulations require the institution to make contact with the borrower 90 days, 150 days, and 240 days into the borrower's initial grace period. Without timely receipt of the exit counseling communications and without proper contact during the initial grace period, borrowers may not be informed of the repayment options, default consequences, loan balances, or payment due dates. Finally, because this is a revolving loan fund, borrowers not repaying their loans in a timely manner or defaulting on their loans affects the balance of funds available to be loaned to other students.

UW-Milwaukee has contracted with a third-party loan servicer to administer the Federal Perkins Loan Program, including informing borrowers of their responsibilities through entrance and exit counseling, sending grace period notifications, entering borrowers into repayment, and completing billing and collections on the loans. According to UW-Milwaukee Accounts Receivable staff, to identify when borrowers have dropped below half-time status or have separated from the institution, the third-party loan servicer uploads enrollment information to its system from two sources: graduation dates are received from UW-Milwaukee, and other enrollment information, such as withdrawal dates, is obtained through an interface with the National Student Clearinghouse (NSC). UW-Milwaukee reports that enrollment information to NSC on a monthly basis.

A borrower's separation date within the third-party servicer's system will be updated when a borrower graduates, withdraws, or drops below half-time enrollment status and, at that time, the third-party loan servicer automatically generates exit counseling communications to the borrower. This date also dictates when the initial grace period contact letter and subsequent communications should be provided to the borrower.

During the FY 2012-13 audit, we identified instances in which exit counseling communications and subsequent grace period notifications were not being made or were not being made in a timely manner. UW-Milwaukee staff indicated that the third-party loan servicer's interface with NSC was not extracting separation dates correctly for borrowers who were no longer enrolled at UW-Milwaukee. UW-Milwaukee had begun working with the third-party loan servicer in January 2013 to ensure that all previously separated borrowers received exit counseling communications and entered repayment. We issued an interim audit communication on February 21, 2014, and recommended that UW-Milwaukee continue to work with the third-party loan servicer to ensure that all separated borrowers are identified and that required exit counseling communications and grace period contacts are made in a timely manner. To ensure borrowers who separated were identified in a timely manner, UW-Milwaukee indicated that, beginning with the spring 2014 semester, procedures would be implemented to reconcile borrower information on its student information system with the third-party loan servicer records. UW-Milwaukee anticipated that these reconciliations would be completed twice during the spring and fall semesters.

During the FY 2013-14 audit, we tested UW-Milwaukee's internal controls and compliance over post-separation communications and followed up on the status of prior audit concerns. We found UW-Milwaukee had implemented its reconciliation procedures. However, those procedures were not effective in identifying in a timely manner all borrowers that required a separation date update in the third-party servicer's system. We selected 25 borrowers who either entered grace period, entered repayment, or had a portion of their loan deferred or cancelled during FY 2013-14 to ensure post-separation communications were appropriately completed and that the appropriate documentation was available to support any deferrals or cancellations. We found four borrowers who had an incorrect separation date in the third-party servicer's system. As a result, three of these four borrowers had not received grace period notifications or had not received the notifications in a timely manner. In addition, we found one borrower whose separation date of August 27, 2011, was not entered into the third-party servicer's system until March 5, 2013, resulting in this borrower not receiving any grace period notifications prior to entering repayment.

Because we continued to identify concerns with post-separation communications, we compared separation dates on UW-Milwaukee's student information system to data from the third-party loan servicer for all borrowers who received a Perkins loan during FY 2013-14. We found that an additional 16 borrowers required updates to their separation date on the third-party servicer's system. Without an accurate separation date in the third-party servicer's system, students may not receive timely post-separation communications.

Rather than relying solely on the interface with NSC to obtain student enrollment updates, the third-party servicer suggested in March 2013 that UW-Milwaukee could send both graduation and enrollment files directly to the third-party servicer. In fall 2014, UW-Milwaukee Accounts Receivable staff learned that the Registrar's Office had been sending enrollment files to the third-party servicer since calendar year 2010. However, it was discovered that these files had not been received by the third-party servicer. UW-Milwaukee indicated to us that they continue to encounter

difficulties with sending these enrollment files and continue to work with the third-party servicer to resolve this issue.

Recommendation

We recommend the University of Wisconsin-Milwaukee:

- *review and improve the current procedures to reconcile the third-party loan servicer data to UW-Milwaukee's student information system records to ensure that all separated borrowers are identified and that required exit counseling communications, grace period notifications, and other required contacts are made in a timely manner; and*
- *continue to work to ensure enrollment data that is sent to the third-party loan servicer has been received.*

Finding 2014-032: Separation of Perkins Loan Borrowers

Federal Perkins Loan Program—Federal Capital Contributions
(CFDA #84.038)

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

Questioned Costs: None

UW-Milwaukee Response and Corrective Action Plan: UW-Milwaukee's Accounts Receivable Office reviewed its procedures for ensuring all separated borrowers are identified and required exit counseling communications and grace period contacts are made in a timely manner. Twice during each spring and fall semester, the Accounts Receivable Office will continue to perform a comparison of borrower statuses between the two systems, separate borrowers who are not currently enrolled at least half-time at UW-Milwaukee in the third-party loan servicer's system, generate exit interviews at the time of separation, and send letters to borrowers informing them to complete the exit interview online via the third-party loan servicer's system.

Each month, UW-Milwaukee's Registrar's Office generates an enrollment file from the student information system for the upcoming or current term that identifies all enrolled students. Beginning in March 2015, and after clarifying the appropriate submission information, the Registrar's Office will submit this enrollment data directly to the third-party loan servicer on a monthly basis. After submission to the third-party loan servicer, the Accounts Receivable Office will receive notification of this action and review the enrollment data provided. Any borrowers who are not currently enrolled at least half-time at UW-Milwaukee will be separated from the institution, and UW-Milwaukee and the third-party servicer will begin the exit counseling communication process.

**University of Wisconsin System
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Education

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-031	84.268	Federal Direct Student Loans	Exit Counseling for Direct Student Loan Borrowers	\$ 0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-032	84.038	Federal Perkins Loan Program— Federal Capital Contributions	Separation of Perkins Loan Borrowers	\$ 0

Findings Affecting Multiple Programs

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-035 ¹	Research and Development Programs Cluster	Access Concerns with the University of Wisconsin System’s Human Resource System*	\$ 0
2014-036 ¹	Research and Development Programs Cluster	Program Change Controls over the University of Wisconsin System’s Human Resource System*	0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-030	Research and Development Programs Cluster	FFATA Reporting	\$ 0

¹ Findings 2014-035 and 2014-036 are included in Section II of the Schedule of Findings and Questioned Costs and, when combined, are considered reportable findings both for the State’s basic financial statements and under Section 510(a) of OMB Circular A-133.

* Repeat finding from report 14-6.

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

Wisconsin Technical College System ■

The Wisconsin Technical College System (WTCS) creates policy and provides direction for the 16 technical college districts in the State of Wisconsin; administers state and federal aids; coordinates vocational and technical programs with other state agencies; and coordinates adult education and family literacy services with the technical college districts and community-based organizations. During FY 2013-14, WTCS disbursed \$139.4 million, of which federal grants financed \$28.0 million.

We reviewed WTCS's internal controls and tested compliance with requirements for the Adult Education-Basic Grants to States (CFDA #84.002) program, a type B program. We also followed up on the progress WTCS made in addressing prior audit Findings WI-13-23 through WI-13-25. WTCS has implemented corrective actions to address our concerns related to Findings WI-13-24 and WI-13-25. However, we continue to have concerns related to time distribution and again question an undetermined amount charged to federal grants during FY 2013-14.

Finding 2014-033: Time Distribution for Federal Grant Programs

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

- salaries and wages for employees who work on multiple activities or grants are supported by documentation, such as activity reports, that reflect the actual work effort of the employee; and

- salaries and wages for employees who are expected to work on only a single federal grant program or activity are supported by certifications that are performed at least semiannually.

WTCS employees use the State's Payroll Time and Attendance System (PTAWeb) to report actual hours worked and leave taken. The time distribution function within PTAWeb, if used properly, would provide information to WTCS to allow it to adjust the accounting records to reflect the actual work effort of employees working on multiple grants or activities, as required by OMB Circular A-87. However, during the FY 2011-12 audit, we found that WTCS did not require employees to report actual work effort and, rather, directed employees to use predetermined, default time distribution percentages to distribute work effort. In addition, WTCS did not require employees whose time was distributed to only one federal grant or activity to certify semiannually that their work effort was spent on only that one grant or activity (Finding WI-12-59).

We followed up on these concerns during the FY 2012-13 audit. At that time, WTCS staff indicated they had implemented a new payroll time and attendance policy in April 2013. According to the policy, employees were to use PTAWeb to record their actual work effort when working on multiple grants or activities. WTCS would then reconcile budgeted work effort to actual work effort and make the necessary adjustments to the accounting records to ensure federal programs were charged for actual work effort. In addition, the policy required employees working on only one grant or activity to certify they did so on a semiannual basis, beginning in July 2013. Because these corrective actions were not in place throughout FY 2012-13, we could not be assured that employee time was properly distributed in accordance with federal requirements and repeated our finding in this area for the FY 2012-13 audit (Finding WI-13-23).

As part of the FY 2013-14 audit, we again followed up on our concerns in this area. Although WTCS staff had previously indicated that they implemented the new payroll time and attendance policy in April 2013, we found that these policies and procedures had not been fully implemented during FY 2013-14. WTCS was unable to provide any documentation to support that employees working on multiple grants or activities had reported actual work effort in PTAWeb or that related reconciliations and accounting adjustments were processed in FY 2013-14. In addition, although WTCS did require certain employees to complete semiannual certifications indicating that they worked on only one grant or activity during FY 2013-14, current WTCS staff believe that some of these employees worked on multiple grants or activities during FY 2013-14 and should have recorded their actual work effort in PTAWeb. As a result, we cannot be assured that the semiannual certification process was working as intended during FY 2013-14. Because of our continuing concerns regarding time distribution, we again question an undetermined amount charged to federal grants during FY 2013-14.

Subsequent to the FY 2013-14 audit period, WTCS reviewed and revised the payroll time and attendance policy. WTCS indicated that all staff were required to attend a training session on the revised policy, which was implemented in January 2015.

Under the revised policy, employees working on multiple grants or activities are required to report actual work effort on biweekly time sheets. WTCS indicated that each month, actual work effort reported by these employees will be reconciled to budgeted work effort and the necessary adjustments will be processed in the State’s accounting system. The revised policy also requires employees identified as working on only one grant or activity to certify they did so on a semiannual basis. Although the policy for these employees was not revised, WTCS indicated that it plans to complete a review at least annually to determine which employees are working on multiple grants or activities and which employees are working on only a single grant or activity.

☑ Recommendation

We recommend the Wisconsin Technical College System continue its efforts to comply with the time-distribution requirements under OMB Circular A-87.

Finding 2014-033: Time Distribution for Federal Grant Programs

Multiple Programs

Questioned Costs: Undetermined

WTCS Response and Corrective Action Plan: WTCS agrees with the recommendation and is committed to continuing its efforts to comply with the time-distribution requirements under OMB Circular A-87.

**Wisconsin Technical College System
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-033		Multiple Programs	Time Distribution for Federal Grant Programs*	Undetermined

* Repeat finding from report 14-6.

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

Department of Workforce Development ■

The Wisconsin 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, DWD disbursed \$357.5 million during FY 2013-14, of which federal grants financed \$213.9 million. In addition, the Wisconsin Unemployment Reserve Fund paid \$769.2 million in regular unemployment insurance benefits and \$161.7 million in federally funded benefits.

We reviewed DWD's internal controls and tested compliance with grant requirements for the Workforce Investment Act (WIA) Cluster (CFDA #17.258/17.259/17.278), a type A program. We identified a concern related to Federal Funding Accountability and Transparency Act (FFATA) reporting requirements.

Finding 2014-034: FFATA Reporting

DWD administers the WIA Cluster under the Workforce Investment Act of 1998. In administering the WIA Cluster, DWD subgrants federal funds to local workforce development boards. FFATA requires DWD to report information for certain subgrants equal to or greater than \$25,000 in the FFATA Subaward Reporting System.

During the FY 2013-14 audit, we found that DWD did not comply with FFATA reporting requirements for the WIA Cluster. DWD staff indicated that they encountered difficulties reporting subgrant information for the WIA Cluster in the FFATA Subaward Reporting System in FY 2011-12. During that time, DWD contacted the Employment and Training Administration (ETA), part of the U.S. Department of Labor, and was told that ETA was aware of the problem, was

working to correct the issues, and would notify grantees when they would be able to submit their reports in the FFATA Subaward Reporting System. Although it appears that other states have since complied with this reporting requirement, we were unable to find any documentation that DWD attempted to submit this subgrant information in the FFATA Subaward Reporting System or to obtain additional guidance from ETA during FY 2013-14. DWD staff indicated that they did not take any steps to report WIA Cluster subgrant information because they were still awaiting guidance from the federal government.

Recommendation

We recommend the Wisconsin Department of Workforce Development comply with the Federal Funding Accountability and Transparency Act and report the required information for applicable subgrants.

Finding 2014-034: FFATA Reporting

Workforce Investment Act Cluster (CFDA #17.258/17.259/17.278)

<u>Award Number</u>	<u>Award Year</u>
AA-24128-13-55-A-55	2014

Questioned Costs: None

DWD Response and Corrective Action Plan: DWD agrees with the finding and has uploaded all of the WIA Cluster FFATA reports for federal fiscal year (FFY) 2012-13, FFY 2013-14, and FFY 2014-15 grants to the Wisconsin Department of Administration’s (DOA) FFATA SharePoint site. DOA is responsible for uploading the reports to the FFATA Subaward Reporting System and has informed DWD that this has been completed for the reports provided. Now that DWD is aware that the website has been modified to allow the FFATA reports for the WIA Cluster, staff will submit the reports in a timely manner going forward.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2013-14**

U.S. Department of Labor

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-034	17.258/ 17.259/ 17.278	Workforce Investment Act Cluster	FFATA Reporting	\$ 0

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

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2014 ■

OMB Circular A-133 requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

- 1) a summary of the auditor's results;
- 2) findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
- 3) findings and questioned costs for federal awards.

Section I

Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2013-14:

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No

The following were major federal programs, determined in accordance with Section 520 of OMB Circular A-133:

Applicable CFDA Number	Federal Program
14.228	Community Development Block Grants—State-Administered CDBG Cluster
14.239	HOME Investment Partnerships Program
17.258/17.259/ 17.278	Workforce Investment Act (WIA) Cluster
20.106	Airport Improvement Program
20.205/20.219	Highway Planning and Construction Cluster
20.513/20.516/ 20.521	Transit Services Programs Cluster
20.600/20.601/ 20.602/20.610/20.611/ 20.612/20.613	Highway Safety Cluster
66.458	Clean Water State Revolving Fund Cluster
84.002	Adult Education-Basic Grants to States
93.069	Public Health Emergency Preparedness
93.558	Temporary Assistance for Needy Families (TANF) Cluster
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.767	Children’s Health Insurance Program (CHIP)
93.775/93.777/93.778	Medicaid Cluster
93.791	Money Follows the Person Rebalancing Demonstration
Various	Research and Development Programs Cluster
Various	Student Financial Assistance Cluster

Section II

Financial Statement Findings

This schedule includes all material weaknesses and significant deficiencies related to internal control over financial reporting that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Findings WI-13-26, WI-13-29, and WI-13-30 from report 14-6 have been resolved. Repeat findings from report 14-6 are indicated with an asterisk (*).

Finding 2014-035: Access Concerns with the University of Wisconsin System's Human Resource System*

Criteria:

The Human Resource System (HRS), which was largely implemented in April 2011, is used by the University of Wisconsin (UW) System to track and maintain employee information, such as address, position, and benefit choices, and to process and record the biweekly and monthly payroll for all staff and students employed by UW institutions, including the 13 four-year universities, 13 two-year colleges, UW-Extension, and UW System Administration.

The UW Service Center provides support to all UW institutions related to payroll, benefits, and other automated human resources processing. UW-Madison's Division of Information Technology (DoIT) provides HRS information technology support, such as programming and data security.

The ability to perform the various functions within HRS is controlled through the use of security roles. Each security role has specific permissions attached to it that allow the user to perform a specific task or tasks. In order to ensure that information is properly safeguarded and to limit the risk that inadvertent, erroneous, or unauthorized changes could be processed, UW System should ensure that access to HRS is limited to that necessary for individual users to complete their properly separated job duties.

Condition:

We reported concerns with access to HRS during FY 2010-11, FY 2011-12, and FY 2012-13 audits. We followed up on UW System's progress in implementing our prior audit recommendations during the FY 2013-14 audit and found that UW System Administration and DoIT took steps to address our concerns, such as completing their review of HRS security roles and reducing access. For example, we found 16 of the 19 users we had identified as having incompatible access at three UW institutions during our FY 2012-13 audit had their access reduced or removed. The remaining three users continued to have incompatible access in FY 2013-14, and we identified five additional users with incompatible access at those three UW institutions. We also reviewed access granted to HRS users at three additional UW institutions and identified seven users with incompatible access in FY 2013-14.

Although we identified 15 users with incompatible access during the FY 2013-14 audit, we found that UW System began to implement a compensating control when separation of duties could not be strictly enforced. This compensating control was tested by UW Service Center staff from May 2014 through June 2014 and was finalized and fully implemented in July 2014. Because incompatible access continued to exist during FY 2013-14, and because the compensating control was not fully implemented until FY 2014-15, UW System continued to be at risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS during FY 2013-14.

Questioned Costs:

None.

Context:

Payroll-related expense is the most significant expense of UW System, totaling nearly \$3.0 billion, or 61.4 percent of UW System's total expenses for FY 2013-14.

Effect:

During FY 2013-14, UW System was at increased risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS.

Cause:

UW System did not fully implement compensating controls to reduce the risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS until July 2014.

Recommendation:

University of Wisconsin System Administration indicated that the corrective actions it implemented in July 2014 will address the concerns related to access. Therefore, we do not make recommendations at this time. We will test the effectiveness of UW System's compensating control during the FY 2014-15 audit.

Response from University of Wisconsin System Administration:

None.

Finding 2014-036: Program Change Controls over the University of Wisconsin System's Human Resource System*

Criteria:

HRS, which was largely implemented in April 2011, is used by UW System to track and maintain employee information, such as address, position, and benefit choices, and to process and record the biweekly and monthly payroll for all staff and students employed by UW institutions, including the 13 four-year universities, 13 two-year colleges, UW-Extension, and UW System Administration.

The UW Service Center provides support to all UW institutions related to payroll, benefits, and other automated human resources processing. UW-Madison's DoIT provides HRS information technology support, such as programming and data security.

Procedures should be established to prevent users from making unauthorized changes to HRS program code or “configuration” information, such as various look-up tables used during payroll processing. The ability to perform program code or configuration changes is controlled through the use of security roles. Each security role has specific permissions attached to it that allow the user to perform a specific task or tasks. In order to ensure that information is properly safeguarded and to limit the risk that inadvertent, erroneous, or unauthorized changes could be made, UW System should ensure that access to security roles is limited to that necessary for employees to complete their properly separated job duties.

Condition:

We reported concerns related to program change controls during the FY 2011-12 and FY 2012-13 audits. We followed up on UW System’s progress in implementing our recommendations and found that UW System Administration had continued to take steps to address our concerns, such as developing a role catalog for security roles in the Phire change management application and reviewing and adjusting the permissions attached to HRS security roles, including those related to configuration changes. In addition, in June 2014, UW System implemented a procedure to reconcile changes moved through Phire with supporting approval documentation on a biweekly basis. This procedure helps to ensure that all program code changes were approved.

Because the steps taken by UW System to address our concerns were not implemented until June 2014, UW System continued to be at risk that inadvertent, erroneous, or unauthorized program code changes could be made during most of FY 2013-14.

Questioned Costs:

None.

Context:

Payroll-related expense is the most significant expense of UW System, totaling nearly \$3.0 billion, or 61.4 percent of UW System’s total expenses for FY 2013-14.

Effect:

During FY 2013-14, UW System was at increased risk that inadvertent, erroneous, or unauthorized program code changes could be made to HRS.

Cause:

The corrective actions taken by UW System to reduce the risk that inadvertent, erroneous, or unauthorized program code changes could be made were not implemented until June 2014.

Recommendation:

University of Wisconsin System Administration indicated that the corrective actions it implemented in June 2014 will address the concerns related to program change controls. Therefore, we do not make recommendations at this time. We will test the effectiveness of UW System’s corrective actions during the FY 2014-15 audit.

Response from University of Wisconsin System Administration:

None.

Finding 2014-037: Programmer Access to Critical Mainframe Production Programs and Data at the Department of Transportation**Criteria:*

To provide proper internal control, computer programmers should not have the ability to access or update production programs and data. Further, programmers should not have access to data when using the Control-M job scheduling program, and individuals should not be able to directly access Control-M logon IDs.

Condition:

For several years, we have reported concerns with programmer access to critical mainframe production programs and data at the Department of Transportation (DOT). During our FY 2012-13 audit, we found that 20 computer programmers had access that allowed them to move program changes from the test environment to production for all mainframe computer applications. In addition, because of this access, programmers had the ability to change the underlying data.

During FY 2013-14, DOT completed a project to create a new security group for all production libraries for financially related mainframe computer applications. As of May 2014, access to the security group that has the ability to move changes into production has been limited to three administrators responsible for moving program changes from the test environment to production. Programmers no longer have access that allows them to move program changes from the test environment to production for financially related mainframe applications. However, through April 2014, DOT programmers continued to have access to programs and data, increasing the risk of undetected erroneous or fraudulent changes.

During our FY 2012-13 audit, we also found that five programmers had access to production data through Control-M. The programmers could access the Control-M scheduler through their individual logon IDs and directly through a financially critical Control-M logon ID. To address part of this concern, in early May 2014, DOT removed programmers' direct access to the financially critical Control-M logon ID. However, DOT indicates that it could not separate duties because of limited staffing, and, as a result, programmer access to Control-M through programmers' individual logon IDs could not be removed. DOT notes that changes made to the processes used in Control-M-related jobs are managed through the program change control process. This reduces the risk that a programmer could manipulate data processed by a job. These changes were not implemented until early May 2014.

Because, through most of FY 2013-14, programmers continued to have the ability to access the scheduling program with their individual logon IDs, as well as with a financially critical Control-M logon ID, programmers could have accessed and made unauthorized changes to the scheduler resulting in changes to production data. Further, because an individual could have accessed the program using the Control-M logon ID, any changes made to Control-M schedules and jobs using this particular Control-M logon ID would not have been attributable to the individual who made the change.

Questioned Costs:

None.

Context:

DOT maintains accounting and other systems critical to agency operations. These systems enable DOT to collect and expend more than \$2.4 billion annually to issue driver's licenses and vehicle titles and registrations, to track drivers' records and traffic violations, and to oversee the State's construction of roads and bridges.

Effect:

DOT was at increased risk that inadvertent, erroneous, or unauthorized changes could be made to financially critical DOT programs and data.

Cause:

Recently, DOT has sought to implement changes to reduce the risks involved with allowing this access. However, these changes were not in place until early May 2014.

Recommendation:

The Department of Transportation indicated that the corrective actions it implemented in early May 2014 will address the concerns related to programmer access. Therefore, we make no recommendation at this time. We will test the effectiveness of the Department of Transportation's corrective actions during the FY 2014-15 audit.

Response from Department of Transportation:

None.

Section III

Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to make a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies' responses and corrective action plans, as well as summaries of findings and questioned costs.

Repeat findings from report 14-6 are marked with an asterisk (*).

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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-001 p. 20	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Monitoring of Subrecipients*	\$ 0
2014-002 p. 23	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Program Income*	0
2014-003 p. 25	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report	0
2014-004 p. 26	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Section 3 Reporting*	0
2014-005 p. 28	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Cash Management	0
2014-008 p. 34	14.239	HOME Investment Partnerships Program	Program Income Retained by Subrecipients	Undetermined
2014-006 p. 30	14.239	HOME Investment Partnerships Program	Monitoring of Subrecipient Entities	0
2014-007 p. 33	14.239	HOME Investment Partnerships Program	Program Income Remitted to DOA	0
2014-009 p. 36	14.239	HOME Investment Partnerships Program	Inspection of Rental Housing Units	0
2014-010 p. 38	14.239	HOME Investment Partnerships Program	Section 3 Reporting	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 0 Plus an Undetermined Amount

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-034 p. 105	17.258/ 17.259/ 17.278	Workforce Investment Act Cluster	FFATA Reporting	\$ 0
TOTAL U.S. DEPARTMENT OF LABOR				\$ 0

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-029 p. 87	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort*	\$ 0
2014-029 p. 87	20.602	Occupant Protection Incentive Grants	Maintenance of Effort*	0
2014-029 p. 87	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort*	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 0

U.S. ENVIRONMENTAL PROTECTION AGENCY

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-028 p. 83	66.458	Capitalization Grants for Clean Water State Revolving Funds	Subrecipient Audit Monitoring	\$ 0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 0

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-031 p. 94	84.268	Federal Direct Student Loans	Exit Counseling for Direct Student Loan Borrowers	\$ 0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-032 p. 97	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Separation of Perkins Loan Borrowers	\$ 0
TOTAL U.S. DEPARTMENT OF EDUCATION				\$ 0

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-018 p. 53	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	\$ 12,097
2014-021 p. 60	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
2014-022 p. 64	93.558	Temporary Assistance for Needy Families	Performance-Based Payments	0
2014-019 p. 56	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	0
2014-020 p. 58	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support*	0
2014-023 p. 65	93.558	Temporary Assistance for Needy Families	FFATA Reporting	0
2014-018 p. 53	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	52
2014-023 p. 65	93.575/ 93.596	Child Care and Development Fund Cluster	FFATA Reporting	0
2014-013 p. 46	93.658	Foster Care—Title IV-E	Exceptional Rate Documentation	0
2014-016 p. 50	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
2014-017 p. 52	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for the Balance of the State Cases	0
2014-023 p. 65	93.658	Foster Care—Title IV-E	FFATA Reporting	0
2014-014 p. 47	93.659	Adoption Assistance	Criminal Records Checks Under Adoption Assistance	43,038
2014-015 p. 48	93.659	Adoption Assistance	Adoption Assistance Amendments	1,148
2014-012 p. 44	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
2014-013 p. 46	93.659	Adoption Assistance	Exceptional Rate Documentation	0
2014-023 p. 65	93.659	Adoption Assistance	FFATA Reporting	0

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

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-026 p. 77	93.767	Children’s Health Insurance Program	Claims Overpayments	\$ 5,997
2014-024 p. 69	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
2014-026 p. 77	93.778	Medical Assistance Program	Claims Overpayments	38,085
2014-024 p. 69	93.778	Medical Assistance Program	Eligibility Documentation*	Undetermined
2014-025 p. 73	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
2014-024 p. 69	93.791	Money Follows the Person Rebalancing Demonstration	Eligibility Documentation	0
2014-027 p. 80	93.791	Money Follows the Person Rebalancing Demonstration	Reporting	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 100,417 Plus an Undetermined Amount

FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-011 p. 39	Multiple Programs	Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools	\$ 124,300

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-035 p. 109	Research and Development Programs Cluster	Access Concerns with the University of Wisconsin System’s Human Resource System*	\$ 0
2014-036 p. 110	Research and Development Programs Cluster	Program Change Controls over the University of Wisconsin System’s Human Resource System*	0

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FINDINGS AFFECTING MULTIPLE PROGRAMS *(continued)*

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-030 p. 92	Research and Development Programs Cluster	FFATA Reporting	\$ 0

Wisconsin Technical College System

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2014-033 p. 101	Multiple Programs	Time Distribution for Federal Grant Programs*	Undetermined

TOTAL FINDINGS AFFECTING MULTIPLE PROGRAMS

\$ 124,300
Plus an Undetermined Amount

TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN

\$ 224,717
Plus an Undetermined Amount

■ ■ ■ ■

State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2013 (report 14-6). The status of prior financial statement audit findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2014. If the prior concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that corrective actions were taken or materially taken. In addition, the Summary Schedule of Prior Audit Findings indicates those findings for which corrective actions are no longer needed because the compliance requirements are no longer applicable. For all other prior audit concerns, there is a reference to the page number of the single audit report where a repeat finding is presented or a description of remaining corrective actions.

If the audit finding was repeated from past years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. Finding reference numbers begin with "WI," followed by the last two digits of the fiscal year and the finding number. Report numbers, corresponding fiscal years, and finding reference numbers appear as follows:

Single Audit Report	Fiscal Year	Finding Reference Number
14-6	FY 2012-13	WI-13-**
13-5	FY 2011-12	WI-12-**
12-6	FY 2010-11	WI-11-**
11-4	FY 2009-10	WI-10-**
10-5	FY 2008-09	WI-09-**
09-5	FY 2007-08	WI-08-**

Continued on following page

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Single Audit Report	Fiscal Year	Finding Reference Number
08-5	FY 2006-07	WI-07-**
07-4	FY 2005-06	WI-06-**
06-4	FY 2004-05	WI-05-**
05-5	FY 2003-04	WI-04-**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-1 WI-12-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Subrecipient Monitoring and Allowable Costs and Activities	Not Corrected, see page 20
WI-13-2 WI-12-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Program Income	Not Corrected, see page 23
WI-12-3	14.228	Community Development Block Grants—State-Administered CDBG Cluster	HUD Monitoring of CDBG Activities	Awaiting Federal Resolution, see page 28 of report 14-6
	14.255	ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
WI-13-3 WI-12-5	14.228	Community Development Block Grants—State-Administered CDBG Cluster	Section 3 Summary Report	Not Corrected, see page 26
WI-11-55 WI-10-29	14.255	ARRA-Community Development Block Grants—State-Administered CDBG Cluster		

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-16	20.106	Airport Improvement Program	Airport Improvement Program Reporting	Corrective Action Taken
WI-13-19 WI-12-32 WI-11-33	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting	Materially Corrected
WI-13-20 WI-12-30 WI-11-32	20.516	Job Access–Reverse Commute	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-20 WI-12-30 WI-11-32	20.521	New Freedom Program	Subrecipient Audit Monitoring	Corrective Action Taken

U.S. DEPARTMENT OF TRANSPORTATION *(continued)***Wisconsin Department of Transportation** *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-18 WI-12-34	20.600	State and Community Highway Safety	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-18 WI-12-34	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-17 WI-12-35	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort	Corrective Action Planned for FY 2014-15, see page 87
WI-13-18 WI-12-34	20.602	Occupant Protection Incentive Grants	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-17 WI-12-35	20.602	Occupant Protection Incentive Grants	Maintenance of Effort	Corrective Action Planned for FY 2014-15, see page 87
WI-13-18 WI-12-34	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-17 WI-12-35	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort	Corrective Action Planned for FY 2014-15, see page 87
WI-13-18 WI-12-34	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-17 WI-12-35	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort	Corrective Action No Longer Needed
WI-13-18 WI-12-34	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Audit Monitoring	Corrective Action Taken
WI-13-17 WI-12-35	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort	Corrective Action No Longer Needed

U.S. DEPARTMENT OF EDUCATION

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-14	84.372 84.384	Statewide Data Systems ARRA-Statewide Data Systems	Work-Effort Reporting	Materially Corrected
WI-13-15	84.384	ARRA-Statewide Data Systems	Monitoring of Subrecipients	Materially Corrected

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

University of Wisconsin-Whitewater

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-22	84.007	Federal Supplemental Educational Opportunity Grants	Return of Student Financial Assistance Funds	Materially Corrected
WI-13-22	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Return of Student Financial Assistance Funds	Materially Corrected
WI-13-22	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	Materially Corrected
WI-13-22	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	Materially Corrected

Wisconsin Technical College System

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-23 WI-12-59	84.002	Adult Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Not Corrected, see page 101
WI-13-24 WI-12-60	84.002	Adult Education-Basic Grants to States	WiSMART Access	Corrective Action Taken
WI-13-25 WI-12-62	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit	Corrective Action Taken
WI-13-23 WI-12-59	84.048	Career and Technical Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Not Corrected, see page 101
WI-13-24 WI-12-60	84.048	Career and Technical Education-Basic Grants to States	WiSMART Access	Corrective Action Taken
WI-13-23	84.384	ARRA-Statewide Data Systems	Time Distribution for Federal Grant Programs	Corrective Action No Longer Needed

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-7 WI-12-19 WI-11-50 WI-10-26	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation	Not Corrected, see page 53
WI-13-8 WI-12-20 WI-11-51	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation	Not Corrected, see page 56

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

Wisconsin Department of Children and Families (continued)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-10 WI-12-18 WI-11-49 WI-10-24 WI-09-29 WI-08-10 WI-07-7 WI-06-10 WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Not Corrected, see page 60
WI-13-9	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support	Not Corrected, see page 58
WI-13-7 WI-12-19 WI-11-50 WI-10-26	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation	Not Corrected, see page 53
WI-12-12 WI-11-43 WI-10-21	93.658	Foster Care—Title IV-E	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance	Awaiting Federal Resolution, see page 44
WI-13-6 WI-12-16	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance	Corrective Action No Longer Needed
WI-13-5 WI-12-14 WI-11-47 WI-10-22	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare	Not Corrected, see page 50
WI-13-4 WI-12-12 WI-11-43 WI-10-21	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance	Awaiting Federal Resolution, see page 44
WI-13-6 WI-12-16	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance	Corrective Action No Longer Needed

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-11 WI-12-21 WI-11-2 WI-10-3	93.767	Children's Health Insurance Program	Eligibility Documentation	Not Corrected, see page 69

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

Wisconsin Department of Health Services *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-11 WI-12-21 WI-11-2 WI-10-3	93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation	Not Corrected, see page 69
WI-13-12 WI-12-22 WI-11-3 WI-10-5 WI-09-4 WI-08-2 WI-07-6 WI-06-6 WI-05-6 WI-04-5	93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches	Not Corrected, see page 73

U.S. DEPARTMENT OF HOMELAND SECURITY

Wisconsin Department of Military Affairs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-13	97.067	Homeland Security Grant Program	Obligation of Homeland Security Funds	Materially Corrected

FINDINGS AFFECTING MULTIPLE PROGRAMS

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-13-27 WI-12-67	Research and Development Programs Cluster	Access Concerns with the University of Wisconsin System's Human Resource System	Corrective Action Planned for FY 2014-15, see page 109
WI-13-28 WI-12-68	Research and Development Programs Cluster	Program Change Controls over the University of Wisconsin System's Human Resource System	Corrective Action Planned for FY 2014-15, see page 110

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2014 ■

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2014, the State of Wisconsin administered \$12.1 billion in federal financial assistance, consisting of \$10.7 billion in cash assistance, \$1.2 billion in noncash assistance, and \$218.1 million in outstanding loan balances, as presented in the schedule and as described in Note 2 to the schedule.

As summarized on page 126, 23 state agencies, including the University of Wisconsin System, administered federal awards during FY 2013-14. We selected 19 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

Federal programs have been classified for purposes of the schedule into three types:

- 1) Individual Programs and Other Clusters, presented on pages 127 through 153;
- 2) the Research and Development Programs (R&D) Cluster, presented on pages 154 through 185; and
- 3) the Student Financial Assistance (SFA) Cluster, presented on pages 186 through 187.

As required by 2 C.F.R. s. 176.210(b), the Schedule of Expenditures of Federal Awards uses the prefix "ARRA-" preceding the program name to identify financial assistance received under the American Recovery and Reinvestment Act of 2009.

**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR UW INSTITUTION
FOR THE YEAR ENDED JUNE 30, 2014**

STATE AGENCY OR UW INSTITUTION	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT PROGRAMS CLUSTER	STUDENT FINANCIAL ASSISTANCE CLUSTER	TOTAL
Department of Health Services	\$ 6,385,146,730	\$ 0	\$ 0	\$ 6,385,146,730
Department of Workforce Development	1,144,801,398	0	0	1,144,801,398
Department of Public Instruction	902,182,024	0	0	902,182,024
Department of Transportation	758,971,120	0	0	758,971,120
Department of Children and Families	597,296,913	0	0	597,296,913
Department of Administration	194,137,198	0	0	194,137,198
Department of Natural Resources	130,299,270	0	0	130,299,270
Department of Military Affairs	71,934,764	0	0	71,934,764
Department of Veterans Affairs	47,019,242	0	0	47,019,242
Wisconsin Technical College System	28,012,396	0	0	28,012,396
Department of Justice	25,276,199	0	0	25,276,199
Department of Agriculture, Trade and Consumer Protection	10,619,967	0	0	10,619,967
Government Accountability Board	2,773,785	0	0	2,773,785
Board for People with Developmental Disabilities	1,684,450	0	0	1,684,450
Department of Corrections	1,538,123	0	0	1,538,123
Public Service Commission	1,342,550	0	0	1,342,550
Wisconsin Historical Society	1,153,419	0	0	1,153,419
Office of Commissioner of Insurance	871,876	0	0	871,876
Department of Tourism	823,452	0	0	823,452
Child Abuse and Neglect Prevention Board	703,988	0	0	703,988
Department of Safety and Professional Services	332,359	0	0	332,359
Educational Communications Board	58,772	0	0	58,772
Total State Agencies	<u>10,306,979,995</u>	<u>0</u>	<u>0</u>	<u>10,306,979,995</u>
UW-Madison	29,342,886	555,989,961	261,428,225	846,761,072
UW-Milwaukee	12,331,754	24,613,949	203,887,871	240,833,574
UW-Eau Claire	1,905,566	379,477	69,925,833	72,210,876
UW-Green Bay	1,387,131	903,434	40,275,133	42,565,698
UW-La Crosse	1,627,992	1,065,144	61,817,612	64,510,748
UW-Oshkosh	6,457,740	1,499,882	77,990,664	85,948,286
UW-Parkside	873,603	89,998	32,258,425	33,222,026
UW-Platteville	960,939	722,997	52,043,342	53,727,278
UW-River Falls	1,493,313	136,504	40,472,519	42,102,336
UW-Stevens Point	913,692	1,436,265	79,111,111	81,461,068
UW-Stout	3,227,133	606,474	63,205,011	67,038,618
UW-Superior	1,867,464	1,527,977	20,376,007	23,771,448
UW-Whitewater	1,668,504	310,878	88,233,914	90,213,296
UW Colleges	808,001	113,042	46,343,456	47,264,499
UW-Extension	16,728,892	0	0	16,728,892
UW System Administration	215,923	0	0	215,923
Wisconsin Humanities Council	700,190	0	0	700,190
Total UW System	<u>82,510,723</u>	<u>589,395,982</u>	<u>1,137,369,123</u>	<u>1,809,275,828</u>
TOTAL STATE OF WISCONSIN	\$ <u>10,389,490,718</u>	\$ <u>589,395,982</u>	\$ <u>1,137,369,123</u>	\$ <u>12,116,255,823</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	\$ 878,019	\$ 0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	7,104	0
10.156		Federal-State Marketing Improvement Program	DATCP	293,393	250,955
10.162		Inspection Grading and Standardization	DATCP	21,859	0
10.163		Market Protection and Promotion	DATCP	38,484	0
10.167		Transportation Services	UW-Madison	6,642	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	805,832	805,832
10.210		Higher Education Graduate Fellowships Grant Program	UW-Madison	27,564	0
10.217		Higher Education-Institution Challenge Grants Program (from UW-Madison)	UW-Stevens Point	24,356	0
10.303		Integrated Programs (from UW-Extension)	UW-Platteville	4,528	0
10.303		Integrated Programs	UW-Extension	1,429,532	1,184,220
10.303		Integrated Programs (from UW-Madison)	UW-Extension	930	0
		Total Federal Program 10.303		1,434,990	1,184,220
10.304		Homeland Security-Agricultural	UW-Madison	166,326	0
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW-Extension	46,647	0
10.309		Specialty Crop Research Initiative (from UW-Madison)	UW-Extension	16,471	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Extension	197,135	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from UW-Madison)	UW-Extension	26,098	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	45,106	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Extension	19,616	0
		Total Federal Program 10.326		64,722	0
10.435		State Mediation Grants	DATCP	186,700	0
10.455		Community Outreach and Assistance Partnership Program	UW-Madison	3,373	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	DATCP	42,439	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-Madison	65,179	4,234
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-River Falls	61,816	0
		Total Federal Program 10.459		169,434	4,234
10.460		Risk Management Education Partnerships	UW-Madison	50,392	0
10.460		Risk Management Education Partnerships	UW-River Falls	85,457	0
		Total Federal Program 10.460		135,849	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,291,518	0
10.500		Cooperative Extension Service	UW-Madison	2,529,126	26,894
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	136,994	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	15,957	0
10.500		Cooperative Extension Service	UW-Stout	18,090	0
10.500		Cooperative Extension Service	UW-Extension	8,510,976	362,086
		Total Federal Program 10.500		11,211,143	388,980
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program (SNAP)	DHS	1,141,995,046	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	63,325,532	37,198,575
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	106,492	0
		Total SNAP Cluster		1,205,427,070	37,198,575

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	48,284,161	48,284,160
10.555		National School Lunch Program	DPI	199,873,654	199,873,654
10.556		Special Milk Program for Children	DPI	1,123,783	1,123,783
10.559		Summer Food Service Program for Children	DPI	7,432,339	7,220,701
		Total Child Nutrition Cluster		256,713,937	256,502,298
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	83,413,078	22,682,221
10.558		Child and Adult Care Food Program	DPI	41,023,815	40,534,086
10.560		State Administrative Expenses for Child Nutrition	DPI	3,920,884	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	738,606	688,542
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,100,788	1,036,601
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	8,390,524	8,390,524
		Total Food Distribution Cluster		10,229,918	10,115,667
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	626,693	25,000
10.574		Team Nutrition Grants	DPI	380,206	58,604
10.576		Senior Farmers Market Nutrition Program	DHS	272,856	261,212
10.578		WIC Grants To States (WGS)	DHS	24,379	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	653,601	0
10.580		Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	DHS	(304)	0
10.582		Fresh Fruit and Vegetable Program	DPI	4,869,659	4,773,656
10.652		Forestry Research	DNR	274,791	0
10.664		Cooperative Forestry Assistance	DATCP	820,918	0
10.664		Cooperative Forestry Assistance	DNR	1,854,068	64,078
		Total Federal Program 10.664		2,674,986	64,078
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,712,687	1,712,687
		Total Forest Service Schools and Roads Cluster		1,712,687	1,712,687
10.675		Urban and Community Forestry Program	DNR	637,740	371,922
10.675		Urban and Community Forestry Program	UW-Milwaukee	500	0
		Total Federal Program 10.675		638,240	371,922
10.676		Forest Legacy Program	DNR	40,000	0
10.678		Forest Stewardship Program	DNR	309,810	0
10.679		Collaborative Forest Restoration	DNR	90,383	0
10.680		Forest Health Protection	DATCP	36,834	0
10.680		Forest Health Protection	DNR	366,767	0
		Total Federal Program 10.680		403,601	0
10.901		Resource Conservation and Development	DATCP	141,806	141,806
10.902		Soil and Water Conservation	DATCP	63,457	0
10.902		Soil and Water Conservation	UW-Madison	59,590	0
10.902		Soil and Water Conservation	UW-Extension	831,599	342,444
		Total Federal Program 10.902		954,646	342,444
10.912		Environmental Quality Incentives Program	UW-Extension	37,930	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Extension	13,992	0
		Total Federal Program 10.912		51,922	0
10.914		Wildlife Habitat Incentive Program	DNR	123,604	0
10.950		Agricultural Statistics Reports	DATCP	48,181	0
10.960		Technical Agricultural Assistance	UW-Extension	26,780	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	139,434	0
		Other Federal Financial Assistance:			
N/A	10.IPA	Intergovernmental Personnel Agreements	UW-Madison	13,676	0
N/A	10.Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	184,283	0
N/A	10.IPA	Interagency Personnel Agreement	UW-Extension	12,107	0
		Subtotal Direct Programs		1,635,450,388	377,418,477
Subgrants:					
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	6,384	0
10.303		Integrated Programs (from University of Rhode Island)	UW-Extension	1,706	0
10.304		Homeland Security-Agricultural (from Michigan State University)	UW-Madison	34,971	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Extension	111,238	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Extension	56,579	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Extension	11,964	0
10.500		Cooperative Extension Service (from University of Minnesota)	DATCP	5,520	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	(2,834)	0
10.500		Cooperative Extension Service (from University of Nebraska)	UW-Madison	47,509	0
10.500		Cooperative Extension Service (from Texas Agrilife Extension Service)	UW-Milwaukee	37,220	6,896
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	54,582	0
10.500		Cooperative Extension Service (from National 4-H Council)	UW-Extension	24,400	0
10.500		Cooperative Extension Service (from University of Georgia)	UW-Extension	13,574	0
10.500		Cooperative Extension Service (from University of Nebraska-Lincoln)	UW-Extension	24,288	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc.)	UW-Madison	14,914	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from La Crosse County)	UW-Madison	26,412	0
10.771		Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	60,394	0
10.912		Environmental Quality Incentives Program (from University of Arkansas)	UW-Platteville	64,800	0
10.912		Environmental Quality Incentives Program (from University of Arkansas)	UW-Extension	4,699	0
		Subtotal Subgrants		598,320	6,896
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		1,636,048,708	377,425,373
U.S. DEPARTMENT OF COMMERCE:					
11.303		Census Special Tabulations and Services	UW-Milwaukee	15,000	0
11.303		Economic Development-Technical Assistance	UW-Milwaukee	86,865	53,194
11.303		Economic Development-Technical Assistance	UW-Parkside	7,900	6,583
11.303		Economic Development-Technical Assistance	UW-Stout	109,970	0
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Whitewater	32,780	0
11.303		Economic Development-Technical Assistance	UW-Extension	52,789	0
		Total Federal Program 11.303		290,304	59,777
Economic Development Cluster:					
11.307		Economic Adjustment Assistance	UW-Whitewater	846,278	723,890
		Total Economic Development Cluster		846,278	723,890
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	DOT	195,932	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	3,133	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	68,832	0
11.417		Sea Grant Support (from UW-Madison)	UW-Extension	972	0
		Total Federal Program 11.417		69,804	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.419		Coastal Zone Management Administration Awards	DOA	2,199,037	1,675,257
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	761,366	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	364,075	0
		Total Federal Program 11.420		1,125,441	0
11.429		Marine Sanctuary Program	UW-Superior	64,561	0
11.549		State and Local Implementation Grant Program	DOJ	96,683	18,924
11.550		Public Telecommunications Facilities Planning and Construction	ECB	58,772	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Madison	130,180	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Madison	71,125	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Platteville	65,637	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Superior	45,585	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Extension	2,360,009	1,767,552
		Total Federal Program 11.557		2,672,536	1,767,552
11.558		ARRA-State Broadband Data and Development Grant Program	PSC	774,859	0
11.611		Manufacturing Extension Partnership	UW-Stout	738,079	0
Other Federal Financial Assistance:					
N/A	11.AB133C-11-CN-0065	Coastal Protection and Restoration	DNR	21,398	0
N/A	11.493K883	Wisconsin Master Naturalist Program (from UW-Madison)	UW-Extension	234	0
		Subtotal Direct Programs		9,172,051	4,245,400
Subgrants:					
11.303		Economic Development-Technical Assistance (from Purdue University)	UW-Milwaukee	362	0
11.419		Coastal Zone Management Administration Awards (from University of New Hampshire)	UW-Superior	153,614	0
11.431		Climate and Atmospheric Research (from University Corporation for Atmospheric Research)	UW-Milwaukee	(1,755)	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	86,658	0
		Subtotal Subgrants		238,879	0
		TOTAL U.S. DEPARTMENT OF COMMERCE		9,410,930	4,245,400
U.S. DEPARTMENT OF DEFENSE:					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	96,285	0
12.217		Electronic Absentee Systems for Elections	GAB	189,730	0
12.400		Military Construction, National Guard	DMA	4,343,448	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	38,097,024	0
12.404		National Guard Challenge Program	DMA	3,161,464	0
12.611		Community Economic Adjustment Assistance for Reductions in Defense Industry Employment	UW-Oshkosh	55,616	0
12.900		Language Grant Program	UW-Madison	30,542	0
Other Federal Financial Assistance:					
N/A	12.IPA	Intergovernmental Personnel Agreement	UW-Whitewater	2,356	0
N/A	12.NAFBA1-13-M-0200; NAFBA1-13-M-0350	Operation Military Kids	UW-Extension	27,406	0
		Subtotal Direct Programs		46,003,871	0
Subgrants:					
12.357		ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	363,947	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	406,178	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	21,928	0
N/A	12.KSS0037/PO-0001	Sharable Content Object Reference Model Certification (from Katmai Government Services)	UW-Extension	36,688	0
		Subtotal Subgrants		828,741	0
		TOTAL U.S. DEPARTMENT OF DEFENSE		46,832,612	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Dispute Resolution	DSPS	31,726	0
		CDBG - State-Administered CDBG Cluster:			
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	DOA	25,484,293	24,213,423
		Total CDBG - State-Administered CDBG Cluster		25,484,293	24,213,423
14.231		Emergency Solutions Grants Program	DOA	3,143,019	2,912,067
14.235		Supportive Housing Program	DOA	156,975	0
14.238		Shelter Plus Care	DOA	231,415	231,415
14.239		HOME Investment Partnerships Program	DOA	6,910,603	6,437,427
14.241		Housing Opportunities for Persons with AIDS	DOA	429,598	414,448
14.267		Continuum of Care Program	DOA	49,041	0
14.703		Sustainable Communities Regional Planning Grant Program	DNR	(33)	0
14.905		Lead Hazard Reduction Demonstration Grant Program	DHS	(29,006)	(29,000)
14.913		Healthy Homes Production Program	DHS	363,167	357,802
		Subtotal Direct Programs		36,770,798	34,537,582
		Subgrants:			
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	1,730	0
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing (from Waukesha County)	UW-Extension	9,041	0
		Subtotal Subgrants		10,771	0
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		36,781,569	34,537,582
U.S. DEPARTMENT OF THE INTERIOR:					
15.226		Payments in Lieu of Taxes	DNR	1,304,986	1,304,986
15.231		Fish, Wildlife and Plant Conservation Resource Management	DNR	136,245	0
		Fish and Wildlife Cluster:			
15.605		Sport Fish Restoration Program	DNR	11,657,759	109,891
15.611		Wildlife Restoration and Basic Hunter Education	DNR	14,666,326	75,000
		Total Fish and Wildlife Cluster		26,324,085	184,891
15.608		Fish and Wildlife Management Assistance	DNR	1,439,117	475,757
15.608		Fish and Wildlife Management Assistance	UW-Madison	61,262	0
		Total Federal Program 15.608		1,500,379	475,757
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	444,335	314,888
15.615		Cooperative Endangered Species Conservation Fund	DNR	1,097,478	85,000
15.616		Clean Vessel Act	DNR	14,935	12,598
15.623		North American Wetlands Conservation Fund	DNR	745,597	0
15.630		Coastal Program	DNR	6,430	0
15.634		State Wildlife Grants	DNR	830,967	21,564
15.657		Endangered Species Conservation Recovery Implementation Funds	DNR	46,570	0
15.662		Great Lakes Restoration	DNR	222,774	0
15.663		National Fish and Wildlife Foundation	DNR	13,872	0
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	50,000	0
15.670		Adaptive Science	UW-Oshkosh	16,118	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.808		U.S. Geological Survey-Research and Data Collection	DNR	9,659	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	77,073	0
		Total Federal Program 15.808		86,732	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	182,506	0
15.814		National Geological and Geophysical Data Preservation Program	UW-Extension	29,667	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	1,006,767	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	1,284,003	797,697
15.922		North American Graves Protection and Repatriation Act	WHS	29,707	0
15.929		Save America's Treasures	WHS	24,032	0
15.943		Challenge Cost Share	DNR	8,534	0
15.944		Natural Resource Stewardship	DNR	740,000	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	306,482	0
Other Federal Financial Assistance:					
N/A	15.AGF2011011	Bureau Of Indian Affairs	DNR	30,576	0
N/A	15.ABC-790D	Early Successional Habitat-GW Warblers/AM Woodcock	DNR	13,543	0
N/A	15.301819T054	USF&WS GB Office Task 1- 7	DNR	(6,834)	0
		Subtotal Direct Programs		36,490,486	3,197,381
Subgrants:					
15.608		Fish and Wildlife Management Assistance (from University of Minnesota)	UW-Madison	62,817	0
15.663		National Fish and Wildlife Foundation (from the Nature Conservancy)	UW-Parkside	1,541	0
N/A	15.2012 NPS Climate Fellowship	Wildfire Burn Severity Patterns and Forest Transitions Under a Warming Climate in National Parks of the Northern Rockies (from University of Washington)	UW-Madison	8,450	0
		Subtotal Subgrants		72,808	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				36,563,294	3,197,381
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOJ	963,600	0
16.017		Sexual Assault Services Formula Program	DOJ	329,837	316,912
16.321		Antiterrorism Emergency Reserve	DOJ	389,923	382,869
16.523		Juvenile Accountability Block Grants	DOJ	483,520	409,728
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOJ	520,472	374,474
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	DOJ	200,994	140,331
16.543		Missing Children's Assistance	DOJ	303,645	50,785
16.548		Title V-Delinquency Prevention Program	DOJ	28,817	28,557
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	14,028	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	683,427	94,704
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	60,530	0
16.571		Public Safety Officers' Benefits Program	DOJ	1,679	0
16.575		Crime Victim Assistance	DOJ	7,819,177	7,592,190
16.576		Crime Victim Compensation	DOJ	1,457,939	1,375,590
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	(4,299)	0
16.588		Violence Against Women Formula Grants	DOJ	2,103,286	1,706,021
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	172,634	67,777
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	275,886	257,600
16.606		State Criminal Alien Assistance Program	DOC	1,118,429	0
16.607		Bulletproof Vest Partnership Program	DOT	6,634	0
16.609		Project Safe Neighborhoods	DOJ	57,070	50,391
16.710		Public Safety Partnership and Community Policing Grants	DOJ	219,699	523
16.727		Enforcing Underage Drinking Laws Program	DOT	77,365	77,365
16.735		PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	DOC	154,314	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
JAG Program Cluster:					
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	3,581,979	2,722,487
		Total JAG Program Cluster		3,581,979	2,722,487
16.741		DNA Backlog Reduction Program	DOJ	1,506,180	311,218
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	93,689	32,079
16.746		Capital Case Litigation Initiative	UW-Madison	92,940	0
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	123,547	0
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	188,401	0
16.808		ARRA-Recovery Act-Edward Byrne Memorial Competitive Grant Program	UW-Parkside	25,547	11,800
16.812		Second Chance Act Prisoner Reentry Initiative	DOC	85,831	0
16.813		NICS Act Record Improvement Program	DOJ	1,546,565	1,484,656
16.820		Postconviction Testing of DNA Evidence to Exonerate the Innocent	UW-Madison	128,823	0
16.922		Equitable Sharing Program	DNR	4,710	0
16.922		Equitable Sharing Program	DOT	283,248	0
		Total Federal Program 16.922		287,958	0
Other Federal Financial Assistance:					
N/A	16.UNKNOWN	ATF Task Force	DOJ	1,792	0
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program 2013	DOJ	81,079	37,920
N/A	16.2014-126	Domestic Cannabis Eradication/Suppression Program 2014	DOJ	19,287	2,682
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	18,239	0
N/A	16.281D-MW-A43521	Greater Racine Gang Safe Streets Task Force	DOJ	4,150	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	25,599	0
N/A	16.2012-UMWX-0178	COPS Hiring Program	UW-Madison	39,034	0
		Subtotal Direct Programs		25,289,246	17,528,659
Subgrants:					
16.579		Edward Byrne Memorial Formula Grant Program (from West Central Drug Task Force)	UW-Stout	443	0
16.585		Drug Court Discretionary Grant Program (from Milwaukee County)	UW-Milwaukee	10,388	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	133,544	0
16.731		Tribal Youth Program (from National 4-H Council)	UW-Extension	59	0
16.751		Edward Byrne Memorial Competitive Grant Program (from Council of State Governments)	UW-Madison	44,442	0
		Subtotal Subgrants		188,876	0
		TOTAL U.S. DEPARTMENT OF JUSTICE		25,478,122	17,528,659
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,506,632	0
17.005		Compensation and Working Conditions	UW-Madison	103,249	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	12,822,790	293,288
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,647,504	0
17.804		Local Veterans' Employment Representative Program	DWD	1,240,861	0
		Total Employment Services Cluster		15,711,155	293,288
17.225		Unemployment Insurance	DWD	1,009,015,464	0
17.225		ARRA-Unemployment Insurance	DWD	62,225	0
		Total Federal Program 17.225		1,009,077,689	0
17.235		Senior Community Service Employment Program	DHS	2,117,441	1,896,668
17.245		Trade Adjustment Assistance	DWD	9,671,244	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
WIA Cluster:					
17.258		WIA Adult Program	DWD	10,122,849	9,524,209
17.259		WIA Youth Activities	DWD	12,051,888	11,377,809
17.259		WIA Youth Activities	UW-Oshkosh	9,359	0
17.278		WIA Dislocated Worker Formula Grants	DWD	14,513,359	13,286,001
Total WIA Cluster				36,697,455	34,188,019
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	311,923	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	122,671	0
17.275		ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	DWD	156,057	16,521
17.277		Workforce Investment Act (WIA) National Emergency Grants	DWD	2,255,539	2,187,680
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Milwaukee	143,340	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-River Falls	76,121	0
Total Federal Program 17.502				219,461	0
17.504		Consultation Agreements	UW-Madison	3,569,305	0
17.600		Mine Health and Safety Grants	DSPS	87,625	0
Subtotal Direct Programs				1,081,607,446	38,582,176
Subgrants:					
17.259		WIA Youth Activities (from Milwaukee Area Workforce Investment Board)	UW-River Falls	21,784	0
Subtotal Subgrants				21,784	0
TOTAL U.S. DEPARTMENT OF LABOR				1,081,629,230	38,582,176
U.S. DEPARTMENT OF STATE:					
19.703		Criminal Justice Systems	DOC	56,002	0
Subtotal Direct Programs				56,002	0
Subgrants:					
19.009		Academic Exchange Programs-Undergraduate Programs (from International Research and Exchanges Board Inc.)	UW-La Crosse	29,673	0
19.009		Academic Exchange Programs-Undergraduate Programs (from World Learning)	UW-Stout	31,568	0
19.010		Academic Exchange Programs-Hubert H. Humphrey Fellowship Program (from International Research and Exchanges Board Inc.)	UW-Stout	22,211	0
19.011		Academic Exchange Programs-Special Academic Exchange Programs (from International Research and Exchanges Board Inc.)	UW Colleges	30,644	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc.)	UW-Stout	63,364	0
N/A	19.AGMT 06/28/13	Dissertation Development Award Fellowship (from Social Science Research Council)	UW-Madison	40,992	0
Subtotal Subgrants				218,452	0
TOTAL U.S. DEPARTMENT OF STATE				274,454	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	56,308,196	20,183,512
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction	DNR	51,899	51,899
20.205		Highway Planning and Construction	DOT	656,527,520	0
20.205		ARRA-Highway Planning and Construction	DOT	1,241,026	0
20.205		Highway Planning and Construction Revolving Loan Balance	DOT	1,318,454	0
20.219		Recreational Trails Program	DNR	2,063,222	1,369,654
20.219		Recreational Trails Program	DOT	1,689,803	0
Total Highway Planning and Construction Cluster				662,891,924	1,421,553

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.218		National Motor Carrier Safety	DOT	3,395,844	0
20.232		Commercial Driver's License Program Improvement Grant	DOT	927,017	0
20.237		Commercial Vehicle Information Systems and Networks	DOT	269,897	0
20.317		Capital Assistance to States-Intercity Passenger Rail Service	DOT	13,336	0
20.319		ARRA-High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants	DOT	876,742	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	262,743	262,743
Total Federal Transit Cluster				<u>262,743</u>	<u>262,743</u>
20.505		Metropolitan Transportation Planning	DOT	275,272	225,568
20.509		Formula Grants for Rural Areas	DOT	13,338,391	12,882,598
20.509		ARRA-Formula Grants for Rural Areas	DOT	1,723,296	1,535,719
Total Federal Program 20.509				<u>15,061,687</u>	<u>14,418,317</u>
Transit Services Programs Cluster:					
20.513		Enhanced Mobility for Seniors and Individuals with Disabilities	DOT	2,017,550	0
20.516		Job Access and Reverse Commute Program	DOT	2,328,111	2,326,227
20.521		New Freedom Program	DOT	1,498,691	1,411,585
Total Transit Services Programs Cluster				<u>5,844,352</u>	<u>3,737,812</u>
20.514		Public Transportation Research	DOT	1,426,529	1,426,529
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	3,094,143	1,568,823
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	177,041	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOT	3,912,797	2,588,144
20.602		Occupant Protection Incentive Grants	DOT	(313,379)	323,301
20.610		State Traffic Safety Information System Improvement Grants	DOT	958,040	511,344
20.611		Incentive Grant Program to Prohibit Racial Profiling	DOT	177,119	177,119
20.611		Incentive Grant Program to Prohibit Racial Profiling	UW-Oshkosh	3,993	0
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	47,252	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	537,451	338,075
Total Highway Safety Cluster				<u>8,594,457</u>	<u>5,506,806</u>
20.608		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	DOT	3,106,974	0
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	76,606	0
20.616		National Priority Safety Programs	DOT	1,324,993	108,846
20.700		Pipeline Safety Program Base Grants	PSC	354,064	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	425,151	365,803
Other Federal Financial Assistance:					
N/A	20.DTFH64-12-G-00059; DTS-TP-20	Eisenhower Graduate Fellowships	UW-Madison	11,311	0
N/A	20.IPA	Intergovernmental Personnel Agreements	UW-Madison	6,035	0
Subtotal Direct Programs				<u>761,453,130</u>	<u>47,657,489</u>
Subgrants:					
20.514		Public Transportation Research (from University of California-Berkeley)	UW-Milwaukee	16,840	0
N/A	20.AGMT 07/01/08	Evaluation of the Sawyer County Traffic Offender Program (from Sawyer County)	UW-Madison	(2,210)	0
N/A	20.AGMT 04/19/13	Pedestrian & Bicycle Prioritization (from Toole Design Group)	UW-Milwaukee	30,573	0
Subtotal Subgrants				<u>45,203</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>761,498,333</u>	<u>47,657,489</u>
U.S. OFFICE OF PERSONNEL MANAGEMENT:					
27.011		Intergovernmental Personnel Act (IPA) Mobility Program	UW-Milwaukee	37,084	0
TOTAL OFFICE OF PERSONNEL MANAGEMENT				<u>37,084</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	901,943	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				901,943	0
FEDERAL COMMUNICATIONS COMMISSION:					
N/A	32.DA 12-1050	National Deaf-Blind Equipment Distribution Program (NDBEDP)	PSC	156,210	0
TOTAL FEDERAL COMMUNICATIONS COMMISSION				156,210	0
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property	DOA	3,334,982	0
39.011		Election Reform Payments	GAB	536,385	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				3,871,367	0
LIBRARY OF CONGRESS:					
N/A	42.FED12-032	Preservation of 35mm Dupe Negative, 35mm Answer Print, DigiBeta Transfer, and DVD Copy	UW-Madison	2,461	0
TOTAL LIBRARY OF CONGRESS				2,461	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science (from UW-Green Bay)	UW-Milwaukee	215	0
43.002		Aeronautics	UW-Milwaukee	7,500	0
43.008		Education (from UW-Green Bay)	UW-Whitewater	10,000	0
Other Federal Financial Assistance:					
N/A	43.NNX10AB52A	Climate Literacy Ambassadors	UW-Madison	16,042	0
N/A	43.NNX11AN40H	Developing Transition Edge Sensors for New Space-Based Applications	UW-Madison	53,358	0
N/A	43.NNX10AE21G	Venus Express EPO	UW-Madison	37,441	0
Subtotal Direct Programs				124,556	0
Subgrants:					
N/A	43.XHab 2014-01	Badger COMET (from National Space Grant Foundation)	UW-Madison	20,000	0
N/A	43.36385	OSIRIS-REx Mission (from University of Arizona)	UW-Madison	(2,742)	0
N/A	43.12/10-5/1	Promoting Women in Physics and Astronomy (from UW-Green Bay)	UW-La Crosse	1,565	0
Subtotal Subgrants				18,823	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				143,379	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	20,106	0
45.025		Promotion of the Arts-Partnership Agreements	Tourism	823,452	0
45.129		Promotion of the Humanities-Federal/State Partnership	DNR	9,704	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	3,813	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	4,713	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	504	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Parkside	510	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	8,678	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	688,656	68,565
Total Federal Program 45.129				716,578	68,565

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FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.130		Promotion of the Humanities-Challenge Grants	UW-Madison	150,811	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	193,300	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	18,681	0
45.164		Promotion of the Humanities-Public Programs	UW-Whitewater	750	0
45.168		Promotion of the Humanities-We the People	Wisconsin Humanities Council	11,534	11,534
45.310		Grants to States	DPI	2,698,401	878,349
45.312		Institute of Museum and Library Services	WHS	79,466	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	103,497	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	191,808	0
45.313		Laura Bush 21st Century Librarian Program	UW-Whitewater	1,258	0
		Total Federal Program 45.313		296,563	0
		Subtotal Direct Programs		5,009,642	958,448
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Whitewater	14,473	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Whitewater	3,200	0
45.164		Promotion of the Humanities-Public Programs (from Gilder Lehrman Institute of American History)	UW-Whitewater	1,082	0
45.313		Laura Bush 21st Century Librarian Program (from University of Illinois-Urbana-Champaign)	UW-Madison	(4,386)	0
		Subtotal Subgrants		14,369	0
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		5,024,011	958,448
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Milwaukee	110,272	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	139,024	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	13,157	5,225
		Total Federal Program 47.049		152,181	5,225
47.050		Geosciences	UW-Milwaukee	(788)	0
47.076		Education and Human Resources	UW-Milwaukee	663,181	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	191,096	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	56,357	0
47.076		Education and Human Resources	UW-Oshkosh	153,751	0
47.076		Education and Human Resources (from UW-Green Bay)	UW-Oshkosh	(1)	0
47.076		Education and Human Resources	UW-Platteville	328,117	0
47.076		Education and Human Resources	UW-River Falls	101,212	6,733
47.076		Education and Human Resources (from UW-Madison)	UW-River Falls	1,800	0
47.076		Education and Human Resources	UW-Stout	234,724	0
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	55,202	0
47.076		Education and Human Resources	UW-Superior	10,954	0
47.076		Education and Human Resources	UW-Whitewater	1,284	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	8,637	0
		Total Federal Program 47.076		1,806,314	6,733
47.078		Polar Programs (from UW-Madison)	UW-River Falls	220,293	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from UW System Administration)	UW-Oshkosh	12,229	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	8,515	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Extension	3,299	0
		Total Federal Program 47.082		24,043	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	47.IPA	Intergovernmental Personnel Agreements	UW-Milwaukee	56,479	0
Subtotal Direct Programs				2,368,794	11,958
Subgrants:					
47.049		Mathematical and Physical Sciences (from American Physical Society)	UW-La Crosse	35,241	0
47.076		Education and Human Resources (from Cleveland State University)	UW-Platteville	2,063	0
47.076		Education and Human Resources (from Stevens Institute of Technology)	UW-Platteville	2,000	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Platteville	43,006	0
47.076		Education and Human Resources (from KQED Inc.)	UW-Extension	158,812	0
N/A	47.MSOE DUE-1022793 Award 1	Physical Modeling Projects (from Milwaukee School of Engineering)	UW-Milwaukee	1,509	0
Subtotal Subgrants				242,631	0
TOTAL NATIONAL SCIENCE FOUNDATION				2,611,425	11,958
U.S. SMALL BUSINESS ADMINISTRATION:					
59.006		8(a) Business Development Program (from UW-Extension)	UW-Platteville	42,687	0
59.007		7(j) Technical Assistance	UW-Milwaukee	25,614	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	183,956	0
59.037		Small Business Development Centers (from UW-River Falls)	UW-Milwaukee	107,843	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	135,986	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	102,789	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	120,264	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	107,177	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	156,033	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	59,446	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	45,442	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	136,047	0
59.037		Small Business Development Centers	UW-Stout	741	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	44,423	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	50,059	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	212,965	0
59.037		Small Business Development Centers	UW-Extension	659,936	0
Total Federal Program 59.037				2,123,107	0
59.058		Federal and State Technology Partnership Program	UW-Extension	105,779	0
59.059		Congressional Grants	UW-Whitewater	15,309	0
Other Federal Financial Assistance:					
N/A	59.0563-6601	Small Business Institute	UW-Eau Claire	(446)	0
Subtotal Direct Programs				2,312,050	0
Subgrants:					
59.061	59.FY13-21618	State Trade and Export Promotion Pilot Grant Program (from Wisconsin Economic Development Corporation)	DATCP	7,725	0
Subtotal Subgrants				7,725	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,319,775	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	4,170,821	0
64.014		Veterans State Domiciliary Care	DVA	523,727	0
64.015		Veterans State Nursing Home Care	DVA	39,589,704	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,171,807	0
64.101		Burial Expenses Allowance for Veterans	DVA	733,923	0
64.124		All-Volunteer Force Educational Assistance	DWD	97,428	0
64.203		State Cemetery Grants	DVA	516,692	0

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CFDA 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:					
N/A	64.V101 223B	Reimbursement Contract-State Approving Agency	DVA	312,568	0
N/A	64.IPA	Intergovernmental Personnel Agreements	UW-Madison	1,674,800	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				48,791,470	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	3,248,314	0
66.032		State Indoor Radon Grants	DHS	171,800	158,859
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	908,513	0
66.040		State Clean Diesel Grant Program	DNR	106,526	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	470,651	0
66.432		State Public Water System Supervision	DNR	3,420,500	0
66.433		State Underground Water Source Protection	DNR	81,500	0
66.454		Water Quality Management Planning	DNR	365,000	146,000
Clean Water State Revolving Fund Cluster:					
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	34,965,313	33,965,313
Total Clean Water State Revolving Fund Cluster				34,965,313	33,965,313
66.460		Nonpoint Source Implementation Grants	DNR	1,602,963	923,095
66.461		Regional Wetland Program Development Grants	DNR	609,838	0
66.461		Regional Wetland Program Development Grants	UW-Stevens Point	22,259	18,608
Total Federal Program 66.461				632,097	18,608
Drinking Water State Revolving Fund Cluster:					
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	16,691,628	13,182,794
Total Drinking Water State Revolving Fund Cluster				16,691,628	13,182,794
66.469		Great Lakes Program	DHS	453,257	0
66.469		Great Lakes Program	DNR	3,288,897	679,394
66.469		Great Lakes Program	UW-Milwaukee	(942)	0
66.469		Great Lakes Program (from UW-Extension)	UW-Green Bay	9,669	0
66.469		Great Lakes Program	UW-Extension	333,034	82,968
Total Federal Program 66.469				4,083,915	762,362
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	106,140	0
66.474		Water Protection Grants to the States	DNR	37,140	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Extension	86,861	69,334
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	21,523	0
66.605		Performance Partnership Grants	DATCP	513,089	0
66.605		Performance Partnership Grants	DNR	8,965,768	435,331
Total Federal Program 66.605				9,478,857	435,331
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	70,665	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	340,898	0
66.708		Pollution Prevention Grants Program	UW-Stevens Point	59,702	0
66.708		Pollution Prevention Grants Program	UW-Extension	11,401	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Extension	25,986	0
Total Federal Program 66.708				97,089	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	21,713	0
66.801		Hazardous Waste Management State Program Support	DNR	1,949,950	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	1,938,419	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DATCP	576,040	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DSPS	4,456	0
		Total Federal Program 66.804		580,496	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,711,253	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DSPS	7,718	0
		Total Federal Program 66.805		1,718,971	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	194,503	0
66.817		State and Tribal Response Program Grants	DNR	1,117,945	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,208,956	667,314
66.940		Environmental Policy and State Sustainability Grants	DNR	21,156	12,624
66.951		Environmental Education Grants	UW-Madison	46,292	0
66.953		Building Capacity to Implement EPA National Guidelines for School Environmental Health Programs	DPI	55,214	0
		Subtotal Direct Programs		85,841,508	50,341,634
		Subgrants:			
66.305		Compliance Assistance Support for Services to the Regulated Community and Other Assistance Providers (from University of Illinois-Urbana-Champaign)	UW-Extension	3,738	0
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (from National Association of State Departments of Agriculture)	UW-Madison	9,995	0
N/A	66.PO543874	Great Lakes Areas of Concern Video (from University of Illinois-Urbana-Champaign)	UW-Madison	1,058	0
		Subtotal Subgrants		14,791	0
		TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		85,856,299	50,341,634
U.S. NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	129,222	0
		TOTAL U.S. NUCLEAR REGULATORY COMMISSION		129,222	0
U.S. DEPARTMENT OF ENERGY:					
81.041		State Energy Program	DOA	868,375	239,639
81.041		ARRA-State Energy Program Revolving Loan Balance	DOA	30,506,616	0
		Total Federal Program 81.041		31,374,991	239,639
81.042		Weatherization Assistance for Low-Income Persons	DOA	6,560,250	5,491,690
81.086		Conservation Research and Development	DOA	523,339	321,911
81.086		ARRA-Conservation Research and Development	DOA	1,266,998	1,111,323
81.086		Conservation Research and Development	UW-Oshkosh	6,262	0
		Total Federal Program 81.086		1,796,599	1,433,234
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	313,348	0
81.119		State Energy Program Special Projects	DOA	527,338	307,187
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	DOA	15,710	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	PSC	57,417	0
		Total Federal Program 81.122		73,127	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
81.138		State Heating Oil and Propane Program	DOA	19,228	0
N/A	81.505-143	Other Federal Financial Assistance: Petroleum Violation Escrow Funds	DOA	41,773	10,034
		Subtotal Direct Programs		40,706,654	7,481,784
Subgrants:					
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	53,225	0
81.086		Conservation Research and Development (from Milwaukee Area Technical College)	UW-Milwaukee	1,130	0
81.087		Renewable Energy Research and Development (from Energy Center of Wisconsin)	UW-Milwaukee	(11,625)	0
81.087		ARRA-Renewable Energy Research and Development (from Energy Center of Wisconsin)	UW-Milwaukee	(2,235)	0
81.087		Renewable Energy Research and Development (from Arizona Geological Survey)	UW-Extension	79,222	0
		Subtotal Subgrants		119,717	0
TOTAL U.S. DEPARTMENT OF ENERGY				40,826,371	7,481,784
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-Basic Grants to States	WTCS	6,797,000	5,924,979
84.010		Title I Grants to Local Educational Agencies	DPI	255,113,071	251,138,178
84.011		Migrant Education-State Grant Program	DPI	671,545	507,999
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	781,951	774,479
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	3,612,537	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from UW-Madison)	UW-Milwaukee	94,200	0
		Total Federal Program 84.015		3,706,737	0
84.021		Overseas Programs-Group Projects Abroad	UW-Whitewater	36,465	0
Special Education Cluster (IDEA):					
84.027		Special Education-Grants to States	DPI	203,198,506	189,178,498
84.173		Special Education-Preschool Grants	DPI	9,617,306	8,675,337
		Total Special Education Cluster (IDEA)		212,815,812	197,853,835
84.031		Higher Education-Institutional Aid	UW-Eau Claire	563,648	0
84.031		Higher Education-Institutional Aid	UW-Parkside	544,853	0
84.031		Higher Education-Institutional Aid	UW-Stevens Point	149,667	0
		Total Federal Program 84.031		1,258,168	0
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	321,435	0
84.042		TRIO-Student Support Services	UW-Milwaukee	299,955	0
84.042		TRIO-Student Support Services	UW-Eau Claire	545,425	0
84.042		TRIO-Student Support Services	UW-La Crosse	368,856	0
84.042		TRIO-Student Support Services	UW-Oshkosh	351,061	0
84.042		TRIO-Student Support Services	UW-Parkside	233,806	0
84.042		TRIO-Student Support Services	UW-Platteville	346,266	0
84.042		TRIO-Student Support Services	UW-River Falls	281,424	0
84.042		TRIO-Student Support Services	UW-Stout	539,977	0
84.042		TRIO-Student Support Services	UW-Superior	284,308	0
84.042		TRIO-Student Support Services	UW Colleges	511,157	0
84.044		TRIO-Talent Search	DPI	291,458	0
84.044		TRIO-Talent Search	UW-Milwaukee	283,710	0
84.044		TRIO-Talent Search	UW-Stout	315,702	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.044		TRIO-Talent Search	UW Colleges	215,239	0
84.047		TRIO-Upward Bound	DPI	226,213	0
84.047		TRIO-Upward Bound	UW-Milwaukee	746,706	0
84.047		TRIO-Upward Bound	UW-Eau Claire	306,463	0
84.047		TRIO-Upward Bound	UW-Green Bay	676,852	0
84.047		TRIO-Upward Bound	UW-La Crosse	381,867	0
84.047		TRIO-Upward Bound	UW-River Falls	292,921	0
84.047		TRIO-Upward Bound	UW-Stevens Point	456,445	0
84.047		TRIO-Upward Bound	UW-Superior	293,399	0
84.047		TRIO-Upward Bound	UW-Whitewater	246,765	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	210,292	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	278,170	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	236,009	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	205,462	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	209,002	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	38,366	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	185,409	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	199,902	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	203,618	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	228,787	0
		Total TRIO Cluster		10,812,427	0
84.048		Career and Technical Education-Basic Grants to States	WTCS	20,900,241	19,086,575
84.051		Career and Technical Education -- National Programs	DPI	45,855	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Oshkosh	(732)	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	40,188	0
		Total Federal Program 84.116		39,456	0
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	61,777,001	0
84.129		Rehabilitation Long-Term Training	UW-Madison	183,240	0
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	85,644	0
84.129		Rehabilitation Long-Term Training	UW-Stout	159,068	0
84.129		Rehabilitation Long-Term Training (from UW-Milwaukee)	UW-Stout	3,570	0
		Total Federal Program 84.129		431,522	0
84.133		National Institute of Disability and Rehabilitation Research	UW-Milwaukee	31,590	20,895
84.133		National Institute of Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	240,765	0
		Total Federal Program 84.133		272,355	20,895
84.144		Migrant Education-Coordination Program	DPI	183,656	96,889
84.161		Rehabilitation Services-Client Assistance Program	DATCP	163,762	0
84.169		Independent Living-State Grants	DWD	254,025	247,375
84.170		Javits Fellowships	UW-Madison	14,029	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	542,444	540,957
84.181		Special Education-Grants for Infants and Families	DHS	6,883,428	6,303,243
84.184		Safe and Drug-Free Schools and Communities- National Programs	DPI	4,360,162	3,901,122
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	415,306	0
84.195		Bilingual Education-Professional Development	UW-Oshkosh	580	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	(134)	0
		Total Federal Program 84.195		446	0
84.196		Education for Homeless Children and Youth	DPI	1,069,155	830,574
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	196,849	0
84.224		Assistive Technology	DHS	463,089	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	62,176	0
84.282		Charter Schools	DPI	14,160,120	13,622,933
84.287		Twenty-First Century Community Learning Centers	DPI	17,424,367	16,957,939
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	435,910	0
84.323		Special Education-State Personnel Development	DPI	1,249,313	241,469
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	873,379	14,163
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	264,472	0
		Total Federal Program 84.325		1,137,851	14,163
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	140,170	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Milwaukee	6	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	6,882,611	4,190,967
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from UW-Madison)	UW-Milwaukee	131,992	0
		Total Federal Program 84.334		7,014,603	4,190,967
84.335		Child Care Access Means Parents in School	UW-Milwaukee	196,769	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	2,926	0
84.335		Child Care Access Means Parents in School	UW-River Falls	38,319	0
		Total Federal Program 84.335		238,014	0
84.350		Transition to Teaching	DPI	432,765	0
84.358		Rural Education	DPI	716,730	680,899
84.365		English Language Acquisition State Grants	DPI	6,355,679	6,030,073
84.365		English Language Acquisition State Grants	UW-Milwaukee	362,510	0
84.365		English Language Acquisition State Grants	UW-Oshkosh	416,746	0
		Total Federal Program 84.365		7,134,935	6,030,073
84.366		Mathematics and Science Partnerships	DPI	2,188,373	1,971,959
84.366		Mathematics and Science Partnerships	UW-La Crosse	116,891	0
84.366		Mathematics and Science Partnerships (from UW-River Falls)	UW-La Crosse	11,282	0
		Total Federal Program 84.366		2,316,546	1,971,959
84.367		Improving Teacher Quality State Grants	DPI	39,458,778	38,096,546
84.367		Improving Teacher Quality State Grants	UW-Madison	180	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	106,097	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Milwaukee	211,212	0
84.367		Improving Teacher Quality State Grants	UW-Eau Claire	30,924	0
84.367		Improving Teacher Quality State Grants (from UW-River Falls)	UW-Eau Claire	21,316	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Green Bay	6,414	0
84.367		Improving Teacher Quality State Grants	UW-Oshkosh	38,854	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	192,123	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	53,320	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-River Falls	26,534	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Stout	(367)	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Stout	127,324	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Whitewater	558	0
84.367		Improving Teacher Quality State Grants	UW System Administration	215,923	157,227
		Total Federal Program 84.367		40,489,190	38,253,773

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.368		Grants for Enhanced Assessment Instruments	DPI	2,700,353	0
84.369		Grants for State Assessments and Related Activities	DPI	6,454,920	0
84.371		Striving Readers	DPI	18,202	0
Statewide Data Systems Cluster:					
84.372		Statewide Data Systems	DPI	316,882	0
84.384		ARRA-Statewide Data Systems, Recovery Act	DPI	3,755,194	639,241
Total Statewide Data Systems Cluster				4,072,076	639,241
School Improvement Grants Cluster:					
84.377		School Improvement Grants	DPI	8,745,889	8,513,884
84.388		ARRA-School Improvement Grants, Recovery Act	DPI	3,497,663	2,538,396
Total School Improvement Grants Cluster				12,243,552	11,052,280
84.378		College Access Challenge Grant Program	DOA	727,581	0
84.412		Race to the Top - Early Learning Challenge	DCF	3,551,311	3,551,311
84.412	84. Interagency agreement/Core # 5013-5017	Race to the Top - Early Learning Challenge	DPI	431,562	0
Total Federal Program 84.412				3,982,873	3,551,311
84.418		Promoting Readiness of Minors in Supplemental Security Income	DPI	9,470	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	630,135	75,221
Total Federal Program 84.418				639,605	75,221
Other Federal Financial Assistance:					
N/A	84.051C	Wisconsin Advanced Manufacturing Pathway Education Network	WTCS	296,911	294,002
N/A	84.08-WI04- SEED2012 Am. 2A	National Writing Project	UW-Milwaukee	985	0
N/A	84.Seed#1; Seed#3	National Writing Project	UW-Oshkosh	27,321	0
Subtotal Direct Programs				714,123,032	584,803,330
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	13,700	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 Michigan State University)	UW-Madison	9,600	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 California-Los Angeles)	UW-Madison	7,700	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Chicago)	UW-Madison	4,362	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Chicago)	UW-Madison	19,200	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 Hawaii)	UW-Madison	26,400	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 Michigan)	UW-Madison	100	0
84.116		Fund for the Improvement of Postsecondary Education (from Association of American Colleges and Universities)	UW-Madison	2	0
84.181		Special Education-Grants for Infants and Families (from Cooperative Educational Service Agency 5)	UW-Madison	32,380	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.215		Fund for the Improvement of Education (from Saint Jacobi Lutheran School)	UW-Milwaukee	(2,471)	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency 10)	UW-Eau Claire	21,892	0
84.257		National Institute for Literacy (from Kent State University)	WTCS	2,112	0
84.305		Education Research, Development and Dissemination (from Filament Games)	UW-Whitewater	5,691	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from California State University-Northridge)	UW-Milwaukee	170,422	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from California State University-Northridge)	UW-Stout	43,312	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	326,092	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	48,685	0
84.367		Improving Teacher Quality State Grants (from University of California-Berkeley)	UW-Milwaukee	15,775	0
84.411		Investing in Innovation (i3) Fund (from Boys and Girls Clubs of Greater Milwaukee)	UW-Milwaukee	240,985	0
N/A	84.3078 VA (8441 LEAD)	Smaller Learning Communities (from Madison Metropolitan School District)	UW-Madison	1,713	0
N/A	84.AGMT 06/16/11	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Cornell University)	UW-Madison	2,500	0
N/A	84.AGMT 05/20/13	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Michigan State University)	UW-Madison	11,400	0
N/A	84.AGMT 07/29/13	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Northern Illinois University)	UW-Madison	5,937	0
N/A	84.South Asia FLAS	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Syracuse University)	UW-Madison	12,500	0
N/A	84.AGMT 06/06/13	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of California-Berkeley)	UW-Madison	10,299	0
N/A	84.NG76-05102011	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Chicago)	UW-Madison	2,500	0
N/A	84.AGMT 06/13/11; AGMT 06/03/13	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Michigan)	UW-Madison	23,900	0
N/A	84.AGMT 06/13/11	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Pennsylvania)	UW-Madison	2,500	0
N/A	84.NG74-07222010	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Washington)	UW-Madison	2,500	0
N/A	84.928	National Writing Project (from University of California - Berkeley)	UW-Milwaukee	(4)	0
		Subtotal Subgrants		1,061,684	0
		TOTAL U.S. DEPARTMENT OF EDUCATION		715,184,716	584,803,330
SMITHSONIAN INSTITUTION:					
85.601		Smithsonian Institution Fellowship Program	UW-Madison	42,198	0
		TOTAL SMITHSONIAN INSTITUTION		42,198	0
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
N/A	87.SO147441	Other Federal Financial Assistance: State and Local Cooperative Contracts Program	DATCP	5,723	0
		TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION		5,723	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	WHS	13,447	0
		TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		13,447	0
U.S. ELECTION ASSISTANCE COMMISSION:					
90.401		Help America Vote Act Requirements Payments	GAB	1,869,348	86,783
		TOTAL U.S. ELECTION ASSISTANCE COMMISSION		1,869,348	86,783

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	112,430	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	248,501	231,427
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	400,037	375,946
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,841,025	5,830,071
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	11,601,142	9,698,350
93.053		Nutrition Services Incentive Program	DHS	2,656,915	2,507,660
Total Aging Cluster				21,099,082	18,036,081
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHS	19,486	7,755
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	488,020	487,492
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,927,875	2,372,403
93.069		Public Health Emergency Preparedness	DHS	11,373,902	6,918,913
93.070		Environmental Public Health and Emergency Response	DHS	711,425	167,478
93.072		Lifespan Respite Care Program	DHS	28,014	27,994
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	487,428	31,715
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	205,411	42,000
93.086		Healthy Marriage Promotion and Responsible Fatherhood Grants	UW-Oshkosh	1,556	0
93.090		Guardianship Assistance	DCF	729,781	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	882,235	835,545
93.094		Well-Integrated Screening and Evaluation for Women Across the Nation	DHS	165,851	79,269
93.103		Food and Drug Administration-Research	DATCP	600,377	0
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards	UW-Madison	864,407	864,407
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	180,549	50,881
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	150,312	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	46,654	0
Total Federal Program 93.110				377,515	50,881
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	452,313	85,706
93.127		Emergency Medical Services for Children	DHS	171,349	71,141
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	149,316	49,893
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	839,511	468,285
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DOA	826,820	785,189
93.165		Grants to States for Loan Repayment Program	UW-Madison	305,190	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	350,694	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	457	0
93.204		Surveillance of Hazardous Substance Emergency Events	DHS	67,259	0
93.235		Affordable Care Act (ACA) Abstinence Education Grant	DCF	705,266	684,777
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	64,504	59,246
93.240		State Capacity Building	DHS	430,041	0
93.241		State Rural Hospital Flexibility Program	UW-Madison	357,612	34,253
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHS	2,312,597	1,982,632
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DPI	167,880	0

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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	DSPS	12,433	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Madison	787,845	319,720
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Milwaukee	204,455	0
		Total Federal Program 93.243		3,485,210	2,302,352
93.251		Universal Newborn Hearing Screening	DHS	232,910	215,203
93.262		Occupational Safety and Health Program	DHS	128,026	0
93.262		Occupational Safety and Health Program	UW-Stout	102,434	0
		Total Federal Program 93.262		230,460	0
93.268		Immunization Cooperative Agreements	DHS	55,005,875	1,799,970
93.270		Adult Viral Hepatitis Prevention and Control	DHS	114,215	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHS	1,991,780	1,991,754
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	106,196	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	7,987,039	3,714,117
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	731,033	10,649
		Total Federal Program 93.283		8,718,072	3,724,766
93.296		State Partnership Grant Program to Improve Minority Health	DHS	158,794	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	276,041	226,224
93.324		State Health Insurance Assistance Program	DHS	182,515	173,255
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	494,442	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Madison	202,675	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	229,556	0
		Total Federal Program 93.359		432,231	0
93.389		National Center for Research Resources	UW-Milwaukee	305,064	0
93.414		ARRA-State Primary Care Offices	DHS	49,843	11,417
93.448		Food Safety and Security Monitoring Project	DATCP	396,677	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	226,674	0
		Total Federal Program 93.448		623,351	0
93.500		Pregnancy Assistance Fund Program	DPI	286,112	147,749
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	7,242,989	7,071,269
93.507		PPHF National Public Health Improvement Initiative	DHS	1,000,755	445,699
93.511	93.1 IPRPR120016-01-02	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	871,876	0
93.516		Affordable Care Act (ACA) Public Health Training Centers Program (from UW-Madison)	UW-Milwaukee	24,840	0
93.517		Affordable Care Act – Aging and Disability Resource Center	DHS	431,195	192,111
93.518		Affordable Care Act - Medicare Improvements for Patients and Providers	DHS	148,184	130,706
93.521		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	DHS	894,667	572,758
93.531		PPHF-Community Transformation Grants and National Dissemination and Support for Community Transformation Grants-financed solely by Prevention and Public Health Funds	UW-Madison	5,160,114	2,988,894
93.531		PPHF-Community Transformation Grants and National Dissemination and Support for Community Transformation Grants-financed solely by Prevention and Public Health Funds (from UW-Madison)	UW-Milwaukee	60,717	0
		Total Federal Program 93.531		5,220,831	2,988,894

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.536		The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	DHS	1,321,785	0
93.538		Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	DHS	921,376	0
93.539		PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	DHS	139,001	0
93.544		The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program	DHS	437,753	95,587
93.548		PPHF: State Nutrition, Physical Activity, and Obesity Programs - financed in part by PPHF	DHS	243,043	91,810
93.548		PPHF: State Nutrition, Physical Activity, and Obesity Programs - financed in part by PPHF	DPI	124,956	10,000
		Total Federal Program 93.548		367,999	101,810
93.556		Promoting Safe and Stable Families	DCF	4,924,867	4,605,903
TANF Cluster:					
93.558		Temporary Assistance for Needy Families	DCF	236,046,049	88,439,160
93.558		Temporary Assistance for Needy Families	UW-Oshkosh	104,498	0
		Total TANF Cluster		236,150,547	88,439,160
93.563		Child Support Enforcement	DCF	60,751,250	48,351,518
93.564		Child Support Enforcement Research	DCF	2,058,915	574,268
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	4,669,862	2,745,333
93.568		Low-Income Home Energy Assistance	DOA	105,632,207	20,070,915
93.569		Community Services Block Grant	DCF	6,930,652	6,834,451
CCDF Cluster:					
93.575		Child Care and Development Block Grant	DCF	95,432,049	23,221,952
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	56,310,325	6,233,824
		Total CCDF Cluster		151,742,374	29,455,776
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	410,272	410,272
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	130,416	82,099
		Total Federal Program 93.576		540,688	492,371
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	353,915	353,915
93.590		Community-Based Child Abuse Prevention Grants	CANPB	467,071	370,759
93.597		Grants to States for Access and Visitation Programs	CANPB	236,917	210,775
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	499,281	499,281
93.600		Head Start	DPI	124,612	10,000
93.600		Head Start	UW-Oshkosh	4,206,532	0
		Total Federal Program 93.600		4,331,144	10,000
93.603		Adoption Incentive Payments	DCF	54,726	54,726
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	178,322	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,274,647	533,255
93.631		Developmental Disabilities Projects of National Significance	BPDD	409,803	336,246
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	528,425	35,000
93.643		Children's Justice Grants to States	DOJ	307,642	102,263
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,600,319	4,487,315
93.652		Adoption Opportunities	DCF	114,916	28,023
93.652		Adoption Opportunities	DPI	7,250	0
		Total Federal Program 93.652		122,166	28,023
93.658		Foster Care-Title IV-E	DCF	58,935,679	31,735,820
93.658		Foster Care-Title IV-E (from UW-Madison)	UW-Milwaukee	1,541,604	0
93.658		Foster Care-Title IV-E	UW-Green Bay	573,428	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.658		Foster Care-Title IV-E (from UW-Green Bay)	UW-Oshkosh	156,691	0
		Total Federal Program 93.658		61,207,402	31,735,820
93.659		Adoption Assistance	DCF	48,796,076	1,830,023
93.667		Social Services Block Grant	DHS	43,316,046	43,250,511
93.669		Child Abuse and Neglect State Grants	DCF	350,176	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DCF	1,514,776	1,406,843
93.674		Chafee Foster Care Independence Program	DCF	2,132,355	1,785,037
93.701		ARRA-Trans-NIH Recovery Act Research Support (from UW-Madison)	UW-Milwaukee	(483)	0
93.708		ARRA-Head Start	DCF	181,106	181,106
93.708		ARRA-Head Start	DPI	37,505	0
		Total Federal Program 93.708		218,611	181,106
93.712		ARRA-Immunization	DHS	369,722	281,028
93.719		ARRA-State Grants to Promote Health Information	DHS	2,410,206	2,406,795
93.724		ARRA-Prevention and Wellness-Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	DHS	(582)	0
93.725		ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	DHS	20,719	20,719
93.733		Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	DHS	293,098	0
93.734		Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	DHS	308,689	267,534
93.735		State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	DHS	330,991	326,358
93.744		PPHF: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by Prevention and Public Health Funds	DHS	216,292	216,292
93.745		PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	DHS	92,086	0
93.767		Children's Health Insurance Program	DHS	158,319,807	2,907,890
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	950,596	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	10,958,684	81,956
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	UW-Oshkosh	16,342	0
93.778		Medical Assistance Program	DHS	4,579,605,929	179,904,206
93.778		ARRA-Medical Assistance Program	DHS	59,004,662	0
		Total Medicaid Cluster		4,650,536,213	179,986,162
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	1,173,102	1,145,469
93.780		Grants to States for Operation of Qualified High-Risk Pools	OCI	0	0
93.791		Money Follows the Person Rebalancing Demonstration	DHS	7,723,519	6,794,516
93.865		Child Health and Human Development Extramural Research (from UW-Madison)	UW-Extension	14,628	0
93.866		Aging Research	UW-Madison	135,926	0
93.879		Medical Library Assistance	UW-Eau Claire	4,373	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	527,675	0
93.884		Grants for Primary Care Training and Enhancement (from UW-Madison)	UW Colleges	42,283	0
		Total Federal Program 93.884		569,958	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	6,275,495	4,944,320
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UW-Madison	314,878	72,558
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	165,117	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.917		HIV Care Formula Grants	DHS	8,256,646	7,482,586
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	235,660	0
93.928		Special Projects of National Significance	DHS	1,147,235	892,463
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	147,940	63,613
93.940		HIV Prevention Activities-Health Department Based	DHS	2,521,829	1,341,822
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	339,957	0
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHS	1,126,017	326,771
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	129,852	0
93.958		Block Grants for Community Mental Health Services	DHS	6,962,676	6,271,965
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	25,432,638	23,829,386
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	561,182	445,463
93.991		Preventive Health and Health Services Block Grant	DHS	1,472,952	596,388
93.994		Maternal and Child Health Services Block Grant to the States	DHS	9,677,708	5,956,606
93.995		Adolescent Family Life-Demonstration Projects	UW-Milwaukee	(2,942)	0
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	423,487	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	79,790	0
N/A	93.214-2012-M-52397	Adult Blood Lead Epidemiology and Surveillance	DHS	2,899	0
N/A	93.200-2007-M-19964	DHS Vital Statistics	DHS	163,408	0
N/A	93.223-2011-10068C	FDA-Tobacco Retail Inspections	DHS	356,564	324,329
N/A	93.F223201210081C	Mammography Quality Standards Act	DHS	220,165	0
N/A	93.200-2013-M-54963	National Death Index	DHS	51,915	0
N/A	93.M-500-2011-00044C	Virtual PACE-Integrated Care	DHS	172,511	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	3,972	0
N/A	93.IPA	Intergovernmental Personnel Agreements	UW-Madison	62,887	0
N/A	93.8330488	NINR Graduate Partnership Fellowship	UW-Madison	4,938	0
N/A	93.214-2013-M-54797	CDC/NIOSH Contract for Service	UW-Milwaukee	3,000	0
N/A	93.22236646 280 159319	Project LAUNCH (from UW-Madison)	UW-Milwaukee	10	0
Subtotal Direct Programs				5,771,289,859	590,640,946
Subgrants:					
93.008		Medical Reserve Corps Small Grant Program (from National Association of County and City Health Officials)	DATCP	12,276	0
93.069		Public Health Emergency Preparedness (from Winnebago County Health Dept)	DHS	10,000	0
93.073		Birth Defects and Developmental Disabilities-Prevention and Surveillance (from Association of University Centers on Disabilities)	UW-Madison	35	0
93.083		Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases (from Wisconsin Asthma Coalition)	UW-Milwaukee	3,795	0
93.093		Affordable Care Act (ACA) Health Profession Opportunity Grants (from Milwaukee Area Workforce Investment Board)	UW-Milwaukee	105,941	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from Wisconsin Coalition Against Sexual Assault)	UW-La Crosse	5,000	0
93.145		AIDS Education and Training Centers (from Addis Ababa University)	UW-Madison	31,540	0
93.145		AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	194,254	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Boston University)	UW-Madison	39,049	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Fayette Companies)	UW-Madison	10,603	0

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FOR THE YEAR ENDED JUNE 30, 2014

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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 Milwaukee County)	UW-Madison	87,588	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Outreach Community Health Centers, Inc.)	UW-Milwaukee	54,619	0
93.266		Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief (from Addis Ababa University)	UW-Madison	18,689	0
93.273		Alcohol Research Programs (from Milwaukee County)	UW-Milwaukee	73,767	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of Maternal and Child Health Programs)	UW-Madison	4,011	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from RTI International)	UW-Madison	(154)	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	58,373	0
93.414		ARRA-State Primary Care Offices (from Johns Hopkins University)	UW-Madison	10,411	0
93.524		Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF) (from Association of State and Territorial Health Officials Health Funds)	DHS	28,094	0
93.600		Head Start (from University of Washington)	UW-Milwaukee	118,202	0
93.778		Medical Assistance Program (from Developmental Disabilities Network, Inc.)	DHS	(4)	0
93.910		Family and Community Violence Prevention Program (from College of Menominee Nation)	UW-Extension	11,427	0
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (from ABC for Health, Inc.)	UW-Madison	12,739	0
93.958		Block Grants for Community Mental Health Services (from Chippewa County)	UW-Stout	45,408	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	9,071	0
93.969		PPHF Geriatric Education Centers (from University of Minnesota)	UW-Eau Claire	5,832	0
N/A	93.D111851166; 93-283-07-4803	Drug and Alcohol Services Information System (from Synectics for Management Decisions, Inc.)	DHS	79,010	0
N/A	93.SC-1026-WI-02	TTI NASMHPD 13 (from Winnebago County Health Dept)	DHS	4,800	0
N/A	93.H-F7-ETH-11-P-PTR-AAMP-00	AIHA Twinning Center (from American International Health Alliance)	UW-Madison	36,383	0
N/A	93.AGMT 10/01/11	Ayer Concord Drug Court Program Smart Phone Project (from Advocates)	UW-Madison	9,501	0
N/A	93.HHSS283200700 0031/HHSS28300002	Clinical Technical Assistance (from JBS International)	UW-Madison	706,504	0
N/A	93.AGMT 01/04/12	Combating Addiction with Technology for Pregnant Appalachian Women By Smartphone (from Kentucky River Community Care)	UW-Madison	13,470	0
N/A	93.AGMT 10/05/12	CompassWisconsin: Threshold Consultant (from Luxvida)	UW-Madison	(1,506)	0
N/A	93.MSN170022	E4 Health Project (from Wisconsin Primary Health Care Association)	UW-Madison	19,713	0
N/A	93.H-F5-ETH-09-P-PTR-AASM-00	Ethiopian Emergency Medical Services Training and Development Initiative (from American International Health Alliance)	UW-Madison	112,073	15,000
N/A	93.AGMT 05/23/13; AGMT 12/22/11	Home Visiting Project (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	8,878	0
N/A	93.AGMT 10/01/11	Mobile Patient Opportunities for Wellness, Engagement and Recovery (from Loyola Recovery Foundation)	UW-Madison	35,110	0
N/A	93.F-13-8529	Summer Externship (from Northeastern Wisconsin Area Health Education Center)	UW-Madison	500	0
N/A	93.13-2-26	Training and Quality Improvement (from Milwaukee County)	UW-Madison	18,521	0
N/A	93.AWD dated 04/23/13	Wisconsin Women's Quit Project (from Wisconsin Women's Health Foundation)	UW-Madison	22,581	0
N/A	93.AGMT 05/17/14; MIL107945	American Indian Science Scholars Program (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	30,566	0
N/A	93.AGMT 10/04/13	Feasibility Study for Milwaukee Area Workforce Investment Board (from University of Chicago-Chapin Hall)	UW-Milwaukee	19,898	0
				2,066,568	15,000

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,773,356,427	590,655,946
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	246,726	0
94.005		Learn and Serve America-Higher Education	UW-Extension	36,907	20,879
94.006		AmeriCorps	DATCP	166,061	0
94.006		AmeriCorps	DOA	4,381,212	4,381,212
94.006		AmeriCorps	UW-Eau Claire	81,716	0
Total Federal Program 94.006				4,628,989	4,381,212
94.007		Program Development and Innovation Grants	DOA	14,093	0
94.007		Program Development and Innovation Grants	UW-Eau Claire	89	0
94.007		Program Development and Innovation Grants	UW-Extension	105,784	86,460
Total Federal Program 94.007				119,966	86,460
94.009		Training and Technical Assistance	DOA	924	0
Foster Grandparent/Senior Companion Cluster:					
94.011		Foster Grandparent Program	DHS	1,361,067	1,113,215
Total Foster Grandparent/Senior Companion Cluster				1,361,067	1,113,215
94.013		Volunteers in Service to America	DPI	136,306	0
94.013		Volunteers in Service to America	UW-Extension	247,499	0
Total Federal Program 94.013				383,805	0
94.021		Volunteer Generation Fund	DOA	39,045	39,045
Subtotal Direct Programs				6,817,429	5,640,811
Subgrants:					
94.006		AmeriCorps (from Wisconsin National Community Service Board)	UW-Madison	9,420	0
94.006		AmeriCorps (from Public Allies)	UW-Milwaukee	414,922	0
Subtotal Subgrants				424,342	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				7,241,771	5,640,811
EXECUTIVE OFFICE OF THE PRESIDENT:					
95.001		High Intensity Drug Trafficking Areas Program	DOJ	191,471	0
95.001		High Intensity Drug Trafficking Areas Program	DOT	39,385	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,124,153	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				1,355,009	0
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHS	28,715,997	0
Total Disability Insurance/SSI Cluster				28,715,997	0
96.007		Social Security-Research and Demonstration	DHS	630	0
Other Federal Financial Assistance:					
N/A	96.0NA	Social Security Administration Reimbursements	DWD	4,615,962	751,671
N/A	96.SS00-12-60059; SS00-12-60059/001	Social Security Administration Death Records	DHS	59,294	0
N/A	96.SS00-08-60068	Social Security Enumeration	DHS	708,441	0
Subtotal Direct Programs				34,100,324	751,671
Subgrants:					
96.009		Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources, Inc.)	UW-Stout	44,565	0
Subtotal Subgrants				44,565	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				34,144,889	751,671

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.012		Boating Safety Financial Assistance	DNR	2,723,429	1,278,250
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	87,778	0
97.029		Flood Mitigation Assistance	DMA	3,449	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	4,994,833	4,880,515
97.039		Hazard Mitigation Grant	DMA	4,974,901	4,785,522
97.039		Hazard Mitigation Grant	UW-River Falls	9,675	0
		Total Federal Program 97.039		<u>4,984,576</u>	<u>4,785,522</u>
97.041		National Dam Safety Program	DNR	198,354	0
97.042		Emergency Management Performance Grants	DMA	8,130,405	6,011,238
97.043		State Fire Training Systems Grants	WTCS	16,132	16,132
97.045		Cooperating Technical Partners	DNR	842,357	0
97.047		Pre-Disaster Mitigation	DMA	135,978	124,652
97.052		Emergency Operations Center	DMA	257,372	237,500
97.055		Interoperable Emergency Communications	DMA	2,967,572	2,967,572
97.056		Port Security Grant Program	DNR	142,069	0
97.067		Homeland Security Grant Program	DMA	4,443,167	2,784,718
97.067		Homeland Security Grant Program	DOJ	585,000	0
		Total Federal Program 97.067		<u>5,028,167</u>	<u>2,784,718</u>
97.088		Disaster Assistance Projects	DNR	81,542	0
97.089		Driver's License Security Grant Program	DOT	8,142	0
97.091		Homeland Security Biowatch Program	DNR	389,864	0
N/A	97.UNKNOWN	Other Federal Financial Assistance: Immigration and Customs Enforcement	DOJ	7,343	0
		TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>30,999,362</u>	<u>23,086,099</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
		Subgrants:			
98.001		USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW-Extension	16,465	0
98.009		John Ogonowski Farmer-to-Farmer Program (from Partners of the Americas)	UW-Extension	73,094	0
		TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		<u>89,559</u>	<u>0</u>
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				<u>\$ 10,389,490,718</u>	<u>\$ 1,786,992,524</u>

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,749,645	\$ 0
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	696,481	203,350
10.001		Agricultural Research-Basic and Applied Research	UW-Platteville	2,928	0
		Total Federal Program 10.001		2,449,054	203,350
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	98,028	0
10.156		Federal-State Marketing Improvement Program	UW-Madison	21,267	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	450,600	269,450
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	633,093	0
		Total Federal Program 10.200		1,083,693	269,450
10.202		Cooperative Forestry Research	UW-Madison	707,386	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	125,622	0
		Total Federal Program 10.202		833,008	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,861,536	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	100,076	57,278
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Stevens Point	7,154	0
		Total Federal Program 10.206		107,230	57,278
10.207		Animal Health and Disease Research	UW-Madison	47,195	0
10.212		Small Business Innovation Research	UW-Stevens Point	16,174	0
10.217		Higher Education-Institution Challenge Grants Program	UW-Madison	63,360	0
10.217		Higher Education-Institution Challenge Grants Program (from UW-Madison)	UW-Platteville	45,108	0
		Total Federal Program 10.217		108,468	0
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	8,663	0
10.253		Consumer Data and Nutrition Research	UW-Madison	25,875	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	240,379	155,198
10.303		Integrated Programs	UW-Madison	373,845	207,478
10.303		Integrated Programs (from UW-Extension)	UW-Madison	27,315	0
10.303		Integrated Programs (from UW-Extension)	UW-Platteville	27,500	0
		Total Federal Program 10.303		428,660	207,478
10.305		International Science and Education Grants	UW-Madison	56,584	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	209,162	331
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW Colleges	17,971	0
		Total Federal Program 10.307		227,133	331
10.309		Specialty Crop Research Initiative	UW-Madison	1,569,332	837,761
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	5,688,224	1,034,577
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI)	UW-Madison	1,174,176	345,732
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	120,819	0
10.613		Faculty Exchange Program	UW-Madison	2,561	0
10.680		Forest Health Protection	UW-Madison	(2)	0
10.680		Forest Health Protection	UW-Stevens Point	6,397	0
		Total Federal Program 10.680		6,395	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.901		Resource Conservation and Development	UW-Platteville	106,376	0
10.903		Soil Survey	UW-Madison	27,334	0
10.912		Environmental Quality Incentives Program	UW-Madison	269,150	0
10.912		Environmental Quality Incentives Program	UW-Platteville	107,498	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Platteville	17,557	0
Total Federal Program 10.912				394,205	0
10.960		Technical Agricultural Assistance	UW-Madison	8,749	0
10.961		Scientific Cooperation and Research	UW-Madison	13,782	0
N/A	10.12-17	Nutrition Education Project (from UW-Extension)	UW-Madison	(135)	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	16,004	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,153,548	34,046
N/A	10.RD	R&D from Rural Business Cooperative Service	UW-Madison	90,007	0
N/A	10.RD	R&D from Forest Service	UW-Milwaukee	745	0
N/A	10.11-JV-11242301-044	Long-term Responses-Woodland Salamander	UW-Stevens Point	3,885	0
Subtotal Direct R&D Grants				21,988,954	3,145,201
R&D Subgrants:					
10.169		Specialty Crop Block Grant Program (from Commercial Flower Growers of Wisconsin)	UW-Madison	17,150	0
10.169		Specialty Crop Block Grant Program (from Wisconsin Apple Growers Association)	UW-Madison	19,587	0
10.170		Specialty Crop Block Grant Program-Farm Bill (from Ginseng Board of Wisconsin)	UW-Madison	9,954	0
10.170		Specialty Crop Block Grant Program-Farm Bill (from Wisconsin Mint Board)	UW-Madison	22,759	0
10.170		Specialty Crop Block Grant Program-Farm Bill (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	(596)	0
10.170		Specialty Crop Block Grant Program-Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	149,392	0
10.170		Specialty Crop Block Grant Program-Farm Bill (from Wisconsin Sod Producers Association)	UW-Madison	36,908	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	(270)	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	120,940	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	11,842	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	10,275	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from Kansas State University)	UW-Madison	1,679	0
10.212		Small Business Innovation Research (from Nutrient Recovery and Upcycling LLC)	UW-Madison	7,386	0
10.212		Small Business Innovation Research (from Pan Genome Systems Inc.)	UW-Madison	74,359	0
10.215		Sustainable Agriculture Research and Education (from Northern Plains Sustainable Agriculture)	UW-Madison	1,023	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	133,763	0
10.215		Sustainable Agriculture Research and Education (from University of Rhode Island)	UW-Madison	1,070	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Stevens Point	310	0
10.216		1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	36,010	0
10.217		Higher Education-Institution Challenge Grants Program (from Iowa State University)	UW-Madison	11,739	0
10.217		Higher Education-Institution Challenge Grants Program (from University of Kentucky)	UW-Madison	6,269	0
10.227		1994 Institutions Research Program (from College of Menominee Nation)	UW-Madison	36,653	0
10.227		1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	(2,450)	0
10.253		Consumer Data and Nutrition Research (from University of Kentucky)	UW-Madison	15,000	0
10.303		Integrated Programs (from Cornell University)	UW-Madison	936	0
10.303		Integrated Programs (from University of Georgia)	UW-Madison	35,293	0
10.303		Integrated Programs (from University of Minnesota)	UW-Madison	8,013	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	130,411	0
10.307		Organic Agriculture Research and Extension Initiative (from West Virginia University)	UW-Madison	47,118	0
10.309		Specialty Crop Research Initiative (from University of California-Davis)	UW-Madison	1,077	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	69,132	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	620,391	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Louisiana State University)	UW-Madison	40,658	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	297,841	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	33,141	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	10,886	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Texas A&M University Research Foundation)	UW-Madison	229	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of California-Riverside)	UW-Madison	7,188	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Connecticut)	UW-Madison	10,191	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Delaware)	UW-Madison	42,717	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	56,106	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Michigan)	UW-Madison	34,852	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	51,395	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	87,299	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Virginia Polytechnic Institute and State University)	UW-Madison	12,314	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	15,888	0
10.311		Beginning Farmer and Rancher Development Program (from Grassworks)	UW-Madison	53,853	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Kentucky Research Foundation)	UW-Madison	72,171	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Minnesota)	UW-Madison	198,542	0
10.664		Cooperative Forestry Assistance (from Oregon State University)	UW-Madison	85	0
10.678		Forest Stewardship Program (from Nature Conservancy)	UW-Madison	(135)	0
N/A	10.AGMT 11/01/10	BT Toxins (from Biotechnology Research and Development)	UW-Madison	19,140	933
N/A	10.FAR-0019049	Development of Multipurpose Potato Cultivars with Enhanced Quality, Disease and Pest Resistance (from North Dakota State University)	UW-Madison	(1,000)	0
N/A	10.00007397	Effects of Splat Distribution on Spotted Owl Populations in the Sierra Nevada (from University of California-Berkeley)	UW-Madison	132,971	0
N/A	10.64094-9790	Northern Grapes: Integrating Viticulture, Winemaking, and Marketing of New Cold-Hardy Cultivars Supporting New and Growing Rural Wineries (from Cornell University)	UW-Madison	14,793	0
N/A	10.AG56A2P130028	Nicolet Bird Survey (from Nature Conservancy)	UW-Green Bay	2,048	0
		Subtotal R&D Subgrants		2,826,296	933
		TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE		24,815,250	3,146,134
U.S. DEPARTMENT OF COMMERCE:					
11.008		NOAA Mission-Related Education Awards	UW-Madison	206,248	14,964
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Parkside	12,671	0
11.307		Economic Adjustment Assistance	UW-Madison	278,882	0
11.417		Sea Grant Support	UW-Madison	1,107,410	82,380
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	665,053	10,000
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	68,099	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
11.417		Sea Grant Support (from UW-Madison)	UW-Oshkosh	89,700	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	71,773	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	29,639	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	23,368	0
Total Federal Program 11.417				2,055,042	92,380
11.419		Coastal Zone Management Administration Awards (from UW-Superior)	UW-Madison	30,548	0
11.431		Climate and Atmospheric Research	UW-Madison	410,175	5,000
11.431		Climate and Atmospheric Research (from UW-Milwaukee)	UW-Madison	703	0
11.431		Climate and Atmospheric Research	UW-Milwaukee	9,912	0
Total Federal Program 11.431				420,790	5,000
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	10,185,735	0
11.459		Weather and Air Quality Research	UW-Madison	70,391	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	129,531	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Green Bay	61,454	0
Total Federal Program 11.478				190,985	0
11.483		NOAA Programs for Disaster Relief Appropriations Act- Non-construction and Construction	UW-Madison	1,800,918	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	81,551	41,910
11.616		Technology Innovation Program (TIP)	UW-Madison	195,574	188,716
Subtotal Direct R&D Grants				15,529,335	342,970
R&D Subgrants:					
11.417		Sea Grant Support (from Ohio State University Research Foundation)	UW-Madison	12,250	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	9,764	3,859
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	191,883	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	123,971	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Green Bay	1	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity Inc.)	UW-Madison	299,948	0
N/A	11.26-0521-0129-005	Center for Nanoferroic Devices (from University of Nebraska)	UW-Madison	11,321	0
N/A	11.4300-SUB007	CrIS Sub-pixel Cloud Detection and Cloud-top Determination with V11RS (from Earth Resources Technology Inc.)	UW-Madison	71,916	0
Subtotal R&D Subgrants				721,054	3,859
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				16,250,389	346,829
U.S. DEPARTMENT OF DEFENSE:					
12.100		Aquatic Plant Control	UW-Madison	115,309	0
12.114		Collaborative Research and Development	UW-Milwaukee	135,192	0
12.300		Basic and Applied Scientific Research	UW-Madison	3,095,388	142,975
12.300		Basic and Applied Scientific Research	UW-Milwaukee	997,194	0
Total Federal Program 12.300				4,092,582	142,975
12.420		Military Medical Research and Development	UW-Madison	2,861,307	224,040
12.431		Basic Scientific Research	UW-Madison	5,429,773	1,598,812
12.431		Basic Scientific Research	UW-Stevens Point	(37,066)	0
Total Federal Program 12.431				5,392,707	1,598,812

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	149,301	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	3,367,525	812,252
12.800		Air Force Defense Research Sciences Program	UW-Milwaukee	115,170	0
12.800		Air Force Defense Research Sciences Program	UW-Stevens Point	134,940	0
Total Federal Program 12.800				3,617,635	812,252
12.901		Mathematical Sciences Grants Program	UW-Madison	30,946	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	11,828	0
Total Federal Program 12.901				42,774	0
12.910		Research and Technology Development	UW-Madison	791,624	68,212
N/A	12.2012-12062700009	A Two-Dimensional Quantum Computer in Highly Doped Germanium	UW-Madison	75,417	0
N/A	12.RD	R&D from Advanced Research Projects Agency	UW-Madison	180,818	40,699
N/A	12.RD	R&D from Air Force	UW-Madison	614,451	0
N/A	12.RD	R&D from Army	UW-Madison	435,622	0
N/A	12.RD	R&D from Army Corps of Engineers	UW-Madison	(7)	0
N/A	12.RD	R&D from Navy	UW-Madison	21,491	0
N/A	12.385K206	Information Integration and Physical Intelligence (from UW-Madison)	UW-Milwaukee	77,508	0
N/A	12.RD	R&D from Space and Naval Warfare Systems Command	UW-Milwaukee	(8,889)	0
Subtotal Direct R&D Grants				18,594,842	2,886,990
R&D Subgrants:					
12.300		Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	784,800	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	224,587	0
12.300		Basic and Applied Scientific Research (from University Corporation for Atmospheric Research)	UW-Madison	147,945	0
12.300		Basic and Applied Scientific Research (from University of Colorado-Boulder)	UW-Madison	25,252	0
12.300		Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	109,790	0
12.360		Research on Chemical and Biological Defense (from University of Michigan)	UW-Madison	281,108	0
12.420		Military Medical Research and Development (from Aduro Biotech)	UW-Madison	60,731	0
12.420		Military Medical Research and Development (from Cedars-Sinai Medical Center)	UW-Madison	2,358	0
12.420		Military Medical Research and Development (from East Carolina University)	UW-Madison	23,785	0
12.420		Military Medical Research and Development (from National Trauma Institute)	UW-Madison	36,272	0
12.420		Military Medical Research and Development (from Veterans Bio-Medical Research Institute)	UW-Madison	(9)	0
12.431		Basic Scientific Research (from Boston University)	UW-Madison	42,058	0
12.431		Basic Scientific Research (from Syracuse University)	UW-Madison	24,610	0
12.431		Basic Scientific Research (from University of California-Davis)	UW-Madison	42,026	0
12.431		Basic Scientific Research (from University of California-Santa Barbara)	UW-Madison	1,086,710	0
12.431		Basic Scientific Research (from University of Massachusetts-Amherst)	UW-Madison	2	0
12.431		Basic Scientific Research (from University of Texas-Arlington)	UW-Madison	32,404	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Duke University)	UW-Madison	6,280	0
12.800		Air Force Defense Research Sciences Program (from Agiltron)	UW-Madison	205,189	0
12.800		Air Force Defense Research Sciences Program (from Duke University)	UW-Madison	95,035	0
12.800		Air Force Defense Research Sciences Program (from Georgia Institute of Technology)	UW-Madison	370,023	0
12.800		Air Force Defense Research Sciences Program (from Illinois Institute of Technology)	UW-Madison	42,000	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.800		Air Force Defense Research Sciences Program (from Pennsylvania State University)	UW-Madison	10,607	0
12.800		Air Force Defense Research Sciences Program (from Princeton University)	UW-Madison	146,170	0
12.800		Air Force Defense Research Sciences Program (from Spectral Energies)	UW-Madison	18,305	0
12.800		Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	422,878	0
12.800		Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	319,801	0
12.800		Air Force Defense Research Sciences Program (from University of Vermont)	UW-Madison	192,576	0
12.800		Air Force Defense Research Sciences Program (from University of California-San Diego)	UW-Milwaukee	117,648	0
12.910		Research and Technology Development (from HRL Laboratories)	UW-Madison	31,905	0
12.910		Research and Technology Development (from International Business Machines)	UW-Madison	153,575	0
12.910		Research and Technology Development (from Ohio State University)	UW-Madison	134,612	0
12.910		Research and Technology Development (from Princeton University)	UW-Madison	32,177	0
12.910		Research and Technology Development (from Purdue University)	UW-Madison	12,857	0
12.910		Research and Technology Development (from University of Illinois-Urbana-Champaign)	UW-Madison	202,778	0
N/A	12.US001- 0000394045	100G Program (from Battelle Memorial Institute)	UW-Madison	3,294	0
N/A	12.13-S2604-04-C17	A Topological Sensitivity Approach to Constrained Multi-objective Optimization of Aircraft Lifting Surfaces (from University Technology Corporation)	UW-Madison	30,870	0
N/A	12.05-DCB	CIBMTR Clinical Study Protocol (from National Marrow Donor Program)	UW-Madison	2,181	0
N/A	12.27-1123	Cryogenic Testing of HTS Coil (from NDI Engineering Company)	UW-Madison	22,000	0
N/A	12.A003571413	C-SPIN (from University of Minnesota)	UW-Madison	(37,104)	0
N/A	12.BC99-702083-BS	Development, Growth and Measurement of Silicon Quantum Dots and Si/SiGe Heterostructures (from HRL Laboratories)	UW-Madison	155,466	0
N/A	12.127-DOD-ADNI- ADC-044	Effects of TBI and PTSD on AD in Veterans (from University of California-San Diego)	UW-Madison	25,703	0
N/A	12.MSN 146784	Growth of SK Quantum Dot Active Regions by MOCVD (from Alflaight Inc.)	UW-Madison	64	0
N/A	12.N12A-T003	High-Power Semiconductor Laser (from Intraband)	UW-Madison	34,522	0
N/A	12.9060-200240-DS	Information Integration and Physical Intelligence (from HRL Laboratories)	UW-Madison	37,304	0
N/A	12.US001- 0000397059	Investigation of HPC-enabled Grid-based and Meshless Methodologies for Deformable Terrain Dynamics (from Battelle Memorial Institute)	UW-Madison	73,127	0
N/A	12.SC1215601	Junctional and Non-Compressible Hemorrhage Control Training System (from Charles River Analytics)	UW-Madison	473	0
N/A	12.27-001339	Knowledge Representation and Machine Learning for Machine Reading (from SRI International)	UW-Madison	(74)	0
N/A	12.AGMT 01/13/14	Liquid Crystal-based Sensors for Detection of Airborne Toxic Chemicals for Integration with Unmanned Robotic Systems (from Platypus Technologies LLC)	UW-Madison	10,969	0
N/A	12.GT S11-04	Mathematically Rigorous Analysis of Software (from Grammatech)	UW-Madison	108,015	0
N/A	12.000085 1155	Military Operating Room of the Future (from Cedars-Sinai Medical Center)	UW-Madison	104,883	0
N/A	12.AGMT 08/22/11	Monolithic Anti-Guided Phase-Locked Arrays (from Intraband)	UW-Madison	(129)	0
N/A	12.AGMT 04/15/13	Monolithic Surface-Emitting Lasers (from Intraband)	UW-Madison	82,386	0
N/A	12.AGMT 03/16/13	Multi-Color Nanomembrane Imaging Sensor Arrays (from Semerane)	UW-Madison	69,888	0
N/A	12.4910017946-0	Multi-Qubit Coherent Operations (from International Business Machines)	UW-Madison	233,722	0
N/A	12.MSN 143876	On-chip Passive Phase-Locking for High Coherent Power, Mid-IR Quantum Cascade Lasers (from Intraband)	UW-Madison	87,665	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	12.StrataGraft	Open-Label, Controlled, Randomized, Multicenter, Dose Escalation Study Evaluating the Safety and Efficacy of Stratagraft Skin Tissue in Promoting the Healing of the Deep Partial-Thickness Component of Complex Skin Defects as an Alternative to Autografting (from Stratatech)	UW-Madison	17,821	0
N/A	12.M1144-203299-DS	SiGe nanomembrane crystals for 2DEG substrates (from HRL Laboratories)	UW-Madison	300,434	0
N/A	12.AGMT 8/22/13	Surface-Emitting, Monolithic Beam-Combined Mid-Wave IR Quantum Cascade Lasers (from Intraband)	UW-Madison	40,199	0
N/A	12.MSN 149238	Volume Charge Distribution in Thin Dielectrics (from Commet)	UW-Madison	(9)	0
N/A	12.W9132T-11-C-022	Power System Modeling and Controls for an Integrated Alternative Power System (from Eaton Corporation)	UW-Milwaukee	2,691	0
N/A	12.WDPTPR-92300001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	1,988	0
		Subtotal R&D Subgrants		6,847,194	0
		TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE		25,442,036	2,886,990
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
R&D Subgrants:					
14.703		Sustainable Communities Regional Planning Grant Program (from Capital Area Regional Planning Commission)	UW-Madison	32,261	0
14.704		Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants (from City of Freeport Illinois)	UW-Madison	8,000	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		40,261	0
U.S. DEPARTMENT OF THE INTERIOR:					
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Eau Claire	6,776	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Stevens Point	19,988	0
		Total Federal Program 15.231		26,764	0
15.232		Wildland Fire Research and Studies Program	UW-Madison	295,050	52,392
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	54,502	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	34,941	0
		Total Federal Program 15.608		89,443	0
15.647		Migratory Bird Conservation	UW-Green Bay	2,025	0
15.650		Research Grants (Generic)	UW-Madison	245,003	0
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Madison	14,901	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	220,361	54,230
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Milwaukee	29,272	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Platteville	26,747	0
		Total Federal Program 15.805		276,380	54,230
15.807		Earthquake Hazards Reduction Grants	UW-Madison	22,227	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	178,877	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Oshkosh	(935)	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Platteville	2,107	0
15.808		U.S. Geological Survey-Research and Data Collection (from UW-Extension)	UW-Platteville	6,248	0
		Total Federal Program 15.808		186,297	0
15.808		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Madison	1	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	13,426	0
15.810		National Cooperative Geologic Mapping Program (from UW-Extension)	UW-Platteville	8,000	0
Total Federal Program 15.810				21,426	0
15.812		Cooperative Research Units Program	UW-Madison	671,643	0
15.812		Cooperative Research Units Program (from UW-Madison)	UW-Stevens Point	40,614	0
Total Federal Program 15.812				712,257	0
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	5,496	0
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-Madison	44,817	1,422
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-La Crosse	5,596	0
Total Federal Program 15.945				50,413	1,422
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	314,217	0
N/A	15.RD	R&D from National Park Service	UW-Madison	56,196	0
N/A	15.G14PX00717	FY14-17 USGS Sandheinrich	UW-La Crosse	2,309	0
N/A	15.RD	R&D from National Park Service	UW-La Crosse	184,452	0
Subtotal Direct R&D Grants				2,504,857	108,044
R&D Subgrants:					
15.232		Wildland Fire Research and Studies Program (from Ohio State University)	UW-Stevens Point	1,407	0
15.611		Wildlife Restoration and Basic Hunter Education (from North Dakota Game and Fish Department)	UW-Madison	38,920	0
15.657		Endangered Species Conservation Recovery Implementation Funds (from Colorado Department of Natural Resources)	UW-Madison	24,110	0
15.662		Great Lakes Restoration (from National Fish and Wildlife Foundation)	UW-Green Bay	53,443	0
15.662		Great Lakes Restoration (from University of Illinois-Urbana-Champaign)	UW-Green Bay	8,059	0
15.662		Great Lakes Restoration (from Bayfield County)	UW-Superior	1,086	0
15.815		National Land Remote Sensing-Education Outreach and Research (from Americaview Inc.)	UW-Madison	19,238	0
15.820		National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	112,806	0
15.944		Natural Resource Stewardship (from University of Minnesota)	UW-Stevens	92,957	0
N/A	15.13/10/13	MVAC FY14-15 USFW BALLARD TIM (from Todd Jones)	UW-La Crosse	1,946	0
N/A	15.H39920600006	NPS-Harmon (from George Mason University)	UW-La Crosse	31,551	0
Subtotal R&D Subgrants				385,523	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,890,380	108,044
U.S. DEPARTMENT OF JUSTICE:					
N/A	16.2010-DN-BX- K190	Tools for Improving the Quality of Aged, Degraded, Damaged, or Otherwise Compromised DNA Evidence	UW-Madison	222,963	14,082
Subtotal Direct R&D Grants				222,963	14,082
R&D Subgrants:					
16.585		Drug Court Discretionary Grant Program (from Ashland County)	UW-Madison	2,084	0
N/A	16.MEGA4-CHSRA- 2013-000	Automated Litigation Support (from Labat-Anderson Inc.)	UW-Madison	140,409	0
N/A	16.46033484 PO7200006486	MDS National Database-Analysis and Reporting (from Lockheed Martin Corporation)	UW-Madison	58,767	0
Subtotal R&D Subgrants				201,260	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				424,223	14,082

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF LABOR:					
		R&D Subgrants:			
17.258		WIA Adult Program (from Workforce Development Board of South Central Wisconsin)	UW-Madison	19,246	0
		TOTAL R&D FROM U.S. DEPARTMENT OF LABOR		19,246	0
U.S. DEPARTMENT OF STATE:					
19.501		Public Diplomacy Programs for Afghanistan and Pakistan Subtotal Direct R&D Grants	UW-Madison	116,958	0
		R&D Subgrants:			
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	117,003	14,936
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Social Science Research Council)	UW-Madison	(18,067)	0
19.401		Academic Exchange Programs-Scholars (from the CSU, Chico Research Foundation)	UW-Platteville	14,345	0
		Subtotal R&D Subgrants		113,281	14,936
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		230,239	14,936
U.S. DEPARTMENT OF TRANSPORTATION:					
20.200		Highway Research and Development Program	UW-Madison	10,735	0
20.200		Highway Research and Development Program (from UW-Madison)	UW-Milwaukee	6,059	0
		Total Federal Program 20.200		16,794	0
20.205		Highway Planning and Construction (from UW-Milwaukee)	UW-Madison	24,338	0
20.205		Highway Planning and Construction	UW-Platteville	799	0
		Total Federal Program 20.205		25,137	0
20.701		University Transportation Centers Program	UW-Madison	3,293,151	1,493,742
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	329,575	0
20.701		University Transportation Centers Program	UW-Superior	368,679	179,525
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	211,774	0
		Total Federal Program 20.701		4,203,179	1,673,267
N/A	20.IPA	Intergovernmental Personnel Agreements	UW-Madison	9,053	0
N/A	20.DTMA1G10001	Great Lakes Maritime Research Institute Subtotal Direct R&D Grants	UW-Superior	(270)	0
		R&D Subgrants:			
20.200		Highway Research and Development Program (from University of Iowa)	UW-Madison	18,918	0
20.200		Highway Research and Development Program (from Western Research Institute)	UW-Madison	831,407	14,318
20.701		University Transportation Centers Program (from Purdue University)	UW-Madison	67,322	0
20.701		University Transportation Centers Program (from University of Iowa)	UW-Madison	2,803	0
N/A	20.111748_G002568	Cementiously Stabilized Layers in Pavement Design (from Washington State University)	UW-Madison	(48)	0
N/A	20.1617	Curvfinder (from Iowa Department of Transportation)	UW-Madison	10,733	0
N/A	20.W000447776	Driver Monitoring of Inattention and Impairment Using Vehicle Equipment (from University of Iowa)	UW-Madison	6,673	0
N/A	20.US001-0000394152	Evaluation of Elongated Pavement Marking Signs (from Battelle Memorial Institute)	UW-Madison	42,881	0
N/A	20.AGMT 08/2713	Interactive Mapping System for Walking and Biking to Schools (from Madison Metropolitan School District)	UW-Madison	75,500	0
N/A	20.8928-S-009	Interface Evaluations (from Westat)	UW-Madison	65,421	0
N/A	20.2011-1224-02	National Cooperative Highway Research Program: Emulsion (from North Carolina State University)	UW-Madison	46,391	0
N/A	20.HR 14-25	Selecting LOS Targets (from National Academy of Sciences)	UW-Madison	167,938	53,236

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	20.MA120042	Project Level Travel Forecasting (from University of Hawaii at Manoa)	UW-Milwaukee	55,894	0
N/A	20.151	Smart Work Zone Deployment Initiative (from Iowa Department of Transportation)	UW-Milwaukee	24,390	0
				1,416,223	67,554
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				5,670,116	1,740,821
LIBRARY OF CONGRESS:					
N/A	42.AGMT 10/21/12	Kluge Fellowship	UW-Madison	9	0
TOTAL R&D FROM LIBRARY OF CONGRESS				9	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science	UW-Madison	7,843,894	963,180
43.001		Science	UW-Milwaukee	173,476	0
43.001		Science (from UW-Green Bay)	UW-Milwaukee	4,330	0
43.001		Science	UW-Green Bay	610,920	0
43.001		Science	UW-Parkside	4,986	0
Total Federal Program 43.001				8,637,606	963,180
43.003		Exploration	UW-Whitewater	10,167	0
43.008		Education	UW-Madison	158,011	14,643
43.008		Education (from UW-Madison)	UW-Whitewater	2,259	0
43.008		Education (from UW-Green Bay)	UW-Whitewater	5,063	0
Total Federal Program 43.008				165,333	14,643
43.009		Cross Agency Support	UW-Madison	179,696	0
N/A	43.GO1-12040X; GO2-13167X	Chandra Grants	UW-Madison	20,233	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	27,666	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	3,208,423	342,123
N/A	43.RD	R&D from Jet Propulsion Lab	UW-Madison	258,213	0
N/A	43.RD	R&D from Kennedy Space Center	UW-Madison	(4,058)	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	(186)	0
N/A	43.RD	R&D from Smithsonian Astrophysical Laboratory	UW-Madison	(4,283)	0
N/A	43.NNX10AN90A	First Nations Rocket Competition: A Recruitment and Retention Initiative for Native American Science and Engineering	UW-Green Bay	18,281	0
N/A	43.09-ATP09-0198	Disk-Halo	UW-Whitewater	5,593	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW Colleges	(275)	0
Subtotal Direct R&D Grants				12,522,409	1,319,946
R&D Subgrants:					
43.001		Science (from Duke University)	UW-Madison	39,155	0
43.001		Science (from East-West Center)	UW-Madison	1,789	0
43.001		Science (from San Diego State University Foundation)	UW-Madison	5,611	0
43.001		Science (from Science Systems and Applications)	UW-Madison	129,650	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	319,530	0
43.001		Science (from University of Colorado-Boulder)	UW-Madison	2,326	0
43.001		Science (from University of Miami)	UW-Madison	71,224	0
43.001		Science (from University of Nebraska)	UW-Madison	17,504	0
43.001		Science (from Yale University)	UW-Madison	10,501	0
43.001		Science (from Smithsonian Astrophysical Observatory)	UW-Milwaukee	11,193	0
43.001		Science (from Space Telescope Science Institute)	UW-Milwaukee	25,496	0
43.002		Aeronautics (from University of Colorado-Boulder)	UW-Madison	102,474	0
43.008		Education (from Madison Area Technical College)	UW-Madison	(1,006)	0
43.009		Cross Agency Support (from Georgia Institute of Technology)	UW-Madison	59,042	0
N/A	43.HST-GO-12161- 02-A	Accretion in Close Pre-Main-Sequence Binaries (from Space Telescope Science Institute)	UW-Madison	34,911	0
N/A	43.Z12-90238	Cloud Influence on Artic Sea Ice (from University Corporation for Atmospheric Research)	UW-Madison	23,794	0
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	150,924	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	43.HST-GO-12275-01-A	Galactic Gas Flows (from Space Telescope Science Institute)	UW-Madison	22,697	0
N/A	43.HST-GO-12276-01-A	Mapping a Nearby Galaxy Filament (from Space Telescope Science Institute)	UW-Madison	46,477	0
N/A	43.HST-GO-12894-01-A	Methane Migration (from Space Telescope Science Institute)	UW-Madison	78,203	0
N/A	43.AGMT 07/12/11	Nanowire Solar Cells (from Firefly Technologies)	UW-Madison	36,807	0
N/A	43.08-0273 - UW/SUB	Remote Sensing of Forest Genetic Diversity and Assessment of Belowground Microbial Communities in Populous Tremuloides Forest (from Appalachian State University)	UW-Madison	(1,564)	0
N/A	43.2221003005	Sounding Rocket Operations (from Orbital Sciences Corporation)	UW-Madison	(21,229)	0
N/A	43.08-000207-01UWM	Spectro Polarimetry Study of the Dynamics and Distribution of Interplanetary Hydrogen as a Probe of the Heliosphere-ism Interface (from University of California-Davis)	UW-Madison	(646)	0
N/A	43.HST-GO-12206-01-A	Starburst-Driven Shocks and Feedback in the Near-IR at High Resolution (from Space Telescope Science Institute)	UW-Madison	34,730	0
N/A	43.HST-GO-12463-05-A	Target of Opportunity Imaging (from Space Telescope Science Institute)	UW-Madison	1,403	0
N/A	43.HST-GO-12269-10-A	The Escape of Ly α Photons in Star-Forming Galaxies (from Space Telescope Science Institute)	UW-Madison	403	0
N/A	43.HST-GO-12976-07-A	The Most Complete Template for r-process Nucleosynthesis beyond the Solar System (from Space Telescope Science Institute)	UW-Madison	8,538	0
N/A	43.HST-GO-12554-06-A	The Origins of Carbon-enhanced Metal-Poor Stars (from Space Telescope Science Institute)	UW-Madison	7,649	0
N/A	43.HST-GO-12229-04-A	U-Band Survey of Star Clusters in Nearby Star-Forming Galaxies (from Space Telescope Science Institute)	UW-Madison	17,054	0
N/A	43.HST-AR-13244-01-A	Galactic Outflows and the Growth of Disks (from Space Telescope Science Institute)	UW-Milwaukee	1,610	0
N/A	43.HST-AR-12840-01-A	The Next Generation of Galaxy Evolution Models (from Space Telescope Science Institute)	UW-Milwaukee	79,617	0
		Subtotal R&D Subgrants		1,315,867	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		13,838,276	1,319,946
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	271,833	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Milwaukee	47,941	0
45.161		Promotion of the Humanities-Research	UW-Madison	209,194	0
45.312		National Leadership Grants	UW-Madison	58,405	0
		Subtotal Direct R&D Grants		587,373	0
		R&D Subgrants:			
45.160		Promotion of the Humanities-Fellowships and Stipends (from American Antiquarian Society)	UW-Madison	21,026	0
45.169		Promotion of the Humanities-Office of Digital Humanities (from Electronic Literature Organization)	UW-Milwaukee	5,980	0
		Subtotal R&D Subgrants		27,006	0
		TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		614,379	0
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	6,972,989	263,602
47.041		Engineering Grants	UW-Milwaukee	1,690,065	17,958
47.041		Engineering Grants	UW-La Crosse	17,737	0
47.041		Engineering Grants	UW-Platteville	31,407	0
47.041		Engineering Grants	UW-Stevens Point	44,007	0
		Total Federal Program 47.041		8,756,205	281,560
47.049		Mathematical and Physical Sciences	UW-Madison	26,637,891	5,209,041
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	14,964	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,512,410	700,386
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	125,112	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	91,221	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences	UW-La Crosse	179,920	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	7,249	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	66,310	15,063
47.049		Mathematical and Physical Sciences	UW-Stout	68,272	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Whitewater	4,648	0
47.049		Mathematical and Physical Sciences (from UW-Whitewater)	UW Colleges	2,125	0
Total Federal Program 47.049				30,710,122	5,924,490
47.050		Geosciences	UW-Madison	5,228,232	21,992
47.050		Geosciences (from UW-Milwaukee)	UW-Madison	107,124	0
47.050		Geosciences	UW-Milwaukee	1,111,686	0
47.050		Geosciences	UW-Eau Claire	6,534	0
47.050		Geosciences	UW-La Crosse	48,375	0
47.050		Geosciences	UW-Oshkosh	23,864	0
47.050		Geosciences	UW-River Falls	21,678	0
Total Federal Program 47.050				6,547,493	21,992
47.070		Computer and Information Science and Engineering	UW-Madison	9,795,335	294,369
47.070		Computer and Information Science and Engineering	UW-Milwaukee	50,112	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	6,598	0
47.070		Computer and Information Science and Engineering	UW-Stout	43,465	0
47.070		Computer and Information Science and Engineering	UW-Whitewater	32,867	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-Whitewater	7,841	0
Total Federal Program 47.070				9,936,218	294,369
47.074		Biological Sciences	UW-Madison	14,738,691	819,245
47.074		Biological Sciences	UW-Milwaukee	1,390,444	0
47.074		Biological Sciences	UW-Eau Claire	90,899	0
47.074		Biological Sciences	UW-La Crosse	87,174	0
47.074		Biological Sciences	UW-Oshkosh	3,683	0
47.074		Biological Sciences	UW-Stout	137,895	0
47.074		Biological Sciences	UW-Whitewater	50,443	0
Total Federal Program 47.074				16,499,229	819,245
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	3,341,823	334,361
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	35,543	0
47.075		Social, Behavioral, and Economic Sciences (from UW-Madison)	UW-Milwaukee	16,994	0
47.075		Social, Behavioral, and Economic Sciences	UW-Oshkosh	4,647	0
47.075		Social, Behavioral, and Economic Sciences	UW-River Falls	6,914	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	24,921	0
Total Federal Program 47.075				3,430,842	334,361
47.076		Education and Human Resources	UW-Madison	13,791,766	1,714,908
47.076		Education and Human Resources	UW-Milwaukee	393,259	2,301
47.076		Education and Human Resources (from UW-River Falls)	UW-Milwaukee	17,896	0
47.076		Education and Human Resources	UW-Eau Claire	36,986	0
47.076		Education and Human Resources (from UW-Madison)	UW-Green Bay	6,020	0
47.076		Education and Human Resources	UW-La Crosse	24,486	0
47.076		Education and Human Resources	UW-Oshkosh	142,843	0
47.076		Education and Human Resources (from UW-Madison)	UW-Parkside	16,883	0
47.076		Education and Human Resources	UW-Platteville	192,154	0
47.076		Education and Human Resources	UW-River Falls	15,226	0
47.076		Education and Human Resources	UW-Stout	281,316	73,372
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	1,473	0
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Stout	8,582	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	23,008	0
47.076		Education and Human Resources	UW Colleges	69,853	0
Total Federal Program 47.076				15,021,751	1,790,581

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.078		Polar Programs	UW-Madison	9,388,850	853,259
47.078		Polar Programs	UW-Milwaukee	156,666	0
		Total Federal Program 47.078		9,545,516	853,259
47.079		Office of International and Integrative Activities	UW-Madison	4,257	0
47.079		Office of International and Integrative Activities	UW-Stout	33,310	0
47.079		Office of International and Integrative Activities	UW-Whitewater	16,161	0
		Total Federal Program 47.079		53,728	0
47.080		Office of Cyberinfrastructure	UW-Madison	1,023,154	241,859
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	1,314,036	125,091
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Milwaukee	62,764	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Eau Claire	23,518	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Oshkosh	22,556	0
		Total Federal Program 47.082		1,422,874	125,091
N/A	47.AGS-1047532	Assignment to Director for the Division of Atmospheric and Geospace Sciences	UW-Madison	155,545	0
N/A	47.IPA	Intergovernmental Personnel Agreements	UW-Madison	502,786	0
N/A	47.DMS-0802942	Mathematical Sciences Postdoctoral Research Fellowship	UW-Madison	1,266	0
N/A	47.RD	R&D from National Radio Astronomy Observatory	UW-Madison	4,060	0
N/A	47.RD	R&D from National Science Foundation	UW-Madison	3,400	0
N/A	47.13-085	FY14-15 NSF Graduate Research Fellowship	UW-La Crosse	2,666	0
		Subtotal Direct R&D Grants		103,616,855	10,686,807
		R&D Subgrants:			
47.041		Engineering Grants (from Auburn University)	UW-Madison	21,027	0
47.041		Engineering Grants (from C-Motive Technologies Inc.)	UW-Madison	36,972	0
47.041		Engineering Grants (from Imbed Biosciences)	UW-Madison	661	0
47.041		Engineering Grants (from Iowa State University)	UW-Madison	288,092	0
47.041		Engineering Grants (from Northwestern University)	UW-Madison	46,488	0
47.041		Engineering Grants (from University of Arizona)	UW-Madison	2,656	0
47.041		Engineering Grants (from University of Texas-Arlington)	UW-Madison	22	0
47.041		Engineering Grants (from ZLens LLC)	UW-Madison	40,463	0
47.041		Engineering Grants (from Marquette University)	UW-Milwaukee	(1,692)	0
47.041		Engineering Grants (from Nanoaffix Science LLC)	UW-Milwaukee	55,042	0
47.041		Engineering Grants (from University of Maryland)	UW-Milwaukee	31,642	0
47.041		Engineering Grants (from C5-6 Technologies)	UW-Stevens Point	75,134	0
47.041		Engineering Grants (from Interfacial Solutions, LLC)	UW-Stevens Point	3,607	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	246,269	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	104,269	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Madison	805	0
47.049		Mathematical and Physical Sciences (from Johns Hopkins University)	UW-Madison	8,527	0
47.049		Mathematical and Physical Sciences (from Morgridge Institute for Research)	UW-Madison	39,822	0
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	603,265	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Madison	1,913	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	58,167	0
47.049		Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	36,362	0
47.049		Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	91,159	0
47.049		Mathematical and Physical Sciences (from University of Washington)	UW-Madison	99,290	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Milwaukee	166,023	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	24,567	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.050		Geosciences (from Consortium for Ocean Leadership)	UW-Madison	43,919	0
47.050		Geosciences (from Dartmouth College)	UW-Madison	1,692,647	0
47.050		Geosciences (from Johns Hopkins University)	UW-Madison	213,481	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	179,226	0
47.050		Geosciences (from University of Maryland-Baltimore)	UW-Madison	52,517	0
47.070		Computer and Information Science and Engineering (from BBN Technologies)	UW-Madison	126,780	0
47.070		Computer and Information Science and Engineering (from Clemson University)	UW-Madison	10,524	0
47.070		Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	2,671	0
47.070		Computer and Information Science and Engineering (from Raytheon Company)	UW-Madison	4,510	0
47.070		Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	2,892	0
47.070		Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	30,124	0
47.070		Computer and Information Science and Engineering (from University of Maryland)	UW-Madison	13,755	0
47.070		Computer and Information Science and Engineering (from University of Rochester)	UW-Madison	9,541	0
47.070		Computer and Information Science and Engineering (from University of Virginia)	UW-Madison	4,443	0
47.070		Computer and Information Science Engineering (from University of Pennsylvania)	UW-Milwaukee	1,841	0
47.074		Biological Sciences (from Cary Institute of Ecosystem Studies)	UW-Madison	8,225	0
47.074		Biological Sciences (from City University of New York)	UW-Madison	105,964	20,151
47.074		Biological Sciences (from Cornell University)	UW-Madison	300,446	0
47.074		Biological Sciences (from Dartmouth College)	UW-Madison	321,210	0
47.074		Biological Sciences (from Harvard University)	UW-Madison	25,222	0
47.074		Biological Sciences (from Michigan State University)	UW-Madison	295,392	0
47.074		Biological Sciences (from Montana State University)	UW-Madison	57,782	0
47.074		Biological Sciences (from North Carolina State University)	UW-Madison	67,359	0
47.074		Biological Sciences (from Ohio State University)	UW-Madison	58,759	0
47.074		Biological Sciences (from Pennsylvania State University)	UW-Madison	43,549	0
47.074		Biological Sciences (from University of Arizona)	UW-Madison	1,478	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	171,765	0
47.074		Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	29,413	0
47.074		Biological Sciences (from University of Michigan)	UW-Madison	2,935	0
47.074		Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	326,769	0
47.074		Biological Sciences (from University of California-Berkeley)	UW-Milwaukee	90,475	0
47.074		Biological Sciences (from Washington State University)	UW-Stevens Point	72,901	0
47.075		Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	215,356	0
47.075		Social, Behavioral, and Economic Sciences (from Association for Institutional Research)	UW-Madison	12,163	0
47.075		Social, Behavioral, and Economic Sciences (from Duke University)	UW-Madison	60,277	0
47.075		Social, Behavioral, and Economic Sciences (from University of Arizona)	UW-Madison	9,717	0
47.075		Social, Behavioral, and Economic Sciences (from University of Chicago)	UW-Madison	39,909	0
47.076		Education and Human Resources (from Michigan State University)	UW-Madison	5,986	0
47.076		Education and Human Resources (from Milwaukee School of Engineering)	UW-Madison	6,402	0
47.076		Education and Human Resources (from Museum of Science-Boston)	UW-Madison	65,433	0
47.076		Education and Human Resources (from Northwestern University)	UW-Madison	38,621	0
47.076		Education and Human Resources (from RMC Research)	UW-Madison	163,157	0
47.076		Education and Human Resources (from San Diego State University)	UW-Madison	25,118	0
47.076		Education and Human Resources (from Terc)	UW-Madison	59,815	0
47.076		Education and Human Resources (from State University of New York-Buffalo)	UW-Madison	14,819	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.076		Education and Human Resources (from Michigan State University)	UW-Milwaukee	6,344	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Platteville	3,948	0
47.076		Education and Human Resources (from UW-Rock County Foundation)	UW-Superior	320	0
47.079		Office of International and Integrative Activities (from CRDF Global)	UW-Madison	1,762	0
47.079		Office of International and Integrative Activities (from University of New Mexico)	UW-Madison	21,480	0
47.079		Office of International and Integrative Activities (from West Virginia University)	UW-Milwaukee	67,391	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Madison	125,780	0
47.080		Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	58,917	0
47.080		Office of Cyberinfrastructure (from University of Florida)	UW-Madison	(1,231)	0
47.080		Office of Cyberinfrastructure (from University of Illinois-Urbana-Champaign)	UW-Madison	41,090	0
47.080		Office of Cyberinfrastructure (from University of Nebraska)	UW-Madison	77,151	0
47.080		Office of Cyberinfrastructure (from University of North Carolina)	UW-Madison	11,546	0
47.080		Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	31,687	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Milwaukee	34,571	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Milwaukee	76,219	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from BBN Technologies)	UW-Madison	(16,722)	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Massachusetts-Amherst)	UW-Madison	112,623	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Tennessee)	UW-Madison	16,506	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Southern Mississippi)	UW-Milwaukee	97,732	0
N/A	47.AGMT 10/27/10	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	17,513	0
N/A	47.AGMT 04/19/10	Cathode Materials in Lithium-Ion Batteries (from Solrayo)	UW-Madison	105,356	0
N/A	47.400-72-04-32- 12F3	High Throughput Facility-Capital Equipment (from Iowa State University)	UW-Madison	9,929	0
N/A	47.Y81713	Investigating Tectonic Tremor beneath the San Andreas Fault (from University of Southern California)	UW-Madison	27,644	0
N/A	47.MSN157856	New Techniques for Interpreting Physical Structure and Turbulence in the Solar Wind (from Space Science Institute)	UW-Madison	6,391	0
N/A	47.PO4501711777	oRSC Trigger Cards (from Massachusetts Institute of Technology)	UW-Madison	114,594	0
N/A	47.DRL-0941014	Pathway to a Baccalaureate in STEM Fields (from American Education Research Association)	UW-Madison	15,257	0
N/A	47.Z13-12673	Unidata Community Equipment Awards Program (from University Corporation for Atmospheric Research)	UW-Madison	25,000	0
N/A	47.2011-2012-004	Wisconsin Puerto Rico Partnership for Research and Education in Materials (from University of Puerto Rico-Mayaguez)	UW-Madison	55,527	0
N/A	47.AGMT 09/05/13	Changing Curriculum Changing Practice (from Education Development Center)	UW-Milwaukee	21,811	0
		Subtotal R&D Subgrants		8,331,976	20,151
		TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION		111,948,831	10,706,958
U.S. SMALL BUSINESS ADMINISTRATION:					
59.007		7(j) Technical Assistance (from UW-Milwaukee)	UW-Parkside	4,255	0
		TOTAL R&D FROM U.S. SMALL BUSINESS ADMINISTRATION		4,255	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.IPA	Intergovernmental Personnel Agreements	UW-Madison	3,532	0
N/A	64.IPA	Intergovernmental Personnel Agreements	UW-Milwaukee	47,177	0
		TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS		50,709	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	66,741	0
66.440		Urban Waters Small Grants	UW-La Crosse	15,451	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds	UW-Milwaukee	68,325	0
66.469		Great Lakes Program	UW-Madison	462,016	60,965
66.469		Great Lakes Program	UW-Milwaukee	71,300	0
66.469		Great Lakes Program (from UW-Madison)	UW-Milwaukee	68,260	0
66.469		Great Lakes Program	UW-Oshkosh	253,793	0
66.469		Great Lakes Program	UW-Superior	278,138	34,590
Total Federal Program 66.469				1,133,507	95,555
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	397,292	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	383,021	96,982
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	7,829	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Milwaukee	5,284	0
Total Federal Program 66.516				13,113	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Madison	5,168	0
N/A	66.EP-13-B-000055	Direct-injection Engine Research Consortium	UW-Madison	8,239	0
Subtotal Direct R&D Grants				2,090,857	192,537
R&D Subgrants:					
66.469		Great Lakes Program (from University of Illinois-Urbana-Champaign)	UW-Madison	19,543	0
66.469		Great Lakes Program (from University of Michigan)	UW-Madison	10,919	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Madison	55,888	0
66.469		Great Lakes Program (from Camp Dresser & McKee Inc.)	UW-Milwaukee	10,000	0
66.469		Great Lakes Program (from Michigan State University)	UW-Milwaukee	54,084	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	41,528	0
66.469		Great Lakes Program (from Nature Conservancy)	UW-Green Bay	4,058	0
66.469		Great Lakes Program (from Bay Lake Regional Planning Commission)	UW-Oshkosh	209,623	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	58,244	0
66.469		Great Lakes Program (from Northeast-Midwest Institute)	UW-Superior	606,787	0
66.469		Great Lakes Program (from University of Minnesota-Duluth)	UW-Superior	29,106	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Minnesota)	UW-Madison	10,038	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Washington)	UW-Madison	48,850	0
N/A	66.EPG13500176	Upper Fox-Wolf River Basins TMDL Project (from Cadmus Group Inc.)	UW-Green Bay	6,723	0
Subtotal R&D Subgrants				1,165,391	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				3,256,248	192,537
U.S. NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	135,648	0
N/A	77.NRC-HQ-60-14-C-0002	Beyond Design Basis and Emerging Severe Accident Issues	UW-Madison	3,241	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				138,889	0
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Madison	54,200,825	16,207,373
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	1,499,718	338,716
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	57,359	13,753
Total Federal Program 81.049				55,757,902	16,559,842
81.057		University Coal Research	UW-Madison	156,088	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.086		Conservation Research and Development	UW-Madison	25,601	0
81.087		Renewable Energy Research and Development	UW-Madison	66,806	0
81.087		Renewable Energy Research and Development	UW-Milwaukee	34,447	0
Total Federal Program 81.087				101,253	0
81.089		Fossil Energy Research and Development	UW-Madison	170,297	127,948
81.112		Stewardship Science Grant Program	UW-Madison	265,666	0
81.119		State Energy Program Special Projects (from UW-Extension)	UW-Madison	5,589	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	707,976	0
81.135		Advanced Research Projects Agency-Energy	UW-Madison	1,220,269	696,163
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,795,677	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	1,285,562	105,900
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	33,535	0
N/A	81.RD	R&D from Idaho National Laboratory	UW-Madison	69,243	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	1,197,259	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	402,598	3,304
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	155,260	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	43,072	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	199,772	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	326,504	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	569,722	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Milwaukee	50,685	0
Subtotal Direct R&D Grants				64,539,530	17,493,157
R&D Subgrants:					
81.049		Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	11,418	0
81.049		Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	11,399	0
81.049		Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	24,270	0
81.049		Office of Science Financial Assistance Program (from Princeton University)	UW-Madison	101,674	0
81.049		Office of Science Financial Assistance Program (from Samuel Roberts Noble Foundation)	UW-Madison	2,955	0
81.049		Office of Science Financial Assistance Program (from Texas A&M University)	UW-Madison	230,058	0
81.049		Office of Science Financial Assistance Program (from University of Houston)	UW-Madison	102,816	0
81.049		Office of Science Financial Assistance Program (from University of Iowa)	UW-Madison	108,050	0
81.049		Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	131,549	0
81.049		Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	36,858	0
81.049		Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	68,790	0
81.049		Office of Science Financial Assistance Program (from Yale University)	UW-Madison	91,699	0
81.079		Regional Biomass Energy Program (from South Dakota State University)	UW-Madison	134,821	0
81.086		Conservation Research and Development (from General Motors Corporation)	UW-Madison	(37)	0
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	88,087	0
81.087		Renewable Energy Research and Development (from Missouri University of Science)	UW-Madison	57,585	0
81.087		Renewable Energy Research and Development (from Temple University)	UW-Madison	154,502	0
81.087		Renewable Energy Research and Development (from University of Oklahoma)	UW-Madison	45,282	0
81.087		Renewable Energy Research and Development (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	20,775	0
81.112		Stewardship Science Grant Program (from University of Rochester)	UW-Madison	138,451	0
81.121		Nuclear Energy Research, Development and Demonstration (from Ohio State University)	UW-Madison	6,361	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.121		Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	3,355	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Missouri-Columbia)	UW-Madison	1,923	0
81.122		Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Platteville	5,248	0
N/A	81.00088978	Ab initio Enhanced Calphad Modeling of Actinide Rich Nuclear Fuels (from Battelle Energy Alliance)	UW-Madison	10,001	2,130
N/A	81.140948	Advanced 3D Characterization a (from Battelle Energy Alliance)	UW-Madison	937	0
N/A	81.AGMT 09/28/11	Advanced Reactivity Controlled Compression Ignition (from Wisconsin Engine Research Consultants)	UW-Madison	84,515	0
N/A	81.136738	Advanced Test Reactor National (from Battelle Energy Alliance)	UW-Madison	129,303	0
N/A	81.00118099	Ag Transport through Non-irradiated and Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	321,332	0
N/A	81.00091644	Center for Materials Science of Nuclear Fuel (from Battelle Energy Alliance)	UW-Madison	243,219	0
N/A	81.3001982173; 3002318991	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	194,487	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (from Vanderbilt University)	UW-Madison	274,798	50,862
N/A	81.00102081	Corrosion in Supercritical Carbon Dioxide (from Battelle Energy Alliance)	UW-Madison	12,861	0
N/A	81.3001678748	Critical Experiments to Understand the Radiation Response of Materials for Fast Reactor Cladding and Duct Application (from University of Michigan)	UW-Madison	12,277	7,478
N/A	81.00118534	Critical Heat Flux Phenomena at High P/Low Mass Flux (from Battelle Energy Alliance)	UW-Madison	577,740	90,736
N/A	81.400157843	Develop and Characterize Reliable Long-Life Liquid Cathode and Plasma (from GE Global Research)	UW-Madison	155,130	0
N/A	81.4000052266	Develop Digital Feedback System (from UT-Battelle LLC)	UW-Madison	65,848	0
N/A	81.120341	Developing the User Experience for a Next Generation Nuclear Fuel Cycle Simulator (from Battelle Energy Alliance)	UW-Madison	543,452	261,288
N/A	81.0012069	Development of Advanced High Uranium Density Fuels for Light Water Reactors (from Battelle Energy Alliance)	UW-Madison	272,116	126,021
N/A	81.RQ11-319R08	Fuel Properties (from Ford Motor Company)	UW-Madison	127,388	0
N/A	81.4000102821	Global Neutronics Analysis Support (from UT-Battelle LLC)	UW-Madison	381,867	0
N/A	81.00102864	Heat Transfer Salts (from Battelle Energy Alliance)	UW-Madison	142,978	103,880
N/A	81.11-3272	High-Temp Salt-Cooled Reactor (from Massachusetts Institute of Technology)	UW-Madison	364,409	0
N/A	81.12C3008044	Holistic Approach to an Enhanced Accident Tolerant Fuel System (from Areva Federal Services)	UW-Madison	107,462	0
N/A	81.NL209A-A	Integral Reactor Containment Condensation Model and Experimental Validation (from Oregon State University)	UW-Madison	109,943	0
N/A	81.4228-UWM-BINL-0975	Irradiation Behavior of Zircon (from Pennsylvania State University)	UW-Madison	9,436	0
N/A	81.0000096811	MAX Phase Cold Spray Coating (from Savannah River Nuclear Solutions)	UW-Madison	44,409	0
N/A	81.OR-A11-0125-001-01	Microstructure Evolution in Advanced Structural Materials under Long-term and Elevated Temperature Irradiation (from University of Tennessee)	UW-Madison	37,126	0
N/A	81.00102364	Modeling Solute Thermokinetics (from Battelle Energy Alliance)	UW-Madison	71,174	51,056
N/A	81.S011610-R	Neutronics Analysis and Assessment (from Princeton Plasma Physics Laboratory)	UW-Madison	61,593	0
N/A	81.00121935	Observation of Zirconium Oxidation at Atomic Level Using Non-Linear Optical Spectroscopy (from Battelle Energy Alliance)	UW-Madison	53,628	0
N/A	81.AGMT 04/02/12	Optimization-Based Production Scheduling for Complex Manufacturing Plants Delivered as a Service Using High Performance Computing Architecture and Algorithms (from Optimal Solutions)	UW-Madison	(74)	0
N/A	81.00102267	Pulsed Magnetic Welding for Advanced Core and Cladding Steels (from Battelle Energy Alliance)	UW-Madison	69,946	70,048
N/A	81.00117942	Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	654,551	241,035
N/A	81.4000119154	Research on Austenitic Steels (from UT-Battelle LLC)	UW-Madison	189,722	0
N/A	81.4000118987	Research on Radiation Resistance (from UT-Battelle LLC)	UW-Madison	86,294	0
N/A	81.AGMT 04/27/03	Rickover Fellowship in Nuclear Engineering (from Medical University of South Carolina)	UW-Madison	41,918	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	81.400186518	Robust and Intelligent Bad-Data Detection Technique for PMU Based Oscillation Detection Monitoring & Control (from GE Global Research)	UW-Madison	1,842	0
N/A	81.128497	Role of Defects in Swelling and Creep of Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	175,650	36,167
N/A	81.400126844	Scalable, Low-Cost, High-Performance Non-Rare-Earth PM Motor for Hybrid Vehicles (from GE Global Research)	UW-Madison	85,877	0
N/A	81.C14Q11762	Short-Baseline Reactor Neutrino Experiment (from Yale University)	UW-Madison	32,638	0
N/A	81.1307	Societal-Risk Goal for Nuclear Power Plant Safety (from Battelle Energy Alliance)	UW-Madison	78,333	0
N/A	81.00102092	Study of Interfacial Interactions Using Thin Film Surface Modification (from Battelle Energy Alliance)	UW-Madison	41,115	37,237
N/A	81.79504; 224275	Subsurface Biogeochemistry (from Battelle Memorial Institute)	UW-Madison	65,309	0
N/A	81.128547	Supercritical Carbon Dioxide Brayton Cycle Development (from Battelle Energy Alliance)	UW-Madison	231,255	57,486
N/A	81.00121074	Technical Development for S-CO2 Advanced Energy Conversion (from Battelle Energy Alliance)	UW-Madison	299,508	52,872
Subtotal R&D Subgrants				8,041,202	1,188,296
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				72,580,732	18,681,453
U.S. DEPARTMENT OF EDUCATION:					
84.017		International Research and Studies	UW-Madison	31,414	0
84.022		Overseas Programs-Doctoral Dissertation Research Abroad	UW-Madison	183,484	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	13,318	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	2,280,951	745,530
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	218,360	26,592
Total Federal Program 84.133				2,499,311	772,122
84.195		Bilingual Education-Professional Development	UW-Madison	8,122	0
84.220		Centers for International Business Education	UW-Madison	171,261	7,500
84.305		Education Research, Development and Dissemination	UW-Madison	3,310,954	333,045
84.305		Education Research, Development and Dissemination	UW-Milwaukee	536,250	0
Total Federal Program 84.305				3,847,204	333,045
84.324		Research in Special Education	UW-Madison	659,095	207,630
84.335		Child Care Access Means Parents in School	UW-Madison	249,098	0
84.366		Mathematics and Science Partnerships	UW-La Crosse	1,435	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	15,020	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	4,208	0
Total Federal Program 84.367				19,228	0
84.411		Investing in Innovation (i3) Fund	UW-Madison	2,489,572	1,487,910
84.418		Promoting Readiness of Minors in Supplemental Security Income (from UW-Stout)	UW-Madison	59,077	0
Subtotal Direct R&D Grants				10,231,619	2,808,207
R&D Subgrants:					
84.133		Title I Grants to Local Educational Agencies (from Milwaukee Public Schools)	UW-Madison	14,226	0
84.027		Special Education-Grants to States (from Minnesota Department of Education)	UW-River Falls	34,442	0
84.133		National Institute on Disability and Rehabilitation Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	102	0
84.133		National Institute on Disability and Rehabilitation Research (from Easter Seals Wisconsin)	UW-Madison	20,726	0
84.133		National Institute on Disability and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	29,133	0
84.133		National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	98,721	0
84.133		National Institute on Disability and Rehabilitation Research (from Rehabilitation Institute Research Corp.)	UW-Milwaukee	19,946	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
84.305		Education Research, Development and Dissemination (from Harvard University)	UW-Madison	4,068	0
84.305		Education Research, Development and Dissemination (from Tulane University)	UW-Madison	85,123	0
84.305		Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	73,673	0
84.305		Education Research, Development and Dissemination (from University of Texas-Arlington)	UW-Madison	45,933	0
84.305		Education Research, Development and Dissemination (from Vanderbilt University)	UW-Madison	224,304	0
84.305		Education Research, Development and Dissemination (from Wested)	UW-Madison	205,715	0
84.324		Research in Special Education (from University of Connecticut)	UW-Madison	165,184	0
84.324		Research in Special Education (from University of North Carolina)	UW-Madison	233,077	0
84.324		Research in Special Education (from Vanderbilt University)	UW-Madison	308,087	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from University of North Carolina-Chapel Hill)	UW-Madison	1,514	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	220,056	0
84.336		Teacher Quality Partnership Grants (from Cooperative Educational Service Agency 5)	UW-Madison	8,477	0
84.367		Improving Teacher Quality State Grants (from Cooperative Educational Service Agency 11)	UW-Madison	2,109	0
84.368		Grants for Enhanced Assessment Instruments (from Illinois State Board of Education)	UW-Madison	752,901	640,874
N/A	84.907507	ARRA-New York City Teacher Metrics Development (from New York City Department of Education)	UW-Madison	737,522	0
N/A	84.8854-S-005	ARRA-Technical Assistance for Teacher Incentive Grants (from Westat)	UW-Madison	771,375	2,839
N/A	84.8367-S-004	Center for Education Compensation Reform (from Westat)	UW-Madison	(823)	0
N/A	84.2009 EEC Research 002	English Language Development Standards (from Massachusetts Department of Early Education and Care)	UW-Madison	24	0
N/A	84.AGMT 08/27/12	External Evaluation of the Immersion into Inquiry Project (from Beaver Dam Unified School District)	UW-Madison	3,208	0
N/A	84.6121-S-003	Performance Evaluation Reform Act Research-Based Study (from Westat)	UW-Madison	29,980	0
		Subtotal R&D Subgrants		4,088,803	643,713
		TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION		14,320,422	3,451,920
SCHOLARSHIP FOUNDATIONS:					
N/A	85.MSN0337920	Fellowship Support	UW-Madison	1,000	0
		TOTAL R&D FROM SCHOLARSHIP FOUNDATIONS		1,000	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	155,921	0
		TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		155,921	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	2,057,037	177,003
93.103		Food and Drug Administration-Research	UW-Madison	426,020	98,145
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,262,241	141,689
93.113		Environmental Health	UW-Madison	3,065,060	0
93.113		Environmental Health	UW-Milwaukee	1,345,795	249,828
		Total Federal Program 93.113		4,410,855	249,828
93.121		Oral Diseases and Disorders Research	UW-Madison	662,819	0
93.172		Human Genome Research	UW-Madison	2,859,728	128,297

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	10,263,469	699,310
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	251,225	0
		Total Federal Program 93.173		10,514,694	699,310
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,964,672	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	202,897	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	3,482,794	501,694
93.233		National Center on Sleep Disorders Research	UW-Madison	2,182,187	11,884
93.239		Policy Research and Evaluation Grants	UW-Madison	888,561	79,647
93.242		Mental Health Research Grants	UW-Madison	11,350,902	517,375
93.242		Mental Health Research Grants	UW-Milwaukee	1,421,253	480,176
		Total Federal Program 93.242		12,772,155	997,551
93.249		Public Health Training Centers Program	UW-Madison	487,015	126,653
93.262		Occupational Safety and Health Program	UW-Madison	219,881	2,191
93.262		Occupational Safety and Health Program	UW-Milwaukee	211,441	10,416
		Total Federal Program 93.262		431,322	12,607
93.273		Alcohol Research Programs	UW-Madison	1,274,556	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	2,036,189	181,396
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	856,759	19,641
		Total Federal Program 93.279		2,892,948	201,037
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	347,639	0
93.281		Mental Health Research Career/Scientist Development Awards	UW-Milwaukee	248,747	0
		Total Federal Program 93.281		596,386	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	26,684	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	3,513,169	39,044
93.307		Minority Health and Health Disparities Research	UW-Madison	1,741,101	76,720
93.307		Minority Health and Health Disparities Research (from UW- Madison)	UW-Milwaukee	114,737	0
		Total Federal Program 93.307		1,855,838	76,720
93.310		Trans-NIH Research Support	UW-Madison	837,724	45,854
93.350		National Center for Advancing Translational Sciences	UW-Madison	7,647,643	840,920
93.351		Research Infrastructure Programs	UW-Madison	4,884,023	49,653
93.361		Nursing Research	UW-Madison	566,583	500
93.361		Nursing Research	UW-Milwaukee	384,640	132,155
		Total Federal Program 93.361		951,223	132,655
93.389		National Center for Research Resources	UW-Madison	5,584,948	95,720
93.392		Cancer Construction	UW-Madison	(1,332)	0
93.393		Cancer Cause and Prevention Research	UW-Madison	7,478,585	206,828
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	87,645	0
		Total Federal Program 93.393		7,566,230	206,828
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,476,495	420,225
93.395		Cancer Treatment Research	UW-Madison	4,272,286	215,064
93.395		Cancer Treatment Research	UW-Milwaukee	80,736	0
93.395		Cancer Treatment Research (from UW-Madison)	UW-Milwaukee	(4,124)	0
		Total Federal Program 93.395		4,348,898	215,064

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.396		Cancer Biology Research	UW-Madison	2,634,281	472,340
93.396		Cancer Biology Research	UW-Whitewater	99,453	0
		Total Federal Program 93.396		2,733,734	472,340
93.397		Cancer Centers Support Grants	UW-Madison	4,530,249	0
93.398		Cancer Research Manpower	UW-Madison	2,350,881	0
93.399		Cancer Control	UW-Madison	1,474,519	672,638
93.403		ARRA-Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	UW-Madison	84	0
93.516		Affordable Care Act (ACA) Public Health Training Centers Program (from UW-Madison)	UW-La Crosse	28,630	0
93.583		Refugee and Entrant Assistance-Wilson/Fish Program	UW-Madison	55,596	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	747,514	350,411
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Milwaukee	136,049	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Eau Claire	52,564	0
		Total Federal Program 93.701		936,127	350,411
93.837		Cardiovascular Diseases Research	UW-Madison	13,345,904	956,567
93.837		Cardiovascular Diseases Research (from UW-Milwaukee)	UW-Madison	(375)	0
93.837		Cardiovascular Diseases Research	UW-Milwaukee	198,739	35,790
		Total Federal Program 93.837		13,544,268	992,357
93.838		Lung Diseases Research	UW-Madison	8,019,758	706,396
93.839		Blood Diseases and Resources Research	UW-Madison	1,725,351	486,583
93.839		Blood Diseases and Resources Research	UW-La Crosse	43,595	0
		Total Federal Program 93.839		1,768,946	486,583
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,962,107	296
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	10,740,528	320,954
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	13,026,448	597,217
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	427,632	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from UW-Madison)	UW-Milwaukee	6,615	0
		Total Federal Program 93.853		13,460,695	597,217
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	21,137,458	4,095,536
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	593,040	185,217
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	23,492	0
93.855		Allergy, Immunology and Transplantation Research	UW-Oshkosh	17,476	0
		Total Federal Program 93.855		21,771,466	4,280,753
93.859		Biomedical Research and Research Training	UW-Madison	30,774,272	1,293,644
93.859		Biomedical Research and Research Training	UW-Milwaukee	222,055	0
93.859		Biomedical Research and Research Training	UW-La Crosse	1,420	0
93.859		Biomedical Research and Research Training	UW-Parkside	14,997	0
		Total Federal Program 93.859		31,012,744	1,293,644
93.865		Child Health and Human Development Extramural Research	UW-Madison	8,504,950	388,854
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	264,292	23,185
		Total Federal Program 93.865		8,769,242	412,039
93.866		Aging Research	UW-Madison	20,349,619	2,377,250
93.866		Aging Research	UW-Milwaukee	246,162	0
		Total Federal Program 93.866		20,595,781	2,377,250
93.867		Vision Research	UW-Madison	9,088,653	833,642
93.867		Vision Research	UW-Whitewater	14,051	0
		Total Federal Program 93.867		9,102,704	833,642

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.879		Medical Library Assistance	UW-Madison	2,426,978	210,185
93.879		Medical Library Assistance	UW-Milwaukee	(4,383)	0
		Total Federal Program 93.879		2,422,595	210,185
93.989		International Research and Research Training	UW-Madison	600,986	309,276
93.999		Test for Suppression Effects of Advanced Energy	UW-Madison	77,863	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	22,379,790	14,633,941
		Subtotal Direct R&D Grants		270,399,723	34,497,950
R&D Subgrants:					
93.103		Food and Drug Administration-Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	71,709	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of California-Los Angeles)	UW-Madison	10,121	0
93.113		Environmental Health (from Baylor College of Medicine)	UW-Madison	20,083	0
93.113		Environmental Health (from University of California-Irvine)	UW-Madison	44,658	0
93.113		Environmental Health (from University of South Alabama)	UW-Madison	9,026	0
93.113		Environmental Health (from Miriam Hospital)	UW-Whitewater	39,251	0
93.172		Human Genome Research (from Texas Biomedical Research Institute)	UW-Madison	486,855	0
93.173		Research Related to Deafness and Communication Disorders (from Brigham Young University)	UW-Madison	24,547	0
93.173		Research Related to Deafness and Communication Disorders (from Medical College of Wisconsin)	UW-Madison	(532)	0
93.173		Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	93,705	0
93.173		Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	121,230	0
93.173		Research Related to Deafness and Communication Disorders (from University of South Carolina)	UW-Madison	36,025	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	84,277	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Case Western Reserve University)	UW-Madison	269	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Foundation)	UW-Madison	107,428	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from American Academy of Addiction Psychiatry)	UW-Madison	32,542	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Case Western Reserve University)	UW-Madison	53,718	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Geisinger Health Systems)	UW-Madison	7,341	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Oregon Health and Science University)	UW-Madison	36,019	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	32,092	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Society of Hospital Medicine)	UW-Madison	13,481	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	87,064	0
93.233		National Center on Sleep Disorders Research (from University of Iowa)	UW-Madison	35,778	0
93.242		Mental Health Research Grants (from Illinois Institute of Technology)	UW-Madison	(2,941)	0
93.242		Mental Health Research Grants (from New York University)	UW-Madison	118,862	0
93.242		Mental Health Research Grants (from Prairie Technologies LLC)	UW-Madison	149,492	0
93.242		Mental Health Research Grants (from Temple University)	UW-Madison	78,638	0
93.242		Mental Health Research Grants (from University of Connecticut)	UW-Madison	26,099	0
93.242		Mental Health Research Grants (from University of North Carolina-Chapel Hill)	UW-Madison	210,959	0
93.242		Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	271,664	0
93.242		Mental Health Research Grants (from University of Utah)	UW-Madison	(18,374)	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	29,459	0
93.242		Mental Health Research Grants (from University of California)	UW-Milwaukee	1	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.262		Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Madison	17,928	0
93.262		Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	19,979	6,384
93.262		Occupational Safety and Health Program (from University of California-San Francisco)	UW-Milwaukee	31,532	0
93.262		Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Milwaukee	18,941	0
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Milwaukee	(19)	0
93.262		Occupational Safety and Health Program (from University of Pittsburgh)	UW-Milwaukee	29,771	0
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians (from Northwestern University)	UW-Madison	21,563	0
93.273		Alcohol Research Programs (from State University of New York-Buffalo)	UW-Madison	8,263	0
93.273		Alcohol Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	26,634	0
93.273		Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	32,105	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	19,253	0
93.279		Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	123,947	0
93.279		Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	27,737	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	27,356	0
93.279		Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	128,210	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	(6,592)	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	2,819	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rehabilitation Institute of Chicago)	UW-Madison	112,319	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	690	0
93.307		Minority Health and Health Disparities Research (from Georgetown University)	UW-Madison	47,101	0
93.307		Minority Health and Health Disparities Research (from Mount Sinai School of Medicine)	UW-Madison	57,606	0
93.307		Minority Health and Health Disparities Research (from Sanford Research)	UW-Madison	4,197	0
93.310		TRANS-NIH Research Support (from University of California Santa Barbara)	UW-Madison	290,003	0
93.313		NIH Office of Research on Women's Health (from JSI Inc.)	UW-Whitewater	73	0
93.350		National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	224,381	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	113,885	0
93.361		Nursing Research (from Duke University)	UW-Madison	25,744	0
93.361		Nursing Research (from Medical College of Wisconsin)	UW-Madison	1,343	0
93.389		National Center for Research Resources (from University of Miami)	UW-Madison	22,973	0
93.389		National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	154,626	0
93.393		Cancer Cause and Prevention Research (from Brigham and Women's Hospital)	UW-Madison	15,971	0
93.393		Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	176,197	0
93.393		Cancer Cause and Prevention Research (from Duke University)	UW-Madison	13,358	0
93.393		Cancer Cause and Prevention Research (from Fox Chase Cancer Center)	UW-Madison	138,887	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	115,124	0
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	254,074	62,169
93.393		Cancer Cause and Prevention Research (from Mayo Clinic)	UW-Madison	5,625	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.393		Cancer Cause and Prevention Research (from Ohio State University)	UW-Madison	46,511	0
93.393		Cancer Cause and Prevention Research (from Pennsylvania State University)	UW-Madison	20,763	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	3,405	0
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	26,146	0
93.393		Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	46,899	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	18,320	0
93.394		Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	114,635	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	(44,516)	0
93.395		Cancer Treatment Research (from Boston Medical Center)	UW-Madison	(791)	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	16,712	0
93.395		Cancer Treatment Research (from Duke University)	UW-Madison	(2,771)	0
93.395		Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	22,146	0
93.395		Cancer Treatment Research (from Frontier Science and Technology Research)	UW-Madison	9,917	0
93.395		Cancer Treatment Research (from Gynecologic Oncology Group)	UW-Madison	48,533	8,619
93.395		Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	3,269	0
93.395		Cancer Treatment Research (from University of Iowa)	UW-Madison	12,267	0
93.395		Cancer Treatment Research (from University of Kentucky)	UW-Madison	658	0
93.395		Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	31,169	0
93.395		Cancer Treatment Research (from University of Maryland-Baltimore)	UW-Madison	(276)	0
93.395		Cancer Treatment Research (from University of Massachusetts)	UW-Madison	255	0
93.396		Cancer Biology Research (from University of Chicago)	UW-Madison	71,337	0
93.396		Cancer Biology Research (from University of Rochester)	UW-Madison	(7,603)	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	155,606	0
93.396		Cancer Biology Research (from Purdue University)	UW-Eau Claire	194	0
93.397		Cancer Centers Support Grants (from Albert Einstein College of Medicine)	UW-Madison	392,379	79,248
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	107,427	0
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Madison	52,814	0
93.397		Cancer Centers Support Grants (from University of Vermont)	UW-Madison	196,358	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	40,413	14,812
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Milwaukee	43,218	0
93.399		Cancer Control (from Mayo Clinic)	UW-Madison	19,913	0
93.527		Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	1,395	0
93.610		Health Care Innovation Awards (HCIA) (from Pharmacy Society of Wisconsin)	UW-Madison	108,311	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Children's Mercy Hospitals and Clinics)	UW-Madison	(1,096)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Duke University)	UW-Madison	35,003	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Medical College of Wisconsin)	UW-Madison	(3,234)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California-Davis)	UW-Madison	(76)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California-San Diego)	UW-Madison	100	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Illinois-Urbana-Champaign)	UW-Madison	(144)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Missouri-Columbia)	UW-Madison	(11,721)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Pittsburgh)	UW-Madison	(594)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Nebraska Medical Center)	UW-Milwaukee	1,104	0
93.712		ARRA-Immunization (from Brigham and Women's Hospital)	UW-Madison	1,267	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research- AHRQ (from Hektoen Institute)	UW-Madison	(4,566)	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research- AHRQ (from Pittsburgh Regional Health Initiative)	UW-Madison	157,247	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research- AHRQ (from Stanford University)	UW-Madison	96,404	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research- AHRQ (from University of Oklahoma Health Sciences Center)	UW-Madison	59,338	0
93.719		ARRA-State Grants to Promote Health Information Technology (from Wisconsin Statewide Health Information Network)	UW-Madison	30,653	0
93.727		ARRA-Health Information Technology-Beacon Communities (from Geisinger Health Systems)	UW-Madison	216,501	0
93.728		ARRA-Strategic Health IT Advanced Research Projects (SHARP) (from Harvard University)	UW-Madison	81,368	0
93.837		Cardiovascular Diseases Research (from Burnham Institute)	UW-Madison	54,822	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	760,057	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	353,416	0
93.837		Cardiovascular Diseases Research (from University of California-Los Angeles)	UW-Madison	173,700	0
93.837		Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	232,178	0
93.837		Cardiovascular Diseases Research (from University of California)	UW-Madison	61,541	0
93.837		Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	8,922	0
93.837		Cardiovascular Diseases Research (from University of Medicine & Dentistry of New Jersey)	UW-Madison	81,928	0
93.837		Cardiovascular Diseases Research (from University of Minnesota)	UW-Madison	210,953	0
93.837		Cardiovascular Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	(1)	0
93.837		Cardiovascular Diseases Research (from University of Rochester)	UW-Madison	24,990	0
93.837		Cardiovascular Diseases Research (from University of Washington)	UW-Madison	27,191	0
93.837		Cardiovascular Diseases Research (from Vanderbilt University)	UW-Madison	(657)	0
93.838		Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	(47,997)	0
93.838		Lung Diseases Research (from Emory University)	UW-Madison	9,516	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	193,728	0
93.838		Lung Diseases Research (from Stanford University)	UW-Madison	11,016	0
93.838		Lung Diseases Research (from Case Western Reserve University)	UW-Stout	7,240	0
93.839		Blood Diseases and Resources Research (from Blood Center of Wisconsin)	UW-Madison	31,737	0
93.839		Blood Diseases and Resources Research (from New England Research Institutes)	UW-Madison	8,443	0
93.839		Blood Diseases and Resources Research (from University of Colorado-Denver Health)	UW-Madison	(20)	0
93.839		Blood Diseases and Resources Research (from University of Michigan)	UW-Madison	(316)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Imbed Biosciences)	UW-Madison	7,412	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Kensey Nash Corporation)	UW-Madison	292,433	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	84,736	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Toledo)	UW-Madison	23,183	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Beth Israel Deaconess Medical Center)	UW-Madison	79,039	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital Los Angeles)	UW-Madison	539	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital of Pittsburgh)	UW-Madison	71	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Emory University)	UW-Madison	2,275	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Feinstein Institute for Medical Research)	UW-Madison	175	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	105,961	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Georgia Regents University)	UW-Madison	62,773	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University Chicago)	UW-Madison	(2)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	12,454	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Diego)	UW-Madison	332,086	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	15,188	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	17,802	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University)	UW-Madison	40,333	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wayne State University)	UW-Milwaukee	26,014	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from City University of New York)	UW-Madison	26,518	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	1,560	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medstar Health Research Institute)	UW-Madison	11,103	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Palo Alto Institute for Research and Education Inc.)	UW-Madison	14,201	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Prism Clinical Imaging)	UW-Madison	36,443	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Hawaii)	UW-Madison	29,483	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	87,245	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Utah)	UW-Madison	12,814	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	5,894	0
93.855		Allergy, Immunology and Transplantation Research (from Brigham and Women's Hospital)	UW-Madison	104,282	0
93.855		Allergy, Immunology and Transplantation Research (from Carnegie Mellon University)	UW-Madison	85,818	0
93.855		Allergy, Immunology and Transplantation Research (from Indiana University)	UW-Madison	988,141	0
93.855		Allergy, Immunology and Transplantation Research (from Medical College of Wisconsin)	UW-Madison	17,007	0
93.855		Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	(1,031)	0
93.855		Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	247,735	0
93.855		Allergy, Immunology and Transplantation Research (from Northwestern University)	UW-Madison	15,377	0
93.855		Allergy, Immunology and Transplantation Research (from Oregon Health and Science University)	UW-Madison	195,053	0
93.855		Allergy, Immunology and Transplantation Research (from Rockefeller University)	UW-Madison	110,355	0
93.855		Allergy, Immunology and Transplantation Research (from Scripps Research Institute)	UW-Madison	188,689	0
93.855		Allergy, Immunology and Transplantation Research (from State University of New York-Buffalo)	UW-Madison	89,560	0
93.855		Allergy, Immunology and Transplantation Research (from University of Chicago)	UW-Madison	539,378	0
93.855		Allergy, Immunology and Transplantation Research (from University of Colorado-Denver)	UW-Madison	132,651	0
93.855		Allergy, Immunology and Transplantation Research (from University of Miami)	UW-Madison	1,436,936	0
93.855		Allergy, Immunology and Transplantation Research (from University of North Carolina-Chapel Hill)	UW-Madison	380,082	0
93.855		Allergy, Immunology and Transplantation Research (from University of Texas Medical Branch)	UW-Madison	107,899	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.855		Allergy, Immunology and Transplantation Research (from University of Georgia)	UW-Oshkosh	217,625	0
93.856		Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	(2,948)	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	85,899	0
93.859		Biomedical Research and Research Training (from Duke University)	UW-Madison	94,340	0
93.859		Biomedical Research and Research Training (from Georgia Institute of Technology)	UW-Madison	13,443	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	34,252	0
93.859		Biomedical Research and Research Training (from Lucigen)	UW-Madison	25,354	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Madison	42,714	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	275,596	16,375
93.859		Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	98,374	0
93.859		Biomedical Research and Research Training (from Rice University)	UW-Madison	58,300	0
93.859		Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	96,520	0
93.859		Biomedical Research and Research Training (from University of California-Los Angeles)	UW-Madison	30,477	0
93.859		Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	48,884	0
93.859		Biomedical Research and Research Training (from University of Chicago)	UW-Madison	55,997	0
93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	6,129	0
93.859		Biomedical Research and Research Training (from University of Kansas)	UW-Madison	222	0
93.859		Biomedical Research and Research Training (from University of Massachusetts-Amherst)	UW-Madison	143,765	0
93.859		Biomedical Research and Research Training (from University of Michigan)	UW-Madison	61,834	0
93.859		Biomedical Research and Research Training (from University of Utah)	UW-Madison	120,278	0
93.859		Biomedical Research and Research Training (from University of Vermont)	UW-Madison	5,476	0
93.859		Biomedical Research and Research Training (from Wayne State University)	UW-Madison	4,701	0
93.859		Biomedical Research and Research Training (from Indiana University)	UW-Milwaukee	75,364	0
93.859		Biomedical Research and Research Training (from University of California-San Diego)	UW-Milwaukee	12	0
93.865		Child Health and Human Development Extramural Research (from Georgia State University Research Foundation)	UW-Madison	78,187	0
93.865		Child Health and Human Development Extramural Research (from Henry Ford Health System)	UW-Madison	110,586	0
93.865		Child Health and Human Development Extramural Research (from Isomark)	UW-Madison	59,862	0
93.865		Child Health and Human Development Extramural Research (from Johns Hopkins University)	UW-Madison	185,773	0
93.865		Child Health and Human Development Extramural Research (from Michigan Public Health Institute)	UW-Madison	38,913	0
93.865		Child Health and Human Development Extramural Research (from Michigan Technological University)	UW-Madison	11,603	0
93.865		Child Health and Human Development Extramural Research (from Monell Chemical Senses Center)	UW-Madison	7,483	0
93.865		Child Health and Human Development Extramural Research (from New York University)	UW-Madison	74,464	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	719,103	0
93.865		Child Health and Human Development Extramural Research (from Population Council)	UW-Madison	1	0
93.865		Child Health and Human Development Extramural Research (from University of California-Davis)	UW-Madison	53,466	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	14,417	0
93.865		Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	172,029	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.865		Child Health and Human Development Extramural Research (from University of Illinois-Chicago)	UW-Madison	16,197	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	16,070	0
93.865		Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	28,623	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	56,001	0
93.865		Child Health and Human Development Extramural Research (from University of Texas-Austin)	UW-Madison	53,330	0
93.865		Child Health and Human Development Extramural Research (from University of Virginia)	UW-Madison	14,004	0
93.865		Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	62,462	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Milwaukee	126,654	0
93.865		Child Health and Human Development Extramural Research (from Rehabilitation Institute of Chicago)	UW-Milwaukee	17,743	0
93.865		Child Health and Human Development Extramural Research (from Trustees of Boston University)	UW-Milwaukee	8,949	0
93.866		Aging Research (from Columbia University)	UW-Madison	12,206	0
93.866		Aging Research (from Hektoen Institute)	UW-Madison	38,571	0
93.866		Aging Research (from State University of New York-Buffalo)	UW-Madison	28,799	0
93.866		Aging Research (from University of Alberta)	UW-Madison	154,836	0
93.866		Aging Research (from University of California-Irvine)	UW-Madison	26,992	0
93.866		Aging Research (from University of California-Los Angeles)	UW-Madison	(212)	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	158,544	0
93.866		Aging Research (from University of California-Santa Barbara)	UW-Madison	23,515	0
93.866		Aging Research (from University of Maryland)	UW-Madison	169,416	0
93.866		Aging Research (from University of Texas Medical Branch)	UW-Madison	110,693	0
93.866		Aging Research (from University of Washington)	UW-Madison	23,589	0
93.866		Aging Research (from Harvard Medical School)	UW-Milwaukee	135,759	0
93.866		Aging Research (from University of Mississippi Medical Center)	UW-Milwaukee	153	0
93.867		Vision Research (from Jaeb Center for Health Research)	UW-Madison	225	0
93.867		Vision Research (from Johns Hopkins University)	UW-Madison	25,556	0
93.867		Vision Research (from University of Illinois-Chicago)	UW-Madison	24,104	0
93.867		Vision Research (from University of North Carolina)	UW-Madison	3,460	0
93.867		Vision Research (from University of Pennsylvania)	UW-Madison	(39,356)	0
93.867		Vision Research (from University of Southern California)	UW-Madison	22,824	0
93.867		Vision Research (from Washington University)	UW-Madison	140,247	0
93.926		Healthy Start Initiative (from Great Lakes Inter-Tribal Council)	UW-Madison	46,889	0
93.969		PPHF-Geriatric Education Centers (from Marquette University)	UW-Madison	89,506	0
N/A	93.ABTC9606	A Phase 2 Pharmacodynamic Trial of RO4929097 (from Johns Hopkins University)	UW-Madison	11,116	0
N/A	93.ACRIN 6695	A Randomized Trial related to Paclitaxel Dosage (from American College of Radiology)	UW-Madison	7,380	0
N/A	93.576677	A Systems Biology Approach to Infectious Disease (from University of Washington)	UW-Madison	198,880	0
N/A	93.WFUHS 33000	Accordion Eye Study (from Wake Forest University)	UW-Madison	181,093	0
N/A	93.HHS-N-260-2005-00007-C	Age-Related Eye Disease Study (from Emmes Corporation)	UW-Madison	38,642	0
N/A	93.SITE CODE 126	American College of Surgeons Oncology Group (from Duke University)	UW-Madison	94	0
N/A	93.14X064	An African Pain Policy Fellowship (from Leidos Biomedical Research)	UW-Madison	40,410	9,136
N/A	93.5-50032	Antibody Effector Function in Protection against HIV-1 (from Scripps Research Institute)	UW-Madison	109,386	0
N/A	93.0030451 (123192)	Approaches and Decisions for Acute Pediatric Traumatic Brain Injury (from University of Pittsburgh)	UW-Madison	2,941	0
N/A	93.NCT01248065; NCT0153713377; U10HL098115	AsthmaNet (from Pennsylvania State University)	UW-Madison	257,884	0
N/A	93.KIND	Beeson Career Development Award in Aging Research (from American Federation for Aging Research)	UW-Madison	4,491	0
N/A	93.8855-03-S01	Biomarker Validation Study (from Westat)	UW-Madison	67,580	0
N/A	93.0502 CALGB 100103	BMTCTN0502 CTA Rider (from National Marrow Donor Program)	UW-Madison	1,979	0
N/A	93.AGMT 10/10/13	Breast Cancer Margin Delineation (from Lumamed)	UW-Madison	23,381	0

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N/A	93.RES503609	Center for Social Science Research on AIDS (from Case Western Reserve University)	UW-Madison	3,928	0
N/A	93.CEGS YR4	Center of Excellence in Genomics Science (from Medical College of Wisconsin)	UW-Madison	3,389	0
N/A	93.2007-0567; HHSN266200700010	Centers for Research on Influenza Pathogenesis (from Mount Sinai School of Medicine)	UW-Madison	1,367,756	0
N/A	93.018; 020; 024	Characterization of Nks Cell Lines (from Stratatech)	UW-Madison	125,208	0
N/A	93.FP00013013_SU B109_01; 960741- RSUB	Children's Oncology Group Per Case & Specimen Reimbursement (from Children's Hospital of Philadelphia)	UW-Madison	43,393	0
N/A	93.BMT CTN 0702; BMT CTN 0801; 511- RDSafe	Clinical Trial Agreement and Study Protocol Riders (from National Marrow Donor Program)	UW-Madison	21,165	0
N/A	93.CE-1304-6656	Comparative Effectiveness of Imaging Modalities in Breast Cancer Survivors (from Group Health Cooperative)	UW-Madison	10,660	0
N/A	93.AGMT 03/21/12	Continuous Access Network (from Arapahoe House)	UW-Madison	6,505	0
N/A	93.AGMT 09/30/12	Contractility of Cells derived from Human Pluripotent Stem Cells (from Invivosciences)	UW-Madison	69,545	0
N/A	93.239785	Development and Validation of an Autism Case Confirmation (from Drexel University)	UW-Madison	23,265	0
N/A	93.10032907-01	Development of National Screening and Site-specific Landscape Regression Models to Identify Areas with High Likelihood of Private Well Contamination (from University of Utah)	UW-Madison	5,036	0
N/A	93.AGMT 08/12/04; AGMT 11/29/12; AGMT 04/22/14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	23,500	0
N/A	93.MCR-0079-P2C	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	12,922	0
N/A	93.12-B01	EDIC Progress Report (from George Washington University)	UW-Madison	51,622	0
N/A	93.AGMT 06/17/11	Evaluation Services for the Annual Biomedical Research Conference for Minority Students (from American Society for Microbiology)	UW-Madison	24,003	0
N/A	93.AGMT 05/10/12; AGMT 03/12/14	Family Foundations Comprehensive Home Visiting (from Great Lakes Inter-Tribal Council)	UW-Madison	83,150	0
N/A	93.Site 0011 RING STUDY	High Dose Transfusions for the Treatment of Infection in Neutropenia (from New England Research Institutes)	UW-Madison	8,655	0
N/A	93.AGMT 12/22/11	Home Visiting Project (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	(853)	0
N/A	93.AGMT 11/23/12	Interactive Magnetic Resonance-Image Guided Biopsy (from Marvel Medtech)	UW-Madison	32,072	0
N/A	93.5-20441	Investigations Targeting Symptomatic Relief to Botulinum Neurotoxin A Intoxication (from Scripps Research Institute)	UW-Madison	(39)	0
N/A	93.MSN155279	Justice and Mental Health Evaluation (from Outagamie County)	UW-Madison	16,274	0
N/A	93.H51107	Los Angeles Latino Eye Study (from University of Illinois-Chicago)	UW-Madison	175,634	0
N/A	93.AGMT 01/10/13	Mini-Chromosome and Novel Proteins (from Lucigen)	UW-Madison	18,093	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (from University of Washington)	UW-Madison	85,357	0
N/A	93.HHSN275201200 0011/HHSN2750000	NEXT Pilot Study of Carotid Intima-media Thickness Assessments of Cardiovascular Risk in Young Adults (from The CDM Group Inc.)	UW-Madison	28,978	0
N/A	93.0258- 0515/HHSN2722014 00008C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	207,695	0
N/A	93.1210-03029-002	Nursing Home Antibiotic Stewardship (from American Institutes for Research)	UW-Madison	9,010	0
N/A	93.ACRIN 6688	Phase II Trial of FLT in Invasive Breast Cancer (from American College of Radiology)	UW-Madison	3,932	0
N/A	93.12XS401	Preclinical Comparison of Three Indenoisoquinolines Candidates in Tumor-Bearing Dogs (from Science Applications International)	UW-Madison	39,065	0
N/A	93.60028806	PROgenitor Cell Release (from Northwestern University)	UW-Madison	30,123	0
NA	93.HHSS283201200 001C	Provider Business Operations Learning Networks (from State Association of Addiction Services)	UW-Madison	418,342	0
NA	93.RTOG 0801	Radiation Therapy Oncology Group (from Radiation Therapy Oncology Group)	UW-Madison	103,708	0
N/A	93.AGMT 02/24/12	Rapid Response Vaccines for Botulinum Neurotoxins (from Iterative Therapeutics)	UW-Madison	67,526	0
N/A	93.400388	Regional Actions of General Anesthetics in Inhibitory Hippocampal Networks (from McLean Hospital Corporation)	UW-Madison	4,193	0
N/A	93.AGMT 07/18/12	Sunitinib GA trial (from Emmes Corporation)	UW-Madison	49,333	0

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N/A	93.AGMT 09/28/10; 06/20/11	Stemina Research Agreement (from Stemina Biomarker Discovery)	UW-Madison	74	0
N/A	93.RX 4265-081- UOW-M	Stroke Disparities Program (from Georgetown University)	UW-Madison	2,277	0
N/A	93.AGMT 08/01/11	Structure-Stabilized GPCRS for Functional Analysis and Crystallography (from Lucigen)	UW-Madison	28,263	0
N/A	93.CITN11-02	Study of Recombinant Human IL15 (rhIL15) in Adults with Advanced Solid Tumors: Melanoma, Renal Cell, Non-Small Cell Lung and Head and Neck (from Fred Hutchinson Cancer Research Center)	UW-Madison	(3,763)	0
N/A	93.AGMT 11/27/12	Testing Antibodies against Heparin Binding Sites in Candida albicans (from Cincinnati Children's Hospital Medical Center)	UW-Madison	29,874	0
N/A	93.CH#110980/1109 79	TMH Network Master Site Agreement (from New England Research Institutes)	UW-Madison	(8,152)	0
N/A	93.2R44HL106994- 02A1	Transvaginal Probe for Fetal Mcg and Fetal Meg (from Tristan Technologies)	UW-Madison	(3,079)	0
N/A	93.01696 TOPCAT	Treatment of Preserved Cardiac Function Heart Failure with an Aldosterone Antagonist (from New England Research Institutes)	UW-Madison	37,242	0
N/A	93.31708	Using Health IT in Practice Redesign (from Abt Associates)	UW-Madison	110,025	0
N/A	93.9007722-WISC	Utility of the AHRQ Workflow Assessment Toolkit (from Oregon Health and Science University)	UW-Madison	114,616	0
N/A	93.208	VectorBase (from University of Notre Dame)	UW-Madison	(1,792)	0
N/A	93.AGMT 01/15/13	Wisconsin Clinical Resource Center (from Wisconsin Health Care Association & Leading Age Wisconsin)	UW-Madison	157,705	0
N/A	93.9007718-WISC	Workflow Assessment for Health IT Toolkit Evaluation (from Oregon Health and Science University)	UW-Madison	52,688	0
N/A	93.AGMT 09/06/13	Zonular Capture Accommodative-Disaccommodative Intraocular Lens System (from ZLens LLC)	UW-Madison	110,045	0
N/A	93.AGMT 11/13/12	CTSI Pilot (from Medical College of Wisconsin)	UW-Milwaukee	4,948	0
N/A	93.1R43HL115916- 01A1	FY14 PT NIH SBIR Subaward (from Bezenwa Biomedical Engineering, LLC)	UW-La Crosse	19,986	0
N/A	93.1R15AI1975-01	FY14-15 NIH Schwan SUB (from Concordia University)	UW-La Crosse	8,802	0
		Subtotal R&D Subgrants		24,486,774	196,743
		TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		294,886,497	34,694,693
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.005		Learn and Serve America-Higher Education (from UW-Madison)	UW-Superior	2,718	0
94.013		Volunteers in Service to America	UW-Parkside	36,206	0
		TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		38,924	0
U.S. DEPARTMENT OF HOMELAND SECURITY:					
R&D Subgrants:					
97.061		Centers for Homeland Security (from Texas A&M University Research Foundation)	UW-Madison	74,936	0
97.061		Centers for Homeland Security (from University of Minnesota)	UW-Madison	305,450	0
97.061		Centers for Homeland Security (from University of Southern California)	UW-Madison	105,719	0
N/A	97.JCVI-13-011	Universal Standard Operating Procedure for Generation, Barcoding, and Amplification of cDNA from Genomic RNA of BSL-3/4 Viruses (from J Craig Venter Institute)	UW-Madison	30,073	0
N/A	97.505003-78052	Automatic Target Recognition Development (from Northeastern University)	UW-Milwaukee	80,973	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY		597,151	0
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	1,006,845	910,165
98.007		Food for Peace Development Assistance Program (DAP)	UW-Madison	(603)	0
		Subtotal Direct R&D Grants		1,006,242	910,165

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
R&D Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from Purdue University)	UW-Madison	7,170	0
98.001		USAID Foreign Assistance for Programs Overseas (from Texas A&M University)	UW-Madison	2,627	0
N/A	98.016258-99	Borlaug LEAP Fellowship (from University of California-Davis)	UW-Madison	2,294	0
N/A	98.8000053409	Evaluation of Eggplant Rootstock to Bacterial Wilt (from Purdue University)	UW-Madison	4,252	0
N/A	98.09-002945-34	Semillas De Esperanza (from University of California-Davis)	UW-Madison	66,489	13,547
N/A	98.25779-03004 SO1	Study of Vegetation Change in the Inland Niger Delta, Mali (from Syracuse University)	UW-Madison	92,525	0
		Subtotal R&D Subgrants		<u>175,357</u>	<u>13,547</u>
		TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		<u>1,181,599</u>	<u>923,712</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				<u>\$ 589,395,982</u>	<u>\$ 78,229,055</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 1,874,771	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,773,405	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	754,258	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	469,778	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	388,236	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	418,046	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	462,949	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	324,310	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	244,246	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens	899,220	0
			Point		
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	503,465	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	185,350	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	566,584	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	474,954	0
		Total Federal Program 84.007		<u>9,339,572</u>	<u>0</u>
84.033		Federal Work-Study Program	UW-Madison	2,339,502	0
84.033		Federal Work-Study Program	UW-Milwaukee	1,035,104	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,074,478	0
84.033		Federal Work-Study Program	UW-Green Bay	288,642	0
84.033		Federal Work-Study Program	UW-La Crosse	442,680	0
84.033		Federal Work-Study Program	UW-Oshkosh	591,704	0
84.033		Federal Work-Study Program	UW-Parkside	96,165	0
84.033		Federal Work-Study Program	UW-Platteville	440,152	0
84.033		Federal Work-Study Program	UW-River Falls	491,804	0
84.033		Federal Work-Study Program	UW-Stevens	1,016,235	0
			Point		
84.033		Federal Work-Study Program	UW-Stout	715,152	0
84.033		Federal Work-Study Program	UW-Superior	268,955	0
84.033		Federal Work-Study Program	UW-Whitewater	464,330	0
84.033		Federal Work-Study Program	UW Colleges	382,517	0
		Total Federal Program 84.033		<u>9,647,420</u>	<u>0</u>
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	66,188,104	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	17,906,067	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	15,659,054	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	4,500,484	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	5,767,634	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	5,880,978	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	2,627,961	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	6,783,597	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	5,367,376	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens	17,004,419	0
			Point		
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	12,707,684	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,603,950	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	10,528,881	0
		Total Federal Program 84.038		<u>172,526,189</u>	<u>0</u>
84.063		Federal Pell Grant Program	UW-Madison	18,830,861	0
84.063		Federal Pell Grant Program	UW-Milwaukee	34,368,656	0
84.063		Federal Pell Grant Program	UW-Eau Claire	10,800,784	0
84.063		Federal Pell Grant Program	UW-Green Bay	8,494,804	0
84.063		Federal Pell Grant Program	UW-La Crosse	8,492,952	0
84.063		Federal Pell Grant Program	UW-Oshkosh	13,460,501	0
84.063		Federal Pell Grant Program	UW-Parkside	8,380,026	0
84.063		Federal Pell Grant Program	UW-Platteville	9,023,656	0
84.063		Federal Pell Grant Program	UW-River Falls	7,226,757	0
84.063		Federal Pell Grant Program	UW-Stevens	12,944,843	0
			Point		
84.063		Federal Pell Grant Program	UW-Stout	9,531,672	0
84.063		Federal Pell Grant Program	UW-Superior	4,338,760	0
84.063		Federal Pell Grant Program	UW-Whitewater	13,566,196	0
84.063		Federal Pell Grant Program	UW Colleges	18,084,215	0
		Total Federal Program 84.063		<u>177,544,683</u>	<u>0</u>
84.268		Federal Direct Student Loans	UW-Madison	164,657,749	0
84.268		Federal Direct Student Loans	UW-Milwaukee	144,770,032	0
84.268		Federal Direct Student Loans	UW-Eau Claire	41,394,369	0
84.268		Federal Direct Student Loans	UW-Green Bay	26,453,830	0
84.268		Federal Direct Student Loans	UW-La Crosse	46,726,110	0
84.268		Federal Direct Student Loans	UW-Oshkosh	54,740,873	0
84.268		Federal Direct Student Loans	UW-Parkside	20,655,493	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

CFDA 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-Platteville	35,380,718	0
84.268		Federal Direct Student Loans	UW-River Falls	27,072,201	0
84.268		Federal Direct Student Loans	UW-Stevens Point	47,090,890	0
84.268		Federal Direct Student Loans	UW-Stout	39,583,724	0
84.268		Federal Direct Student Loans	UW-Superior	13,921,012	0
84.268		Federal Direct Student Loans	UW-Whitewater	62,971,236	0
84.268		Federal Direct Student Loans	UW Colleges	27,330,220	0
Total Federal Program 84.268				<u>752,748,457</u>	<u>0</u>
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	39,056	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	91,483	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	14,522	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	29,599	0
Total Federal Program 84.379				<u>174,660</u>	<u>0</u>
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	505,214	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	242,890	0
N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	53,073	0
N/A	84.SFA	Administrative Cost Allowance	UW-Oshkosh	104,755	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	35,831	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	90,909	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	70,135	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	155,504	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	133,715	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	57,980	0
N/A	84.SFA	Administrative Cost Allowance	UW-Whitewater	136,687	0
N/A	84.SFA	Administrative Cost Allowance	UW Colleges	71,550	0
Total Administrative Cost Allowance				<u>1,658,243</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>1,123,639,224</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	398,163	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,769,675	0
Total Federal Program 93.264				<u>2,167,838</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	UW-Madison	5,459,650	0
93.364		Nursing Student Loans	UW-Madison	1,640,369	0
93.364		Nursing Student Loans	UW-Milwaukee	1,668,235	0
93.364		Nursing Student Loans	UW-Oshkosh	2,793,807	0
Total Federal Program 93.364				<u>6,102,411</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>13,729,899</u>	<u>0</u>
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				<u>\$ 1,137,369,123</u>	<u>\$ 0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 12,116,255,823</u>	<u>\$ 1,865,221,579</u>

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2014. 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 Programs (R&D) Cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

Direct federal awards and subgrants are presented for each federal agency by the Catalog of Federal Domestic Assistance (CFDA) number when available in the grant agreements or determinable based on a grant's source and purpose. For grants that did not clearly state a CFDA number, the schedule includes the grant, or a total for several grants, with a CFDA number of N/A for not available. An "other identifying number," when available, is required to be shown if the CFDA number is not available.

Because the schedule presents only a selected portion of the activities of the State, it is not intended to and does not present the financial position or results of operations of the State.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including 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 until July 31 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the federal government or other subgrantor organizations.

OMB Circular A-133 requires the Schedule of Expenditures of Federal Awards, to the extent practical, to include the amount provided to subrecipients under each federal program. To the extent practical, the amount provided to subrecipients under each federal program was determined by the state agencies, including UW System.

To eliminate double-counting of "subgrants" between state agencies, the schedule includes expenditures reported by the state agency that received the funds directly from the federal government and does not include expenditures recorded by the "subrecipient agency." However, for subgrants between UW institutions, the schedule includes expenditures reported by the UW institutions that received the subgranted funds and does not include expenditures reported by the subgranting UW institutions.

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 2013-14 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 Health Services (DHS)**

- 8. Department of Justice (DOJ)
- 9. Department of Military Affairs (DMA)
- 10. Department of Natural Resources (DNR)**
- 11. Department of Public Instruction (DPI)
- 12. Department of Safety and Professional Services (DSPS)
- 13. Department of Tourism (Tourism)
- 14. Department of Transportation (DOT)**
- 15. Department of Veterans Affairs (DVA)
- 16. Department of Workforce Development (DWD)**
- 17. Educational Communications Board (ECB)
- 18. Government Accountability Board (GAB)
- 19. Office of the Commissioner of Insurance (OCI)
- 20. Public Service Commission (PSC)
- 21. University of Wisconsin (UW) System**
- 22. Wisconsin Historical Society (WHS)
- 23. Wisconsin Technical College System (WTCS)**

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System, and we audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant.

Federal awards administered by the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System were not included in the scope of this audit. These entities indicated that single audits are performed by other auditors if required.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table on the following page, in FY 2013-14, the State of Wisconsin administered federal financial assistance of \$12,116,255,823, consisting of \$10,668,534,783 in cash assistance, \$1,229,639,882 in noncash assistance, and \$218,081,158 in outstanding loan balances. As defined by OMB Circular A-133, all federal programs with expenditures exceeding the threshold of \$30.0 million are labeled type A programs. Type A programs that are not considered to be low-risk in accordance with OMB Circular A-133 are audited as major programs. Federal programs below \$30.0 million are labeled as type B programs. For each low-risk type A program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to either one-half of the total number of type B programs assessed as being high-risk or the number of type A programs assessed as being low-risk.

Federal Financial Assistance
FY 2013-14

CFDA Number	Federal Program	Amount
Cash Assistance		\$10,668,534,783
Noncash Assistance:		
10.551	Supplemental Nutrition Assistance Program (SNAP) (Notes 3 and 19)	1,141,995,046
10.555/ 10.559/ 10.569/ 10.582	Food Commodities (Note 4)	33,757,882
39.003	Donation of Federal Surplus Personal Property (Note 10)	3,334,982
93.268	Immunization Cooperative Agreements	50,551,972
Total Noncash Assistance		1,229,639,882
Loan Balances as of June 30, 2014:		
20.205	Highway Planning and Construction Revolving Loan Balance (Note 9)	1,318,454
81.041	ARRA-State Energy Program Revolving Loan Balance (Note 12)	30,506,616
84.038	Federal Perkins Loan Program—Federal Capital Contributions (Note 15)	172,526,189
93.264	Nurse Faculty Loan Program (Note 15)	2,167,838
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 15)	5,459,650
93.364	Nursing Student Loans (Note 15)	6,102,411
Total Loan Balances		218,081,158
Total Federal Financial Assistance		\$12,116,255,823

The State of Wisconsin administered 19 major federal programs that were tested for compliance with federal requirements for FY 2013-14. The total federal assistance under these major federal programs, including noncash assistance and loan balances, constituted 65.2 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2013-14, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2013-14

Applicable CFDA Numbers	Federal Program	Federal Expenditures	Primary State Recipient
14.228	Community Development Block Grants—State-Administered CDBG Cluster	\$25,484,293	DOA
14.239	HOME Investment Partnerships Program	6,910,603	DOA
17.258/17.259/ 17.278	Workforce Investment Act (WIA) Cluster	36,719,239	DWD
20.106	Airport Improvement Program	56,308,196	DOT
20.205/20.219	Highway Planning and Construction Cluster	662,891,924	DOT
20.513/20.516/ 20.521	Transit Services Programs Cluster	5,844,352	DOT
20.600/20.601/ 20.602/20.610/ 20.611/20.612/ 20.613	Highway Safety Cluster	8,594,457	DOT
66.458	Clean Water State Revolving Fund Cluster	34,965,313	DNR
84.002	Adult Education-Basic Grants to States	6,797,000	WTCS
93.069	Public Health Emergency Preparedness	11,383,902	DHS
93.558	Temporary Assistance for Needy Families (TANF) Cluster	236,150,547	DCF
93.575/93.596	Child Care and Development Fund (CCDF) Cluster	151,742,374	DCF
93.658	Foster Care—Title IV-E	61,207,402	DCF
93.659	Adoption Assistance	48,796,076	DCF
93.767	Children’s Health Insurance Program (CHIP)	158,319,807	DHS
93.775/93.777/ 93.778	Medicaid Cluster	4,650,536,209	DHS
93.791	Money Follows the Person Rebalancing Demonstration	7,723,519	DHS
Various	Research and Development Programs Cluster	589,395,982	UW System
Various	Student Financial Assistance Cluster	1,137,369,123	UW System
		\$7,897,140,318	

3. FEDERAL SANCTIONS AND DISALLOWANCES

There are actual or potential federal sanctions and disallowances for the Supplemental Nutrition Assistance Program (SNAP) Cluster (CFDA #10.551/10.561), the Medical Assistance (MA) Program (CFDA #93.778), the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228) program, the Temporary Assistance for Needy Families (TANF) (CFDA #93.558) program, and the R&D Cluster.

A. Supplemental Nutrition Assistance Program—Contract Extension

During FY 2008-09, the U.S. Department of Agriculture (USDA) determined that the costs of services provided by Deloitte Consulting under a contract extension were ineligible for SNAP federal financial participation under 7 C.F.R. ss. 277.14 and 277.18. The contract extension was considered a sole-source procurement for which specific USDA approval was required. As a result, DHS has been required to pay sanctions totaling \$2,750,362 over a six-year period, beginning in FY 2010-11. During FY 2013-14, DHS made payments totaling \$1,182,524. As of June 30, 2014, the sanctions have been fully paid.

B. Potential Sanction for the Health Check/Other Services—MA Program

In September 2013, DHS received the final report from the U.S. Department of Health and Human Services' Office of Inspector General recommending a disallowance related to Health Check/Other Services, a program for which DHS claims Medicaid reimbursement for treatment costs for prior-authorized eligible children in Wisconsin residential care centers. The report indicated that DHS used a cost allocation methodology that did not comply with federal requirements. The Office of Inspector General recommended that DHS return \$22,838,628 to the federal government for the time period from October 1, 2004, through September 30, 2006. DHS did not agree with the recommendation and sent a response to the Centers for Medicare and Medicaid Services (CMS) dated October 9, 2013. DHS continues to have discussions with CMS on this issue. DHS provided additional information to CMS on September 16, 2014.

C. Disallowances for Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

The U.S. Department of Housing and Urban Development (HUD) provides funding to the State through the CDBG Cluster. The former Department of Commerce was the state agency responsible for subgranting HUD funds to units of local government through the end of FY 2010-11. In FY 2011-12, DOA assumed responsibility for administering CDBG funds; HUD's Milwaukee field office remotely monitored two CDBG economic development projects issued under the former Department of Commerce; and HUD issued a finding of noncompliance for one of the two subgrants. During FY 2012-13, HUD issued a finding of noncompliance for the second project and identified a third project that did not meet program requirements. In addition, as part of its ongoing review of former Department of Commerce projects, DOA identified and reported to HUD in FY 2013-14 a fourth project that did not meet a national objective. DOA has acknowledged the project violations committed under the former Department of Commerce and according to federal regulations, the total amount disallowed for failure to meet national objectives is \$16.2 million. HUD has agreed to allow \$7.6 million of the disallowance to be satisfied by a

voluntary reduction of a further CDBG allocation, while the remaining \$8.6 million must be satisfied with a cash payment from the State. In recognition of the fact that DOA did not have sufficient expenditure authority from which to immediately make the cash payment, HUD accepted the Department's proposal to request an appropriation of general purpose revenue in its 2015-17 biennial budget and to make a payment in the amount of \$8.6 million to the U.S. Department of the Treasury on or before September 30, 2015.

D. Penalty for Temporary Assistance for Needy Families

In early February 2014, the U.S. Department of Health and Human Services, Administration for Children and Families informed DCF of a \$4,730,282 penalty assessed in a letter dated July 27, 2005, for failure to meet the requirements of the Income Eligibility and Verification System (IEVS) for the period from July 1, 2003, through June 30, 2004. The State disputed the penalty included in the July 27, 2005 letter, and subsequently submitted a corrective compliance plan. The plan was accepted and required corrective actions be taken by September 30, 2007. The State did not take the required corrective actions. As a result, DCF's federal fiscal year (FFY) 2014-15 TANF award will be reduced by the amount of the penalty. Additionally, the State must expend an additional \$4,730,282 in state funds in FFY 2015-16 that cannot be counted towards the State's maintenance-of-effort requirement.

In early February 2014, the U.S. Department of Health and Human Services' Administration for Children and Families also informed DCF of a penalty for failure to meet the requirements of IEVS for the period from July 1, 2007, through June 30, 2008. The Administration for Children and Families calculated the penalty to be \$4,763,580. DCF disputed the penalty and subsequently submitted a corrective compliance plan. The plan was accepted and requires corrective actions be taken by April 30, 2016, to achieve compliance.

E. Potential Disallowance for Unallowable Costs in the R&D Cluster

During FY 2011-12, the Defense Contract Audit Agency of the U.S. Department of Defense performed an audit of UW-Madison's IceCube research and development grant awarded by the National Science Foundation (NSF). The Defense Contract Audit Agency indicates that UW-Madison used a cost allocation methodology that did not comply with federal requirements and charged relocation costs directly to the award instead of as indirect costs. The Audit Agency recommends UW-Madison return \$1,788,036 to the federal government. UW-Madison does not agree with the recommendation, is aware of pending changes to federal guidance in these requirements, and continues to work with NSF to resolve the matter.

4. FOOD COMMODITIES

Food commodities distributed during the fiscal year are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. The value of food commodities distributed during the fiscal year and the amount of food commodities on hand at June 30, 2014, are shown in the following table for each program distributing food commodities.

Food Commodity Assistance

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2014
10.555	National School Lunch Program	\$23,454,520	\$5,574
10.559	Summer Food Service Program for Children	142,838	0
10.569	Emergency Food Assistance Program	8,390,524	0
10.582	Fresh Fruit and Vegetable Program	1,770,000	0
Total		\$33,757,882	\$5,574

5. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES

During FY 2013-14, DHS received \$25,042,336 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 C.F.R. 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 34,007 more people than could have been served during FY 2013-14 in the absence of the rebate contracts.

6. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (CDBG)

The CDBG program provides funds to local units of government to complete infrastructure and facility projects, grants or loans funds to businesses to assist with job creation and retention, or grants or loans funds 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 \$1,134,359 that was supported by funds returned to the State.

7. UNEMPLOYMENT INSURANCE

FY 2013-14 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$769,224,772 in benefits funded by the Wisconsin Unemployment Reserve Fund or by cash advances from the U.S. Department of the Treasury; \$161,714,238 in federally funded benefits; and \$78,138,679 in federally funded administrative costs.

8. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$67,194,740 in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

9. LOAN FUNDS FROM THE FEDERAL HIGHWAY ADMINISTRATION

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2014, total \$1,318,454 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA has contracted with the Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. Reported federal expenditures of \$3,334,982 in the Schedule of Expenditures of Federal Awards for this program represent the fair market value of property distributed by the Foundation during FY 2013-14. During FY 2013-14, property with a fair market value of \$1,045,027 was received by the Foundation and, as of June 30, 2014, property with a fair market value of \$1,193,868 was on hand. The fair market value of the property is calculated at 23.68 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

11. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS

The Environmental Improvement Fund is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the Environmental Improvement Fund is the Clean Water Fund Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) program, and the Safe Drinking Water Loan Program, funded primarily by the federal government under the Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in the following documents and formats:

- the Environmental Improvement Fund's audited financial statements, prepared by DOA in accordance with accounting principles generally accepted in the United States, including supplementary information specific to the Clean Water Fund Program;
- the Clean Water Fund Program and Safe Drinking Water Loan Program Intended Use Plans, prepared by DNR;
- the Clean Water Fund Program and Safe Drinking Water Loan Program Annual Reports, prepared by DNR;
- Annual National Information Management System online submittals by DNR for the Clean Water Fund Program and Safe Drinking Water Loan Program;
- monthly Federal Funding Accountability and Transparency Act (FFATA) reporting by DNR; and
- quarterly data entry into the Clean Water Benefits Reporting Database and the Drinking Water Project Benefits Reporting Database by DNR.

Copies of these documents are available from:

Wisconsin Department of Natural Resources
Bureau of Community Financial Assistance
P.O. Box 7921
Madison, Wisconsin 53707

12. STATE ENERGY PROGRAM REVOLVING LOAN FUND

The portion of the State Energy Program (CFDA #81.041) funded by the American and Recovery and Reinvestment Act (ARRA) established a revolving loan fund to provide loans to business organizations. Because the federal government is at risk for these loans until the loans are repaid, OMB Circular A-133 requires the value of federal awards expended to include these outstanding loan balances. The following table shows the loan activity and balances related to FY 2013-14.

State Energy Program Revolving Loan Fund

CFDA Number	Federal Program	Loan Balance June 30, 2013	Loans Disbursed	Loan Repayments	Loan Balance June 30, 2014
81.041	State Energy Program Revolving Loan Fund	\$33,598,656	\$ 0	\$3,092,040	\$30,506,616

13. SOCIAL SERVICES BLOCK GRANT

Social Services Block Grant (CFDA #93.667) expenditures claimed for federal reimbursement are not based directly on DHS’s accounting records for the grant. Instead the grant expenditure claims are based on the social services expenditures reported by the county social service agencies throughout the state and summarized by DHS’s Community Aids Reporting System.

Expenditures reported in the Schedule of Expenditures of Federal Awards for the Social Services Block Grant include \$14,895,877 transferred from the federal award for TANF.

14. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts. These amounts may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

15. STUDENT LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN SYSTEM

Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2014, as well as immaterial amounts of administrative costs incurred during the fiscal year.

Nurse Faculty Loan Program (CFDA #93.264)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2014.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA #93.342)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2014, as well as immaterial amounts of administrative costs incurred during the fiscal year.

Nursing Student Loans (CFDA #93.364)—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2014, as well as immaterial amounts of administrative costs incurred during the fiscal year.

16. OTHER STUDENT LOAN PROGRAMS

UW System participates in Federal Direct Student Loans (CFDA #84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Federal Direct Student Loans are reported in the Student Financial Assistance Cluster. 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 2013-14 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.

17. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038), and the Federal Pell Grant

Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each 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.

18. PROGRAM INCOME

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies, 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.

19. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) FUNDING UNDER THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

The reported expenditures for benefits under SNAP (CFDA #10.551) are supported by both regularly appropriated funds and incremental funding made available under Section 101 of ARRA. The portion of total expenditures for SNAP benefits that is supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households’ incomes, deductions, and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program-reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, DHS cannot validly disaggregate the regular and ARRA components of the reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for 0.64 percent of USDA’s total expenditures for SNAP benefits for FFY 2013-14.

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Appendices ■

Appendix 1

State Agency Contact Information

Listed below are the Wisconsin state agencies other than the University of Wisconsin System that are included in the scope of the FY 2013-14 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and email addresses. The agencies listed below may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. Contact information for University of Wisconsin System institutions is presented as Appendix 2.

Administration, Department of

Mr. Scott Neitzel, Secretary
Audit Contact: Ms. Colleen Holtan, Director
Bureau of Financial Management
Division of Administrative Services
101 East Wilson Street, 9th Floor
P.O. Box 7869
Madison, Wisconsin 53707-7869
(608) 266-1359
fax: (608) 264-9500
email: *colleen.holtan@wisconsin.gov*

Agriculture, Trade and Consumer Protection, Department of

Mr. Ben Brancel, Secretary
Audit Contact: Mr. Jason Gherke, Director
Bureau of Finance
2811 Agriculture Drive
P.O. Box 8911
Madison, Wisconsin 53708-8911
(608) 224-4748
fax: (608) 224-4737
email: *jason.gherke@wisconsin.gov*

Child Abuse and Neglect Prevention Board

Ms. Michelle Jensen Goodwin, Executive Director
Audit Contact: Ms. Mary Jo Page, Accountant Senior
Bureau of Finance, Department of Children and Families
201 East Washington Avenue, Room A200
P.O. Box 8916
Madison, Wisconsin 53708-8916
(608) 261-0216
fax: (608) 267-3240
email: *maryjo.page@wisconsin.gov*

Children and Families, Department of
Ms. Eloise Anderson, Secretary
Audit Contact: Ms. Hope Koprowski, Director
Bureau of Finance
201 East Washington Avenue, Room A200
P.O. Box 8916
Madison, Wisconsin 53708-8916
(608) 266-5712
fax: (608) 267-3240
email: hope.koprowski@wisconsin.gov

Commissioner of Insurance, Office of the
Mr. Theodore Nickel, Commissioner of Insurance
Audit Contact: Mr. Rick Anderson, Accountant Senior
Management Analysis and Planning
125 South Webster Street
P.O. Box 7873
Madison, Wisconsin 53707-7873
(608) 264-6226
fax: (608) 266-9935
email: rick.anderson@wisconsin.gov

Corrections, Department of
Mr. Edward F. Wall, Secretary
Audit Contact: Mr. Jerry F. Salvo, Director
Bureau of Finance and Administrative Services
3099 East Washington Avenue
P.O. Box 7925
Madison, Wisconsin 53707-7925
(608) 240-5412
fax: (608) 240-3342
email: jerry.salvo@wisconsin.gov

Educational Communications Board
Mr. Gene Purcell, Executive Director
Audit Contact: Ms. Aimee Wierzba, Director of Financial Services
Finance and Administrative Services Division
3319 West Beltline Highway
P.O. Box 4296
Madison, Wisconsin 53713-4296
(608) 264-9668
fax: (608) 264-9622
email: aimee.wierzba@ecb.org

Government Accountability Board

Mr. Kevin J. Kennedy, Director and General Counsel
Audit Contact: Mr. Michael Lauth, Accountant
212 East Washington Avenue, 3rd Floor
P.O. Box 7984
Madison, Wisconsin 53707-7984
(608) 261-2010
fax: (608) 267-0500
email: mike.lauth@wisconsin.gov

Health Services, Department of

Ms. Kitty Rhoades, Secretary
Audit Contact: Mr. Dale Crapp, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 266-9365
fax: (608) 264-9874
email: dale.crapp@dhs.wisconsin.gov

Justice, Department of

Mr. Brad Schimel, Attorney General
Audit Contact: Ms. Darcey Varese, Financial Officer
Bureau of Budget and Finance
17 West Main Street
P.O. Box 7857
Madison, Wisconsin 53707-7857
(608) 266-9653
fax: (608) 266-1656
email: varesedl@doj.state.wi.us

Military Affairs, Department of

Major General Donald Dunbar, Adjutant General
Audit Contact: Ms. Michelle Gauger, Budget and Policy Manager
The Adjutant General's Office
2400 Wright Street
P.O. Box 14587
Madison, Wisconsin 53708-0587
(608) 242-3155
fax: (608) 242-3154
email: michelle.gauger@wisconsin.gov

Natural Resources, Department of
Ms. Cathy Stepp, Secretary
Audit Contact: Ms. Kathy Farmer, Acting Director
Bureau of Finance
101 South Webster Street
P.O. Box 7921
Madison, Wisconsin 53707-7921
(608) 266-7671
fax: (608) 264-6277
email: *kathy.farmer@wisconsin.gov*

People with Developmental Disabilities, Board for
Ms. Beth Swedeen, Executive Director
101 East Wilson Street, 2nd Floor
Madison, Wisconsin 53703
(608) 266-1166
fax: (608) 267-3906
email: *beth.swedeen@wisconsin.gov*

Public Instruction, Department of
Mr. Tony Evers, PhD, State Superintendent
Audit Contact: Ms. Suzanne Linton, Director
Management Services
125 South Webster Street
P.O. Box 7841
Madison, Wisconsin 53707-7841
(608) 266-3320
fax: (608) 266-3644
email: *suzanne.linton@dpi.wi.gov*

Public Service Commission
Ms. Ellen Nowak, Chairperson
Audit Contact: Ms. Lisa Farrell, Finance Director
Division of Business and Communications Services
610 North Whitney Way, 2nd Floor
P.O. Box 7854
Madison, Wisconsin 53707-7854
(608) 267-9806
fax: (608) 266-3957
email: *lisa.farrell@wisconsin.gov*

Safety and Professional Services, Department of
Mr. Dave Ross, Secretary
Audit Contact: Ms. Tanya Herranz, Grants Specialist Senior
Management Services
1400 East Washington Avenue, Room 112
P.O. Box 8368
Madison, Wisconsin 53708-8368
(608) 266-6769
fax: (608) 261-0346
email: *Tanya.herranz@wisconsin.gov*

Tourism, Department of
Ms. Stephanie Klett, Secretary
Audit Contact: Mr. Glenn Aumann, Accountant
Secretary's Office
P.O. Box 8690
Madison, Wisconsin 53708-8690
(608) 266-7933
fax: (608) 266-3403
email: *gaumann@travelwisconsin.com*

Transportation, Department of
Mr. Mark Gottlieb, Secretary
Audit Contact: Mr. Edward Tuecke, Chief Accountant
Office of Policy, Finance and Improvement
4802 Sheboygan Avenue
P.O. Box 7910
Madison, Wisconsin 53707-7910
(608) 266-2437
fax: (608) 261-8626
email: *edward.tuecke@dot.wi.gov*

Veterans Affairs, Department of
Mr. John A. Scocos, Secretary
Audit Contact: Mr. James Parker, Chief Financial Officer
Office of Budget, Finance, and Facilities
201 West Washington Avenue
P.O. Box 7843
Madison, Wisconsin 53707-7843
(608) 266-1843
fax: (608) 261-0178
email: *james.parker@dva.wisconsin.gov*

Wisconsin Historical Society

Mr. Ellsworth H. Brown, Director

Audit Contacts: Mr. James Amberson, Financial Program Supervisor

Mr. Paul Hamilton, Senior Staff Accountant

Division of Administrative Services

816 State Street, Room 324

Madison, Wisconsin 53706

(608) 264-6452

(608) 264-6426

fax: (608) 264-6433

email: james.amberson@wisconsinhistory.org

paul.hamilton@wisconsinhistory.org

Wisconsin Technical College System

Ms. Morna K. Foy, President

Audit Contact: Ms. Kelly Gallagher, Associate Vice President

Office of Finance and Management Services

4622 University Avenue

P.O. Box 7874

Madison, Wisconsin 53707-7874

(608) 266-2947

fax: (608) 266-1690

email: kelly.gallagher@wtcsystem.edu

Workforce Development, Department of

Mr. Reginald Newson, Secretary

Audit Contact: Ms. Tamara Moe, Controller

Bureau of Finance

201 East Washington Avenue, Room G400

P.O. Box 7946

Madison, Wisconsin 53707-7946

(608) 261-4582

fax: (608) 267-7952

email: tami.moe@dwd.wisconsin.gov

Appendix 2

University of Wisconsin System Contact Information

Listed below are the University of Wisconsin System institutions included in the scope of the FY 2013-14 single audit, along with contact names, addresses, telephone numbers, fax numbers, and email addresses. These institutions may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

UW Colleges:

Dr. Cathy A. Sandeen, Chancellor
Audit Contact: Mr. Greg Johnson, Internal Auditor
University of Wisconsin Colleges
432 North Lake Street, Room 437
Madison, Wisconsin 53706-1498
(608) 265-5765
fax: (608) 890-1195
email: *gregory.johnson@uwc.edu*

UW-Eau Claire:

Dr. James C. Schmidt, Chancellor
Audit Contact: Ms. Valerie Wing, Internal Auditor
University of Wisconsin-Eau Claire
Old Library 2146
Eau Claire, Wisconsin 54702-4004
(715) 836-5407
email: *wingvc@uwec.edu*

UW-Extension:

Dr. Cathy A. Sandeen, Chancellor
Audit Contact: Ms. Margaret Erickson, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706-1498
(608) 263-6470
fax: (608) 262-0163
email: *margaret.erickson@uwex.edu*

UW-Green Bay:

Dr. Gary L. Miller, Chancellor
Audit Contact: Ms. SuAnn Detampel, Controller
University of Wisconsin-Green Bay
ES109
2420 Nicolet Drive
Green Bay, Wisconsin 54311-7001
(920) 465-2302
fax: (920) 465-5110
email: *detampes@uwgb.edu*

UW-La Crosse:

Dr. Joe Gow, Chancellor
Audit Contact: Ms. Carol Christnovich, Internal Auditor
University of Wisconsin-La Crosse
202 Graff Main Hall
La Crosse, Wisconsin 54601
(608) 785-6493
fax: (608) 785-8035
email: *cchristnovich@uwlax.edu*

UW-Madison:

Dr. Rebecca M. Blank, Chancellor
Audit Contact for student financial assistance: Ms. Susan Fischer, Director
Office of Student Financial Aid
University of Wisconsin-Madison
333 East Campus Mall, #9701
Madison, Wisconsin 53715-1382
(608) 263-3202
fax: (608) 262-9068
email: *susan.fischer@wisc.edu*

Audit Contact for other federal compliance: Mr. Robert Andresen, Associate Director
Office for Research and Sponsored Programs
University of Wisconsin-Madison
21 North Park Street, Room 6310
Madison, Wisconsin 53715
(608) 262-2896
fax: (608) 262-5111
email: *randresen@rsp.wisc.edu*

UW-Milwaukee:

Dr. Mark Mone, Chancellor
Audit Contact: Mr. Paul Rediske, Director of Internal Audit
University of Wisconsin-Milwaukee
P.O. Box 413
Milwaukee, Wisconsin 53201
(414) 229-5586
fax: (414) 229-6539
email: *pwr@uwm.edu*

UW-Oshkosh:

Dr. Andrew J. Leavitt, Chancellor
Audit Contact: Ms. Brenda Hallman, Internal Auditor
University of Wisconsin-Oshkosh
800 Algoma Boulevard
Oshkosh, Wisconsin 54901-8609
(920) 424-0410
fax: (920) 424-2240
email: *hallmanb@uwosh.edu*

UW-Parkside:

Dr. Deborah Ford, Chancellor
Audit Contact: Mr. Scott Menke, Controller
University of Wisconsin-Parkside
900 Wood Road, P.O. Box 2000
Kenosha, Wisconsin 53141-2000
(262) 595-3223
fax: (262) 595-2630
email: *scott.menke@uwp.edu*

UW-Platteville:

Dennis J. Shields, Chancellor
Audit Contact: Mr. Patrick Fitzsimons, Internal Auditor
University of Wisconsin-Platteville
2403 Ullsvik Hall
1 University Plaza
Platteville, Wisconsin 53818
(608) 342-1286
fax: (608) 342-1232
email: *fitsimp@uwplatt.edu*

UW-River Falls:

Dr. Dean Van Galen, Chancellor
Audit Contact: Mr. Richard Stinson, Internal Auditor
University of Wisconsin-River Falls
20 North Hall
410 South Third Street
River Falls, Wisconsin 54022-5001
(715) 425-3094
fax: (715) 425-3939
email: *richard.stinson@uwrfl.edu*

UW-Stevens Point:

Dr. Bernie L. Patterson, Chancellor
Audit Contact: Ms. Christine Cherney, Internal Auditor-Senior
University of Wisconsin-Stevens Point
2100 Main Street
Stevens Point, Wisconsin 54481
(715) 346-4693
fax: (715) 346-4011
email: *ccherney@uwsp.edu*

UW-Stout:

Dr. Robert M. Meyer, Chancellor
Audit Contact: Mr. Dave Cutsforth, Internal Auditor
University of Wisconsin-Stout
15D Administration
712 South Broadway Avenue
Menomonie, Wisconsin 54751
(715) 232-2641
fax: (715) 232-1527
email: *cutsforthd@uwstout.edu*

UW-Superior:

Dr. Renee Wachter, Chancellor
Audit Contact: Mr. Robert Waksdahl, Controller
University of Wisconsin-Superior
P.O. Box 2000
Superior, Wisconsin 54880
(715) 394-8017
fax: (715) 394-8588
email: *rwalsdah@uwsuper.edu*

UW System Administration:

Dr. Raymond W. Cross, President
Audit Contact: Mr. David Miller, Senior Vice President
for Administration and Fiscal Affairs
University of Wisconsin System Administration
1756 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-4048
fax: (608) 262-3985
email: *dmiller@uwsa.edu*

UW-Whitewater:

Dr. Richard Telfer, Chancellor
Audit Contact: Mr. D. Jeff Arnold, Chief Business Officer
University of Wisconsin-Whitewater
800 West Main Street, Hyer 334
Whitewater, Wisconsin 53190-1790
(262) 472-1922
fax: (262) 472-5668
email: *arnoldd@uww.edu*

Wisconsin Humanities Council:

Ms. Dena Wortzel, Executive Director
Audit Contact: Mr. Michael Kean, Associate Director
Wisconsin Humanities Council
222 South Bedford Street, Suite F
Madison, Wisconsin 53703
(608) 262-0706
fax: (608) 263-7970
email: *mkean@wisc.edu*

Ms. Margaret Erickson, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706
(608) 263-6470
fax: (608) 262-0163
email: *margaret.erickson@uwex.edu*