

**Report 14-6  
March 2014**

# **State of Wisconsin FY 2012-13 Single Audit**

STATE OF WISCONSIN



Legislative Audit Bureau ■



# **State of Wisconsin FY 2012-13 Single Audit**

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Joe Chrisman  
State Auditor

March 28, 2014

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) 2012-13, state agencies administered \$12.5 billion in federal financial assistance. We tested internal controls and a selection of expenditures for compliance with laws and regulations for 28 federal programs that were selected for review using risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our unmodified audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards. We also followed up on prior audit findings. State agencies generally complied with federal requirements and took steps to address prior audit concerns from our FY 2011-12 audit (report 13-5). 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





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## Introduction ■

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Wisconsin state agencies administered \$12.5 billion in federal financial assistance during fiscal year (FY) 2012-13, including \$11.0 billion in cash assistance, \$1.3 billion in noncash assistance, and \$217.2 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 2012-13 at the request of several 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 28 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.

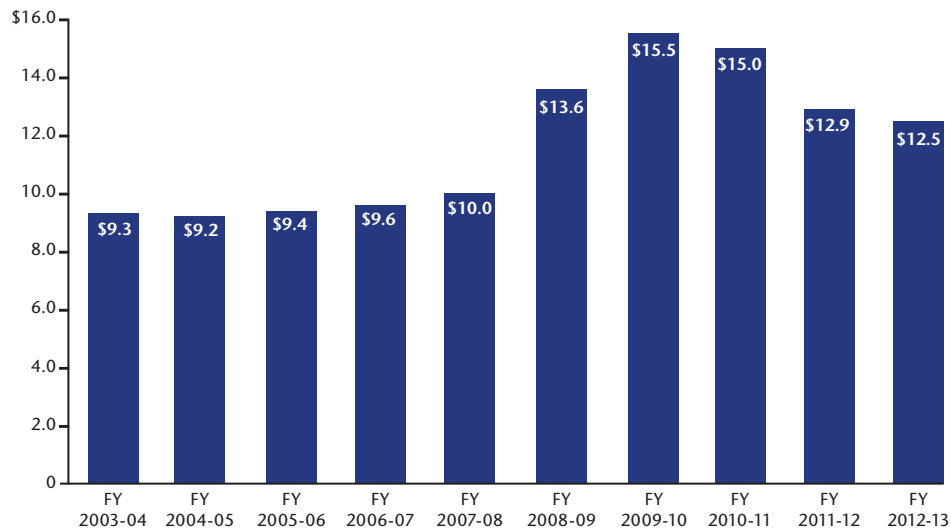
Our opinion on the State's FY 2012-13 financial statements was included in the Comprehensive Annual Financial Report (CAFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2013 and is available on DOA's website. The other required auditor's reports, along with the agencies'

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 Figure 1, federal financial assistance declined from \$12.9 billion in FY 2011-12 to \$12.5 billion in FY 2012-13, or by 3.3 percent. Changes in federal financial assistance in recent years are largely attributable to funding received under the American Recovery and Reinvestment Act (ARRA) of 2009, which was intended to stimulate the economy and create or retain jobs, as well as support families and workers. ARRA-funded expenditures initially occurred in FY 2008-09 and consisted largely of enhanced and extended unemployment benefits, payments to public schools to avoid layoffs, and an increase in the federal share of Medical Assistance (MA). ARRA-funded expenditures reached \$3.5 billion in FY 2009-10 and decreased to \$155.1 million in FY 2012-13.

Figure 1

**Total Federal Financial Assistance**  
FY 2003-04 through FY 2012-13  
(in billions)



As shown in Table 1, ten programs accounted for 83.4 percent of the \$12.5 billion in federal financial assistance state agencies administered during FY 2012-13.

Table 1  
**State of Wisconsin Expenditures of Federal Funds<sup>1</sup>**  
 FY 2012-13

Federal Program	Primary Recipient	Expenditures	Percentage
Medicaid Cluster	DHS	\$ 4,409,616,822	35.3%
Unemployment Insurance <sup>2</sup>	DWD	1,445,615,636	11.6
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	1,252,922,239	10.0
Student Financial Assistance Cluster	UW System	1,158,284,501	9.3
Highway Planning and Construction Cluster	DOT	717,633,657	5.8
Research and Development Programs Cluster	UW System	605,019,785	4.8
Temporary Assistance for Needy Families (TANF) Cluster	DCF	222,629,546	1.8
Child Nutrition Cluster	DPI	214,580,352	1.7
Special Education Cluster	DPI	205,310,853	1.6
Title I, Part A Cluster	DPI	192,196,620	1.5
Subtotal		10,423,810,011	83.4
Other Federal Programs		2,074,761,623	16.6
<b>Total</b>		<b>\$12,498,571,634</b>	<b>100.0%</b>

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

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

The Department of Health Services (DHS) is responsible for administering two of the ten largest federal programs, including the Medicaid Cluster, which is the largest federal program administered by the State. In addition, DHS disbursed \$1.3 billion in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program.

The Department of Workforce Development (DWD) is responsible for administering the Unemployment Insurance (UI) program, which was the second-largest federal program administered by the State during FY 2012-13. The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.2 billion under the Student Financial Assistance Cluster, which was the fourth-largest federal program administered by the State during FY 2012-13. UW System also disbursed \$605.0 million under a variety of research and development grants.

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 Special Education Cluster; and the Title I, Part A 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 our FY 2011-12 audit (report 13-5).

For FY 2012-13, our compliance review focused on the 20 type A programs and 8 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by nine state agencies, including UW System, and accounted for 67.1 percent of the \$12.5 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.

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## **Auditor's Report ■**

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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 have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2013, and have issued our report thereon dated December 11, 2013.

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 2012-13.

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. Although 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. Therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed in the following paragraphs and described in Section II of the Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses 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 Finding WI-13-26, and Findings WI-13-27 and WI-13-28, when combined, to be material weaknesses. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as Findings WI-13-29, WI-13-30, and WI-13-31 to be significant deficiencies. Because the University of Wisconsin System's financial activity is also reported separately from the State's CAFR, Finding WI-13-27 and Finding WI-13-28 are also included in report 14-3.

### **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*.

### **Management Responses to Findings**

The State's written responses to the findings identified in our audit are described in Section II of the Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



## Purpose of This Report

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

LEGISLATIVE AUDIT BUREAU

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Joe Chrisman  
State Auditor

December 11, 2013



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# **Auditor's Report on Major Federal Programs ■**

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Joe Chrisman  
State Auditor

## **Independent Auditor's Report on Major Federal Programs**

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, 2013. The State of Wisconsin's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the Schedule of Expenditures of Federal Awards for the year ended June 30, 2013.

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 \$173.0 million in federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2013. 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.

#### **Managements' Responsibility**

Management of each Wisconsin state agency is responsible for compliance with the requirements of laws, regulations, contracts, and grant agreements applicable to the 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, 2013.

### **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 which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings WI-13-1 through WI-13-4, WI-13-6 through WI-13-20, WI-13-22, and WI-13-23. Our opinion on each major federal program is not modified with respect to these matters.

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

## **Report on Internal Control over Compliance**

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 each 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 preceding paragraph 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 an accompanying agency report narrative and in Section III of the Schedule of Findings and Questioned Costs as Finding WI-13-17 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 WI-13-1 through WI-13-16, WI-13-18 through WI-13-20, and WI-13-23 through WI-13-25 to be significant deficiencies. We also consider Findings WI-13-27 and WI-13-28, 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 included in the accompanying agency report narratives 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, 2013, 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 11, 2013, which 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 11, 2013. 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

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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 17, 2014



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## Department of Administration ■

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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 2012-13, DOA disbursed \$873.0 million of which federal grants financed \$252.0 million, including \$9.4 million funded by the American Recovery and Reinvestment Act (ARRA). In addition, DOA administered federally funded loans with an outstanding balance of \$33.6 million as of June 30, 2013.

As part of our standard audit procedures, we reviewed DOA's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for three type A programs and three type B programs. During FY 2012-13, DOA maintained a relationship with the Wisconsin Economic Development Corporation (WEDC) to administer portions of two of the grants we audited: the Community Development Block Grants—State-Administered Small Cities Program Cluster (CDBG Cluster) (CFDA #14.228/14.255) and the State Energy Program (SEP) (CFDA #81.041). As a result, we also performed audit work at WEDC to assess the internal controls over and compliance with grant requirements for these federal grant programs.

We also followed up on the progress DOA made in addressing prior audit Findings WI-12-2 through WI-12-11. Although DOA has taken steps toward addressing prior audit findings, we continue to have several concerns related the CDBG Cluster.

We also identified a new concern related to the Homeland Security Grant Program (CFDA #97.067), a type B grant administered throughout FY 2012-13 by the Office of Justice Assistance, which was attached to DOA for administrative purposes.

However, on July 1, 2013, the Department of Military Affairs (DMA) assumed responsibility for this grant. As a result, our concern related to this grant is discussed in the DMA chapter, and DMA will be responsible for implementing corrective actions and resolving the finding with the federal government.

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

### **Oversight of Programs Funded with CDBG Cluster Funds**

During FY 2012-13, DOA expended \$46.2 million under the CDBG Cluster to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. The CDBG Cluster includes ten programs, and CDBG Cluster funds are subgranted to various local entities, such as counties and municipalities, to carry out the missions of these programs. During FY 2012-13, DOA administered four of the ten programs funded by the CDBG Cluster and maintained a relationship with WEDC to administer the other six programs. DOA, as the direct recipient of these funds, is responsible for ensuring all ten programs are properly administered and in compliance with applicable requirements. We note that although WEDC administered portions of the CDBG Cluster during FY 2012-13, administration of these portions was transitioned to DOA and, as of July 1, 2013, DOA administers the entire CDBG Cluster.

During our FY 2011-12 audit, we reported concerns related to DOA's and WEDC's administration of the programs funded by the CDBG Cluster (Finding WI-12-2). Specifically, we identified concerns related to:

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

In its corrective action plan, DOA stated that it would take steps to address the concerns we identified and improve its oversight of the CDBG Cluster. Specifically, DOA stated that it would follow its risk-based subrecipient monitoring plan approved by the U.S. Department of Housing and Urban Development (HUD) for all programs funded by the CDBG Cluster, develop policies and procedures to verify that program income reported by local entities is accurately calculated and is received, provide technical assistance and training to WEDC related to the citizen

participation and environmental review compliance requirements, and work with WEDC to ensure required documentation is included in each project file.

During our FY 2012-13 audit, we followed up on our concerns related to DOA's and WEDC's administration of the programs funded by the CDBG Cluster. Based on our review, DOA has taken steps to address our concerns related to citizen participation and environmental oversight and review. For example, DOA created a new award checklist to ensure all necessary requirements related to citizen participation and environmental oversight and review were completed during the awarding process. However, we continue to identify concerns related to subrecipient monitoring, allowable costs and activities, program income, and maintenance of documentation.

### **Finding WI-13-1: Subrecipient Monitoring and Allowable Costs and Activities**

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

During our FY 2011-12 audit, we reported that DOA and WEDC performed no monitoring visits for six programs during FY 2011-12 (Finding WI-12-2). In its corrective action plan, DOA stated it would follow its risk-based monitoring plan approved by HUD for all programs funded by the CDBG Cluster. DOA further stated that, during monitoring visits, it would ensure that documentation maintained by the local entity supports compliance with contract requirements, including allowable costs and activities.

During our FY 2012-13 audit, we found that, in addition to its review of single audit reports for the local entities, DOA performed monitoring visits for the four programs it administers, including one of the six programs that had no monitoring visits performed in FY 2011-12.

However, WEDC did not perform any monitoring visits during FY 2012-13 for three of the five programs for which monitoring was expected during the year. For one other program, WEDC did not perform monitoring visits during the first three quarters of FY 2012-13. WEDC was able to provide us with the reimbursement requests submitted by the local entities and, in some cases, project journals, such as

cash control, matching funds, and disbursement journals, which the entities were required to submit. However, these sources do not adequately demonstrate that the programs were appropriately administered or that amounts the local entities were reimbursed were for allowable costs and activities. For 16 of the 22 reimbursements to local entities within programs administered by WEDC that we selected for review, WEDC staff agreed that no monitoring visits were performed at those local entities and that no additional supporting documentation had been requested from the local entities prior to approving the reimbursements. As a result, DOA cannot be assured that these local entities administered programs appropriately and in compliance with applicable requirements, and it cannot demonstrate that amounts paid to these local entities were for allowable costs and activities. Thus, we question an undetermined amount related to potentially unallowable costs and activities reimbursed with CDBG Cluster funds.

DOA staff said that they have now developed a subrecipient monitoring plan for the programs previously administered by WEDC, including a risk assessment of the subrecipient at the beginning of the contract and a checklist to review subrecipient expenditures for allowable costs and activities during the monitoring visit. DOA staff told us that the first monitoring visit completed under this plan was not performed until November 2013, after the period covered by our audit. We will review the effectiveness of monitoring visits performed under this plan during future audits.

**Recommendation**

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*We recommend the Wisconsin Department of Administration perform monitoring visits for subrecipients of programs funded by the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii to ensure these programs are properly administered and in compliance with applicable requirements, including that amounts paid to subrecipients are for allowable costs and activities.*

**Finding WI-13-1: Subrecipient Monitoring and Allowable Costs and Activities**

***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-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:** Undetermined

**DOA Response and Corrective Action Plan:** In FY 2012-13, DOA followed its risk-based monitoring plan for the CDBG Cluster-funded programs it directly administered and undertook activities necessary to implement a risk-based monitoring plan for the community and economic development programs then-managed by WEDC. Specifically, beginning in May 2013, DOA began transferring community and economic development project files from WEDC to DOA in advance of the July 1, 2013 project management transition. To ensure the completeness of each project file and, therefore, the information upon which DOA's monitoring risk matrix is based, a documentation checklist was prepared for each project file and missing subrecipient documentation was obtained. After analyzing project file documentation, a monitoring risk matrix and prioritized monitoring schedule were developed. As the auditors noted, on-site monitoring of community development projects commenced in November 2013.

DOA will continue to seek guidance about best practices in subrecipient monitoring from HUD as part of HUD's provision of technical assistance to the State.

### **Finding WI-13-2: Program Income**

Under certain circumstances, local entities are required to calculate and report the amount of program income received as part of administering programs funded by the CDBG Cluster and the amount required to be remitted to the State. Local entities reported program income to either DOA or WEDC during FY 2012-13 and, as such, DOA and WEDC were responsible for ensuring that program income anticipated to be received was received. Because \$1.6 million, or 89.0 percent, of the \$1.8 million reported program income for FY 2012-13 for the CDBG Cluster was reported to WEDC, we focused our review on that program income.

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

During our FY 2011-12 audit, we reported that WEDC did not verify that program income reported by the local entities was accurately calculated and could not demonstrate that all program income that should have been received was received (Finding WI-12-2). In its corrective action plan, DOA stated it would develop policies and procedures to verify that program income reported by the local entities is accurately calculated and that all program income that should be received is received. In addition, DOA stated that WEDC would also be required to follow these policies and procedures.

Due to the timing of our FY 2011-12 audit work, it would not be unexpected that corrective actions were not implemented during FY 2012-13. However, at the time

of our fieldwork in February 2014, we found that DOA had yet to take any steps to develop policies and procedures to verify program income is accurately calculated and received, as it indicated it would in its corrective action plan.

During our FY 2012-13 audit, we again found that WEDC did not verify that program income reported by the local entities was accurately calculated. We found errors in the calculations for 3 of the 19 entities we reviewed. For example, one entity reported \$8,750 of program income from January 2013 through June 2013. Based on other information provided by the local entity on this same report, we calculated that the program income to be remitted to WEDC should have been \$10,500. Although WEDC staff attempted to explain the calculations, the explanations provided did not resolve the calculation errors we identified.

We also identified inconsistencies in the program income information reported to WEDC for three other entities. For example, one entity reported program income was received and remitted to WEDC, but other information in this same report indicated the entity was not yet required to remit program income to WEDC. Although WEDC staff were unable to explain this inconsistency, DOA staff were able to provide us with communications between the entity and WEDC indicating the entity was required to begin remitting program income in FY 2011-12. Because WEDC did not review the program income reports to verify the program income calculation and perform other reasonableness reviews of the program income reports, DOA cannot be assured that the reported program income to be remitted to the State is accurate.

We also remain concerned because WEDC cannot demonstrate that all program income that should have been received was received. For example, although WEDC staff were, upon our request, able to identify several individual payments that, in total, equal the \$10,736 of program income that one entity was to remit to the State from January 2013 through June 2013, WEDC provided no tracking mechanism or other supporting information to ensure that those payments were intended to remit the program income for that time period. We further noted that some of the payments WEDC identified were received prior to the time period covered by the local entity's report, increasing the potential that payments identified may actually relate to program income reported for a different time period. Of the payments that WEDC identified as remitting the \$10,736 of program income, \$1,789 was received on December 5, 2012. As a result, DOA cannot be assured that all program income anticipated was actually received by the State.

#### **Recommendation**

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*We recommend the Wisconsin Department of Administration review program income reported and remitted by subrecipients of the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii to ensure program income generated is properly administered and in compliance with applicable requirements.*

**Finding WI-13-2: 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-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:** Under federal regulations, subrecipients are allowed to keep repayments from loans, defined as program income, when the repayments will be utilized for like purposes. For economic development projects, a portion of the program income is remitted to the State under certain circumstances. The cumulative amount of program income must be reported by the State as part of its annual plan. However, federal regulations are not prescriptive about the manner in which that information is collected from subrecipients. DOA will continue its development of reporting requirements and policies and procedures to ensure that program income is reported and remitted by subrecipients in compliance with applicable regulations. DOA has requested technical assistance from HUD to assist in those efforts, and it is anticipated that HUD will provide the technical assistance to DOA prior to the end of FY 2013-14.

**Maintenance of Documentation**

To ensure it can demonstrate compliance with applicable requirements, it is important that DOA and WEDC properly maintain documentation related to the administration of programs funded by the CDBG Cluster. As noted during our FY 2011-12 audit, documentation could not be provided to demonstrate compliance with applicable requirements for several items selected for review (Finding WI-12-2). In its corrective action plan, DOA stated that it would work with WEDC to ensure required documentation is included in each project file. However, we note that, because administration of the CDBG Cluster transitioned entirely to DOA as of July 1, 2013, DOA is now responsible for proper maintenance of documentation for the CDBG Cluster, including documentation previously maintained by WEDC.

During our FY 2012-13 audit, we found that, although it took significant time and effort to locate documentation for some of the items selected for review, DOA or WEDC was generally able to provide the requested documentation. However, at the time of our fieldwork in February 2014, DOA had not yet received and was not maintaining all documentation for portions of the CDBG Cluster administered by WEDC during FY 2012-13. For example, DOA had yet to receive all of the documentation of the program income reported by local entities to WEDC for FY 2012-13. Although DOA staff indicated that some program income reports were provided to DOA by WEDC after June 30, 2013, and we expected DOA would be maintaining this documentation after this date, it was not available at DOA at the time of our fieldwork in February 2014.

Although WEDC was able to provide documentation requested for our FY 2012-13 audit, DOA is responsible for administering the entire CDBG Cluster going forward and, as such, will need to be able to demonstrate its compliance with applicable requirements. Therefore, we encourage DOA to take steps to ensure documentation is obtained, maintained, and can be readily located.

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**DOA Response:** DOA is committed to ensuring that documentation is obtained, maintained, and can be readily located. As previously noted, DOA prepared a documentation checklist for each project file transferred from WEDC and requested and received missing documentation from subrecipients. DOA has also requested from WEDC copies of any reports or other program management documentation not previously transferred. Finally, DOA has developed an electronic content management filing system to manage CDBG Cluster program data. The system is currently being tested.

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### **Finding WI-13-3: Section 3 Summary Report**

As noted, during FY 2012-13, DOA administered four of the ten programs funded by the CDBG Cluster and maintained a relationship with WEDC to administer the other six programs. DOA, as the direct recipient of these funds, is responsible for ensuring all ten programs are properly administered and in compliance with applicable requirements. Although WEDC administered portions of the CDBG Cluster during FY 2012-13, administration of these portions was transitioned to DOA and, as of July 1, 2013, DOA administers the entire CDBG Cluster.

A portion of CDBG Cluster funds may be spent on activities related to Section 3 of the Housing and Urban Development Act of 1968, which requires that employment and other economic opportunities be directed to low- and very low-income persons. HUD requires that direct CDBG Cluster 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 percentages of work performed on Section 3 reportable activities by those new hires. HUD requires this report to be completed and submitted electronically to its Washington, D.C. office through HUD's website on an annual basis. During FY 2012-13, the portions of CDBG Cluster funds spent on reportable Section 3 activities were administered primarily by WEDC, and WEDC was responsible for obtaining and maintaining the documentation necessary to prepare the Section 3 Summary Report.

During our FY 2011-12 audit, we reported that although WEDC administered the portions of the CDBG Cluster included in the Section 3 Summary Report and also prepared the report, WEDC did not maintain adequate documentation to support the accuracy of the report submitted during FY 2011-12 (Finding WI-12-5). We also reported that DOA did not appropriately submit the Section 3 Summary Report electronically through HUD's website. In its corrective action plan, DOA stated that it would work directly with WEDC to compile the Section 3 Summary Report submitted during FY 2012-13. DOA's corrective action plan also stated that DOA would resolve any technical issues that may prevent the electronic submission of the Section 3 Summary Report to HUD during FY 2012-13.

During our FY 2012-13 audit, we followed up on the status of corrective actions taken. DOA prepared and submitted the Section 3 Summary Report for the program year ended March 31, 2013, by the June 29, 2013 due date. However, we identified two areas of concern. First, during FY 2012-13, subrecipients prepared and submitted to WEDC Section 3 forms, which include certain information required to be included in the Section 3 Summary Report. WEDC, in turn, provided the Section 3 forms to DOA for use in preparing the Section 3 Summary Report. However, the amounts DOA included in the Section 3 Summary Report for the number of new hires, the percentages of work performed on Section 3 reportable activities by those new hires, and the number of construction and non-construction contracts awarded were inconsistent with the supporting documentation DOA provided to us. For example, DOA reported 17 new hires, but the supporting documentation provided indicated a total of 3 new hires. The DOA staff who prepared the report are no longer employed by DOA. Current DOA staff were neither able to explain how the calculations were performed nor locate additional supporting documentation. Second, neither WEDC nor DOA track whether all subrecipients that should have submitted a Section 3 form actually did so or whether forms were submitted in a timely manner. Therefore, DOA is not assured that the information reported in the Section 3 Summary Report is complete.

#### **Recommendation**

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*We recommend the Wisconsin Department of Administration develop procedures to ensure the complete and accurate preparation of the Section 3 Summary Report.*

### Finding WI-13-3: Section 3 Summary 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-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:** In order to ensure the accuracy of Section 3 Summary Reports for the non-housing portions of the CDBG Cluster, DOA will implement procedures that have been successfully used for the housing portions of the CDBG Cluster. DOA will also continue to use technical assistance provided by HUD to ensure the complete and accurate preparation of reports. Revised procedures will be implemented prior to the next Section 3 Summary Report submission in June 2014.

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### **HUD Monitoring of CDBG Activities**

The CDBG Cluster funds ten programs that provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. As noted, during FY 2011-12 and FY 2012-13, DOA administered four of the programs funded by CDBG Cluster funds and maintained a relationship with WEDC to administer the other six programs.

During our FY 2011-12 audit, we reported that HUD had identified nine findings and concerns related to the State's economic development activities under the CDBG Cluster and issued a letter and monitoring report to DOA in August 2012 discussing these findings and concerns (Finding WI 12-3). DOA responded to HUD's letter and monitoring report in September 2012 and, in its corrective action plan to our FY 2011-12 recommendation, stated its intent to take steps to resolve the findings and concerns HUD identified.

During our FY 2012-13 audit, we reviewed subsequent communications between DOA and HUD related to the resolution of the findings and concerns HUD identified. Based on these communications, eight of the nine findings and concerns had been resolved as of September 2013. For example, DOA hired a bureau director responsible for overseeing the administration of the CDBG Cluster and transitioned administration of the entire CDBG Cluster to DOA by the end of FY 2012-13. For the one unresolved finding, DOA continues to provide additional documentation to HUD as requested. We will follow up on the final resolution of this finding between HUD and DOA during future audits.

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**DOA Response:** DOA appreciates the acknowledgement that it has taken affirmative steps to resolve and close eight of the nine findings and concerns related to the State's economic development activities under the CDBG Cluster as requested by HUD. DOA continues to work closely with HUD to provide all information requested to close the remaining finding. As of March 7, 2014, DOA is not aware of any issues or impediments to successful resolution of the remaining finding.

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## **Monitoring of State Energy Program Recipients**

DOA is responsible for the administration of SEP. Under ARRA, DOA received a one-time SEP award of \$55.5 million. These funds were primarily used to provide loans and grants to various entities, such as local governments, for-profit organizations, and nonprofit organizations, through the Clean Energy Manufacturing Revolving Loan Program. As noted, DOA maintained a relationship with WEDC to administer these funds. WEDC's responsibilities include, among other things, entering into loan or grant contracts with recipients, reviewing and approving recipient reimbursement requests, issuing payments to recipients, and monitoring to ensure recipients complied with federal regulations.

WEDC's monitoring efforts for SEP include reviewing quarterly progress reports submitted by the recipients and making various types of visits to the recipients' locations. It is WEDC's policy to perform on-site monitoring visits once during the recipient's project period that include reviewing the books and records of the recipient. Throughout the project period, WEDC performs other site visits that are less extensive and typically involve viewing the progress of the project and discussing the project with the recipient.

During our FY 2011-12 audit, we reported concerns related to WEDC's monitoring of loan and grant recipients. In particular, we noted a lack of documentation that staff performed on-site monitoring visits or reviewed the quarterly progress reports (Finding WI-12-8).

As indicated in its corrective action plan, DOA worked with WEDC in an attempt to locate documentation of the five on-site monitoring visits WEDC had performed during FY 2011-12 but for which on-site monitoring checklists could not be located at the time of our FY 2011-12 audit. However, as of February 2014, neither WEDC nor DOA had located the checklists for any of those five on-site monitoring visits.

Although not specifically in accordance with the corrective action plan, DOA and WEDC are in the process of taking steps to ensure that monitoring of SEP loan and grant recipients is performed and documentation is maintained. During our FY 2012-13 audit, we found that WEDC, in consultation with DOA, has been developing policies and procedures for monitoring loan and grant recipients and documenting its monitoring. WEDC anticipates these policies and procedures will be finalized prior to awarding new loans or grants.

During FY 2012-13, no on-site monitoring visits were completed because no new loans or grants were awarded and the on-site monitoring visits for existing loan and grant recipients had been completed during prior years. Therefore, we did not test the completion and documentation of on-site monitoring visits during our FY 2012-13 audit.

Monitoring of existing loan and grant recipients during FY 2012-13 was limited to reviewing their quarterly progress reports and conducting other site visits. We found that DOA and WEDC staff have taken more care to document the results of this monitoring. Of the 62 quarterly progress reports we selected for review, WEDC was able to provide us with all of the reports, and each report indicated that WEDC staff had reviewed it. Of the five other site visits completed in FY 2012-13, DOA and WEDC staff provided us with documentation of the results for four of the visits. For the fifth visit, DOA and WEDC staff provided us with documentation supporting the arrangement of the visit and verbally described what occurred during the visit. However, staff told us that they do not believe that the results of the fifth visit had been documented because no issues were identified during the visit. After our discussions with DOA and WEDC staff, they agreed to document the results of all visits going forward.

When the SEP award is next selected for audit as a major grant, we will again test the effectiveness of DOA’s and WEDC’s policies and procedures for monitoring loan and grant recipients and documenting its monitoring.

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**Wisconsin Department of Administration  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Housing and Urban Development**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-1	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Subrecipient Monitoring and Allowable Costs and Activities*	Undetermined
WI-13-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Program Income*	\$ 0
WI-13-3	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Section 3 Summary Report*	0

\*Repeat finding from audit report 13-5.

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

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## Department of Children and Families ■

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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 2012-13, DCF disbursed approximately \$2.0 billion of which federal grants financed \$583.1 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-12-12 through WI-12-20 of our FY 2011-12 audit. DCF has implemented appropriate corrective actions to address our concerns related to Findings WI-12-13, WI-12-15, and WI-12-17. Corrective actions were also taken to address Finding WI-12-12, although DCF continues to work with the federal government to finalize resolution. However, we continue to report concerns related to timeliness of rate-setting reviews for Foster Care—Title IV-E (CFDA #93.658), cash management for Foster Care—Title IV-E and Adoption Assistance (CFDA #93.659), computer data matches for Temporary Assistance for Needy Families (TANF) (CFDA #93.558), and case file documentation for cases funded by TANF and the Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596). We also report one new concern related to the untimely closure of cases funded by the TANF program for noncooperation with the State's local child support agency.

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

## Finding WI-13-4: Unallowable Costs under Adoption Assistance

DCF administers Wisconsin's foster care and adoption assistance programs and uses federal Foster Care—Title IV-E funds, federal Adoption Assistance funds, and state funds to provide maintenance payments to foster parents or adoptive parents on behalf of eligible children under its jurisdiction. DCF is 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. DCF uses 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 includes a “basic rate” and two other rates, if determined necessary based on the needs of the child. The basic rate is based on the age of the child and is established in the State's biennial budget. Any “supplemental rate” is determined through the completion of an assessment using the Child and Adolescent Needs and Strengths (CANS) tool, which is used to calculate the amount of the supplemental rate based on the specific needs and characteristics of the child. Any “exceptional rate” is determined through the judgment of the caseworker and is intended to provide for the costs of caring for a child whose needs are not covered by the basic and supplemental rates. The total monthly maintenance payment, along with the completed CANS tool and justification for any exceptional rate, 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 and eligible for federal reimbursement from exceeding the amount the federal government would have reimbursed under Foster Care—Title IV-E.

Beginning with our FY 2009-10 audit and through our FY 2011-12 audit, we have identified concerns related to cases for children in foster care whose parents have had parental rights terminated and who are transitioning from the foster care program to the adoption assistance program. We were concerned because DCF 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 were also unallowable for federal reimbursement under Adoption Assistance. In our FY 2011-12 audit, 9 of the 40 cases we reviewed included unallowable costs (Finding WI-12-12).

DCF returned \$10,251 to the federal government that DCF received as reimbursement under Foster Care—Title IV-E and Adoption Assistance for the cases identified in our FY 2011-12 audit. DCF has also taken other corrective actions to address concerns we have identified since FY 2009-10. For example, in July 2011, DCF began a centralized review of all rate-setting documentation, including narrative 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.

Based on the fieldwork we performed for our FY 2012-13 audit, the corrective actions taken by DCF appear to have addressed past concerns in this area. During our FY 2012-13 audit, we reviewed 40 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. However, because this resolution process is not complete, DCF continued to provide 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 2012-13.

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 that represented federal reimbursements for unallowed costs included in the exceptional rate for children who were eligible under Foster Care—Title IV-E and Adoption Assistance. As a part of this agreement, DCF is currently reviewing exceptional rates for a sample of 253 cases new to the adoption assistance program from January 2004 through June 2011. For each case, DCF is recalculating and reducing the exceptional rate by amounts that are either unallowable or unsupported. The recalculated rates from this sample will be used to calculate an error percentage to be used in determining the amount DCF will return to the federal government under Foster Care—Title IV-E and Adoption Assistance.

In addition, we suggest that DCF work with the federal government to determine whether DCF's current documentation requirements for exceptional payments are reasonable. DCF's current policy requires caseworkers to provide justification in eWiSACWIS for the need for and the amount of any exceptional payments. For example, these justifications may include costs associated with the special needs of the child, such as special dietary needs, or costs not covered by the basic or supplemental rate, such as costs that enable the placement of siblings in the same home.

For 15 of the 40 cases we reviewed, we found the entire exceptional rate was documented as being for "personal incidentals." These exceptional rates ranged from \$9 to \$674 per month. We further found 16 other cases in which a portion of the exceptional rate was documented as being for personal incidentals. The portion

of these exceptional rates documented as personal incidentals ranged from \$28 to \$1,154 per month. Federal requirements allow monthly maintenance payments to include personal incidentals. However, given the variability of the amounts in the rates we reviewed, we believe that DCF should work with the federal government to ensure DCF's documentation policy meets federal requirements. Because the federal government is currently resolving our prior audit concerns, we make no formal recommendation at this time.

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#### **Finding WI-13-4: Unallowable Costs under Adoption Assistance**

*Adoption Assistance* (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1202WI1407	2012
G1302WI1407	2013

*Questioned Costs:* Undetermined

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

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#### **Finding WI-13-5: Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare**

Foster care maintenance rates should be reviewed periodically to ensure that foster care providers are not paid more or less than the amount necessary to meet the needs of foster children. DCF's policy is to review the foster care maintenance rate every six months while a child is in a foster home or treatment foster home. If certain eligibility criteria are met, DCF may request federal reimbursement under Foster Care—Title IV-E for a portion of these payments.

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 our FY 2011-12 audit, we continued to find untimely rate-setting reviews for 11 of the 40 cases we reviewed (Finding WI-12-14).

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.



Although some improvements have been made, DCF needs to continue its efforts to ensure timely rate-setting reviews are completed. During our FY 2012-13 audit, we found that BMCW staff did not complete timely rate-setting reviews for 7 of 40 cases we reviewed. For example, a rate-setting review for one case was completed on December 1, 2012, and another review should have been completed by June 1, 2013. However, the next rate-setting review was not completed until August 22, 2013, when the maintenance payment was decreased by \$180. The rate-setting review was completed almost three months later than DCF's policy requires. It is possible that the circumstances that caused the caseworker to reduce the monthly maintenance rate existed earlier and, had the rate been reviewed on June 1, 2013, the State would have been able to fund care for the child at a lower cost. Because the rate-setting reviews are not being completed in a timely manner, it is possible that DCF paid foster care providers more or less than was necessary to meet the needs of the foster children.

### Recommendation

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*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 WI-13-5: 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>
G1202WI1401	2012
G1302WI1401	2013

**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 and 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. In October 2013, DCF released an eWiSACWIS enhancement that informs rate setters when information needed for rate setting is recorded in eWiSACWIS. The rate setters continue to use the Rate-Setting Timeliness report to ensure appropriate action in both process and timeliness. Beginning in March 2014, BMCW rate setters will be required to provide an explanation of why any rate-setting policy requirements, including timeliness, were not met. DCF staff will analyze these explanations to identify and address any needed changes, such as training needs, policy clarifications, or eWiSACWIS application enhancements.

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## **Finding WI-13-6: Cash Management: Foster Care—Title IV-E and Adoption Assistance**

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

During our FY 2011-12 audit, we found that DCF had not used the methodology outlined in the TSA to draw federal reimbursement for Foster Care—Title IV-E and Adoption Assistance (Finding WI-12-16). During our FY 2012-13 audit, we again found that DCF continued to draw funds using a methodology different than that outlined in the TSA. We note that, because of the timing of audit work, it would not be unexpected that continued noncompliance would occur during FY 2012-13.

Beginning with FY 2013-14, Foster Care—Title IV-E and Adoption Assistance are no longer included in the TSA and, therefore, we do not repeat our recommendation. However, because DCF was in noncompliance during our audit period, we are required to report this finding to the federal government.

### **Finding WI-13-6: Cash Management: Foster Care—Title IV-E and Adoption Assistance**

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

<u>Award Numbers</u>	<u>Award Years</u>
G1202WI1401	2012
G1302WI1401	2013

*Questioned Costs:* None

*Adoption Assistance* (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1202WI1407	2012
G1302WI1407	2013

*Questioned Costs:* None

**DCF Response and Corrective Action Plan:** DCF initiated work in 2013 to revise language for the TSA as a result of the FY 2011-12 audit. However, the threshold for major federal assistance programs for inclusion on the TSA was increased for the FY 2013-14 agreement. Since the programs fell below the new threshold, the language was removed rather than revised.

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## **Case File Documentation**

DCF is responsible for the overall administration of the Wisconsin Shares child care subsidy program, which is funded by the State, the federal CCDF Cluster, and the federal TANF program. DCF also administers the W-2 program, which is funded by the State, the federal TANF program, 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 WI-13-7: 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 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 to determine at least every six months whether participants continue to be eligible.

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 our FY 2011-12 audit, we identified 2 cases out of 30 we reviewed that did not contain all documentation to support the eligibility determination, including one case missing information to support the reported earned income and the other case missing information to support that the child care participant worked for a valid employer (Finding WI-12-19). In FY 2012-13, DCF returned \$2,340 to the federal government for costs that were questioned in our FY 2011-12 audit.

As noted in report 13-5, DCF had taken a variety of corrective actions to address our concerns, such as providing training to caseworkers through established biannual meetings and developing verification checklists for use by caseworkers. In FY 2012-13, DCF took additional corrective actions. In August and September 2012, DCF performed 730 targeted 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 cases that had a child care subsidy authorization in the month of April 2012 and included at least five cases from each county. DCF also performed a more extensive review of 50 cases to assess whether caseworkers properly documented that a participant met each of the eligibility criteria for a child care subsidy authorization. DCF provided the results of these reviews, including the errors identified, to the entity responsible for the case and required corrective actions, such as obtaining the missing documentation. Further, DCF established performance standards in the contracts for calendar year (CY) 2013 that provided various benchmarks for the administering entity. For example, one of the performance standards states that 97 percent of eligible children older than three months will have a social security number entered into CARES. To assist in monitoring this goal, DCF provides a report that allows the supervisor and caseworkers to follow up on cases missing this information.

During our FY 2012-13 audit, we reviewed case file documentation for 30 cases eligible for and receiving a child care subsidy between April 1, 2012, and March 31, 2013. We identified four cases that did not contain the necessary documentation in the electronic case files to support the eligibility determination:

- In two cases, there was no documentation to support that the participant was a Wisconsin resident.
- In two other cases, the birth certificate was cited as verification for either citizenship or identity and age, but no documentation was included in the file. One of these cases also had no documentation to support that the participant was a Wisconsin resident.

We brought our concerns to the attention of DCF staff. For two of the four cases, DCF staff either located the missing information or verified the information through a different method and updated the electronic case files. However, for the other two cases, both of which did not have verification to support that the participant was a Wisconsin resident, 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. In total, these two cases received payments totaling \$3,058 during our review period, of which we question amounts charged to federal accounts, including \$916 under the TANF program and \$1,688 under the CCDF Cluster programs.

**☑ Recommendation**

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*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 WI-13-7: Child Care Case File Documentation*****Temporary Assistance for Needy Families (CFDA #93.558)***

<u>Award Numbers</u>	<u>Award Years</u>
G1202WITANF	2012
G1302WITANF	2013

***Questioned Costs: \$916***

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

<u>Award Numbers</u>	<u>Award Years</u>
G1202WICCDF	2012
G1302WICCDF	2013

***Questioned Costs: \$1,688***

**DCF Response and Corrective Action Plan:** DCF agrees with the child care subsidy recommendation. DCF will continue its efforts to ensure that supporting documentation is obtained and maintained in the case files. DCF has already taken steps to perform targeted case reviews focusing on proper documentation of child care authorizations and will be using the results of the review to clarify policy and procedure. DCF is also continuing to communicate with local county agencies and MilES relative to the requirement of obtaining and maintaining supporting documentation.

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**Finding WI-13-8: W-2 Case File Documentation**

To administer the W-2 program, DCF has entered into contracts with local W-2 agencies to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into CARES. The caseworkers at the local 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 local W-2 agencies are also required to determine at least every six months whether participants continue to be eligible for the W-2 program.

The local W-2 agencies responsible for the administration of the W-2 program 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. Beginning in CY 2013, DCF contracts 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 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 W-2 program. During our FY 2011-12 audit, we identified 8 cases out of the 30 we reviewed that did not contain all documentation to support the eligibility determination (Finding WI-12-20) and recommended DCF continue its efforts to address concerns in this area. In FY 2012-13, DCF returned \$3,743 to the federal government for costs that were questioned in our FY 2011-12 audit.

During our FY 2012-13 audit, we found that DCF has continued to take a variety of corrective actions aimed at improving documentation of eligibility requirements. For example, DCF issued two operations memos in fall 2012 that provided direction and reminders on the requirements related to documentation of eligibility determinations. In summer 2013, DCF provided additional training courses to local W-2 agencies on documentation requirements. Further, DCF implemented an additional review process in July 2012 that was specifically aimed at reviewing the documentation in the electronic case files. As a part of this new process, DCF reviewed documentation of eligibility determinations that occurred from July 2012 through October 2012 for 323 new W-2 program participants, with additional reviews in Milwaukee County for eligibility determinations that occurred through December 2012.

During our FY 2012-13 audit, we reviewed the case file documentation for 30 cases eligible for and receiving W-2 benefit payments through CARES between April 1, 2012, and March 31, 2013, and found 6 cases that did not contain all of the necessary documentation in the electronic case files to support the eligibility determinations. For example, we found:

- three cases in which the electronic case file did not contain information to verify that a school-aged child was enrolled in school;
- two cases in which the birth certificate was cited as verification of either citizenship or identity and age, yet this document was not included in the electronic case file; and
- one case for which no social security number was recorded in CARES for the participant's child.

We note that for these six 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 five of these cases. For example, DCF located information for one of the cases to document a school-aged child was enrolled in school. For these five cases, we

concluded that DCF did receive and include the required information in the electronic case files. Therefore, we do not question eligibility. However, because no verification of school enrollment was included for one case, DCF had not obtained the necessary information at the time of our fieldwork and we cannot conclude that this case was eligible for federal reimbursement. This case received payments totaling \$5,472 during our review period, of which we question \$1,924 representing the amounts charged to the TANF program.

We also note that with the effort to transition cases from the prior local W-2 agencies to the agencies under contract for CY 2013, DCF did not perform its newly implemented reviews of case file documentation between January 2013 and March 2013. Beginning in March 2013, DCF resumed the reviews for cases administered by the W-2 agencies in Milwaukee County. However, no reviews occurred for cases administered by the local W-2 agencies in the remaining counties from October 2012 through the time of our fieldwork in January 2014.

Finally, we note that the period from which our cases were selected included nine months under the prior contracts with the local W-2 agencies and only the first three months under the CY 2013 W-2 contracts. Documentation and maintenance of case file information by the new W-2 agencies will be more fully tested during future audits.

#### Recommendation

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*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, including resuming its case file review process for local W-2 agencies outside of Milwaukee County.*

#### **Finding WI-13-8: W-2 Case File Documentation**

##### *Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G1202WITANF	2012
G1302WITANF	2013

**Questioned Costs:** \$1,924

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. DCF will return the applicable federal funds to the federal government for the one questioned case. 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 caseworkers have obtained and maintained supporting documentation for the W-2 eligibility determinations. In addition, DCF has updated the W-2 manual several times in the past year in order to clarify policy and process in terms of eligibility determination and verification in 2013.

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## Finding WI-13-9: Noncooperation with Child Support

DCF administers the W-2 program, which is funded by the State, the federal 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 local 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 the participant has begun cooperating. Local 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 benefit payments through CARES, the local 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.

At our request, DCF determined that there were 327 cases that had a noncooperation notice in CARES from April 1, 2012, through March 31, 2013. We identified 5 of the 15 cases we reviewed that were not closed on the eighth working day after the noncooperation notice was received and, therefore, were not eligible to receive benefits. In addition, one case was appropriately closed, but the recalculated payment amount resulted in an underpayment to the participant. We provided the results of our review to DCF staff who calculated and established overpayments for four cases in the amount of \$1,896. No further action is anticipated for the other two cases because these cases are currently closed. We question a total of \$667, which represents the estimated federal share of the overpayments.

### Recommendation

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*We recommend the Wisconsin Department of Children and Families ensure that:*

- *caseworkers adhere to department policy and close cases when the W-2 participants have not cooperated with child support collection agencies; and*
- *benefit payment adjustments resulting from noncooperation with child support are properly calculated.*

### Finding WI-13-9: Noncooperation with Child Support

#### *Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G1202WITANF	2012
G1302WITANF	2013

**Questioned Costs: \$667**



**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. DCF will return the applicable federal funds to the federal government for the questioned cases. 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 review policy and process in order to ensure clarity and will review cases that are identified as receiving notice of noncooperation with child support.

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### **Finding WI-13-10: Computer Data Matches**

DCF administers the W-2 program, which is funded by the State, the federal TANF program, and other sources. DCF has entered into contracts with 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 that is provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DCF is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

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

To reduce the number of discrepancies identified through data matches requiring manual review and resolution by caseworkers, enhancements to CARES were implemented in FY 2011-12. Although these enhancements make discrepancies less likely, the discrepancies that are created have a greater potential to affect the eligibility status of a case. Therefore, 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 discrepancy. If 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.

As reported in prior audits, the SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found that DCF completed the required data matches for SWICA, UC, and SSA for our FY 2011-12 audit, we reported that W-2 agencies continued to be untimely in following up on the SWICA data match discrepancies, despite enhancements to CARES that were intended to make the discrepancies more apparent to caseworkers and to reduce the number of discrepancies requiring manual review and resolution by caseworkers. In addition, we reported that further steps were not taken to complete the IRS matches for years after 2005 and DCF still had not completed the required data match with the IRS, which had not yet programmed its computers to allow for data matches. Finally, we reported that SWICA data matches older than 18 months were deleted when enhancements were made to CARES in December 2011. We recommended that DCF continue its efforts to ensure W-2 agencies follow up in a timely manner on data match discrepancies between CARES and other databases and continue its efforts to complete the required data matches for unearned income reported by the IRS. We also recommended DCF work with the federal government to determine whether it should follow up on the data matches that were deleted when CARES enhancements were made (Finding WI-12-18).

During our FY 2012-13 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 DCF's policy. For 17 of the 20 cases, we found that there was no evidence related to how the caseworkers resolved the discrepancies. We also found that 7 of the 20 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 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. For 16 of the 20 cases, we found that there was no evidence related to how the caseworkers resolved the discrepancies. We also found that 6 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 data match discrepancies are followed up on 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 on their review, there were potential overpayments in 6 of the 40 SWICA and UC data match discrepancies we reviewed.

In addition, we followed up on the IRS and INS data match concerns. Although no IRS data matches had been performed at the time of our fieldwork, DCF continues to take steps to work with the Wisconsin Department of Health Services, which is primarily responsible for maintaining and operating CARES, to complete the IRS match. 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 contacted the federal government about the SWICA data matches that were deleted when enhancements were made to CARES and continues to work to determine if the deleted SWICA data matches can be retrieved.

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.

### Recommendation

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*We 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; and*
- *complete the required data matches for unearned income reported by the Internal Revenue Service.*

### Finding WI-13-10: Computer Data Matches

#### *Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G1202WITANF	2012
G1302WITANF	2013

**Questioned Costs:** Undetermined

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. DCF will inform local W-2 agencies of this finding and continue to require agency staff follow up in a timely manner and document the resolution of data match discrepancies. DCF will continue with its efforts to complete the required data matches for unearned income with the Internal Revenue Service. Additionally, DCF plans to explore options for additional resources to address data match discrepancies and perform IRS data matches.

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**Wisconsin Department of Children and Families  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Health and Human Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-8	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	\$ 1,924
WI-13-7	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	916
WI-13-9	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support	667
WI-13-10	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-13-7	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	1,688
WI-13-5	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
WI-13-6	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance*	0
WI-13-4	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
WI-13-6	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance*	0

\*Repeat finding from report 13-5.

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

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## Department of Health Services ■

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The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. During FY 2012-13, DHS disbursed \$10.1 billion of which federal grants financed \$6.1 billion.

We reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for four type A programs and three type B programs. Overall, internal controls were appropriate, and the agency complied with the grant requirements for the programs we tested. In addition, we followed up on the progress DHS made in addressing prior audit Findings WI-12-21 through WI-12-27, and WI-12-71. DHS has implemented corrective actions to materially address several of our prior audit concerns. However, 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 to the reportable findings, we noted certain additional matters, which we have conveyed to management in separate communications.

### **Medical Assistance Program and CHIP**

DHS administers the MA Program and CHIP, which provide health care assistance to eligible individuals. During FY 2012-13, DHS disbursed \$4.4 billion in federal funds under MA and an additional \$105.1 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.

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

### **Finding WI-13-11: Eligibility Documentation**

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 12 months, caseworkers are required to determine whether participants continue to be eligible.

The federal government has established several requirements that states must follow when determining whether a participant is eligible for assistance under the MA Program and CHIP. However, the federal government allows states some flexibility in establishing certain eligibility criteria and the level of documentation needed to support the eligibility determinations. For example, Wisconsin has eligibility criteria related to Wisconsin residency and income. 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 our FY 2011-12 audit, we selected 60 case files and identified 7 that did not contain the necessary documentation in the electronic case files to support the eligibility determination (Finding WI-12-21). In its corrective action plan, DHS indicated that it verified information for the seven cases we identified and determined that they met the eligibility criteria. Further, DHS indicated it provided reminders to caseworkers regarding the use of the data exchange systems. In addition, DHS indicated it implemented changes to CARES in October 2012 that allowed for the automatic verification of assets maintained at banks and credit unions for ongoing cases and at renewal, as well as changes in April 2013 that allowed for real-time verification of social security numbers at the time of application.

However, it appears more may need to be done to ensure caseworkers obtain and maintain appropriate documentation to support eligibility determinations. During our FY 2012-13 audit, we reviewed 60 cases that were eligible under one of the

various health care assistance programs funded by the MA Program and CHIP between April 1, 2012, and March 31, 2013. Generally, we found caseworkers complied with documentation standards and that the eligibility determinations were appropriate. However, we found 12 cases that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. Specifically, we found:

- one case in which the electronic case file did not contain a verified social security number;
- two cases in which the electronic case files did not include birth certificates to support the participant's citizenship nor sworn statements to support the participant's identity;
- five cases in which the electronic case files did not include documentation to support the participant's citizenship;
- two cases in which the electronic case files did not include documentation to support the participant's identity;
- one case in which the electronic case file did not include tax records to support the participant's income; and
- one case in which the electronic case file did not include bank statements to support the participant's assets.

For these cases, we note that 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 Program and CHIP.

In addition, we noted a variety of other concerns with 17 cases. However, we do not disagree with the eligibility determinations because we could determine, through discussions with DHS staff, that the case met the eligibility criteria or information was verified by DHS staff after we brought these cases to their attention. Specifically, we noted:

- seven cases in which the asset amount or income amount was incorrectly calculated based on the documentation in the electronic case files;
- six cases in which the wrong code was used for citizenship verification; and
- four cases in which no social security number was verified at the time of the eligibility determination, but for which the social security number was subsequently verified.

**Recommendation**

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*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 WI-13-11: Eligibility Documentation**

***Children’s Health Insurance Program (CFDA #93.767)***

<u>Award Numbers</u>	<u>Award Years</u>
051105WI15021	2011
051205WI15021	2012

***Questioned Costs:*** Undetermined

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

<u>Award Numbers</u>	<u>Award Years</u>
051205WI5028	2012
051305WI5028	2013

***ARRA-Medical Assistance Program (CFDA #93.778)***

<u>Award Numbers</u>	<u>Award Years</u>
051105WIINCT	2011
051205WIINCT	2012
051305WIINCT	2013

***Questioned Costs:*** Undetermined

**DHS Response and Corrective Action Plan:** DHS agrees with the recommendation to ensure caseworkers verify, obtain, and maintain adequate documentation of eligibility. DHS continues to take steps to promote the accurate eligibility determinations through the use of verified information.

In April 2013, DHS automated a real-time update of information received through the State Online Query Internet process with the U.S. Social Security Administration. The update occurs at application, renewal, person add, program add, and six-month reporting. Information automatically updated includes social security number verification, social security income, supplemental security income, and Medicare information. Based on new requirements under the Affordable Care Act, DHS is also evaluating enhancements to automate use of other wage matches within CARES.



DHS partners with Income Maintenance consortia leadership through the Income Maintenance Advisory Committee and associated subcommittees. Quality metrics including the accuracy of eligibility determinations are discussed with leadership on a monthly basis, and will continue to be emphasized. All cases reviewed and found in error are presented for correction and recovery as applicable. This is inclusive of case reviews performed by the Legislative Audit Bureau and DHS quality control units. As such, if DHS determines that any funds are due back to the federal government, DHS will, of course, return those funds to the federal government.

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### **Finding WI-13-12: Computer Data Matches**

In administering the MA Program, federal regulations in effect during our audit period required the State 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, DHS was 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; and
- unearned income from the Internal Revenue Service (IRS).

To reduce the number of discrepancies identified through data matches requiring manual review and resolution by caseworkers, enhancements to CARES were implemented in FY 2011-12. Although these enhancements make discrepancies less likely, the discrepancies that are created have a greater potential to affect the eligibility status of a case. Therefore, it is important 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 caseworkers to 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 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.

As reported in past audits, the SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found that DHS completed the required data matches for SWICA, UC, and SSA for our FY 2011-12 audit, we reported that DHS staff continued to be untimely in following up on the SWICA data match discrepancies despite enhancements to CARES that were intended to make the discrepancies more apparent to caseworkers and to reduce the number of discrepancies requiring manual review and resolution by caseworkers. Further, we reported that, although DHS received data match information for 2010 from the IRS, DHS staff were still in the process of developing specific criteria needed to complete the data matches. Finally, we reported that SWICA data matches older than 18 months were deleted at the time enhancements were made to CARES in December 2011. We recommended that DHS continue its efforts to ensure caseworkers adequately resolve data matches between CARES and other databases and continue its efforts to complete the required data matches for unearned income reported by the IRS. We also recommended that DHS work with the federal government to assess whether further efforts are needed to follow up on data matches that were deleted when CARES enhancements were made (Finding WI-12-22).

During our FY 2012-13 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. For 19 of the 20 cases, we found that caseworkers indicated the discrepancies were resolved or were determined to have no effect at the time of our fieldwork. However, for 15 of these 19 cases, there was no evidence in CARES related to how the caseworkers resolved the discrepancies or determined that there was no effect. We also found that 11 of the 20 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 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. For 18 of the 20 cases, we found that caseworkers indicated that the discrepancies were resolved or were determined to have no effect at the time of our fieldwork. However, for 9 of these 18 cases, there was no evidence in CARES related to how the caseworkers resolved the discrepancies or determined that there was no effect. We also found that 6 of the 20 cases were not resolved within 45 days of the UC data match date.

Based on this testing, it appears additional efforts are needed to ensure data match discrepancies are followed up on 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 7 of the 40 SWICA and UC data match discrepancies we reviewed.

In addition, we followed up on the IRS data match concern. DHS continues to take steps to work with the Wisconsin Department of Children and Families to complete the data matches with the IRS. However, during FY 2012-13, DHS's IRS data match request was denied because DHS's computer match agreement with the IRS had expired. Although DHS worked to renew its computer match agreement with the IRS, no IRS data matches had been performed at the time of our fieldwork.

Finally, we note that although DHS staff indicated that they are willing to work with the federal government to follow up on the SWICA data matches that were deleted when enhancements were made to CARES, they do not believe that follow-up is necessary and have not contacted the federal government to determine whether to follow up on the deleted data matches.

Because caseworkers do not consistently follow up on the identified data match discrepancies, and because DHS has not completed the required IRS data match, it is unknown whether the most accurate information available was used to make eligibility determinations, and therefore some individuals may have received services for which they were not eligible and for which DHS received federal reimbursement.

As of January 1, 2014, the federal requirements related to data matches for the MA Program have changed. Under these new requirements, DHS must continue to verify the information recorded in CARES with the information contained in other computer databases. However, DHS is allowed to determine which information from the other computer databases is useful for verifying the information in CARES, and this determination is to be documented in a verification plan that DHS is to submit to the federal government. We will review DHS's verification plan in future audits.

### Recommendation

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*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 WI-13-12: Computer Data Matches*****Medical Assistance Program*** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051205WI5028	2012
051305WI5028	2013

***ARRA-Medical Assistance Program*** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051105WIINCT	2011
051205WIINCT	2012
051305WIINCT	2013

***Questioned Costs:*** Undetermined

**DHS Response and Corrective Action Plan:** DHS agrees with the recommendation to continue efforts to ensure caseworkers follow up in a timely manner on data matches between CARES and other databases, and recognizes that this is a repeat finding worthy of additional attention. While additional reminders to caseworkers are helpful, they are not fully adequate given the scale and size of the income maintenance activities expected of state and local staff to maintain cases properly. DHS will continue to actively collaborate with Income Maintenance consortia leaders to identify strategies to improve the timeliness of resolving discrepancies and encourage documentation of resolution activities. This collaboration will take place through the Income Maintenance Advisory Committee structure. Furthermore, DHS staff have recently added tracking of discrepancies to DHS's Second Party Review tool and will share those results as a new part of DHS's routine quality control practices. Finally, DHS is also developing new staff training materials that will be available to the consortia that will emphasize the importance of following up on discrepancies and documenting the result of that follow up in CARES. If such efforts continue to produce inconsistent results, DHS will explore performance standard language in the local Income Maintenance consortia contracts.

Income maintenance programs use prospective budgeting to determine eligibility. It is worthy of note that information collected from the IRS is more than one year old by the time it becomes available to DHS. Therefore, DHS believes the relevance of information that is more than a year old in determining eligibility based on current income levels is minimal. For example, federal tax information (FTI) received from the IRS in 2014 reflects unearned income reported for 2012. Finding a way to use FTI to verify current income in a meaningful way requires further exploration. This, in addition to stringent security requirements that make sharing the information with contracted partners onerous, is a challenge many states encounter. Furthermore, while federal regulations require the use of electronic data sources, they do not explicitly mandate use of FTI, effective January 1, 2014.

**Wisconsin Department of Health Services  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Health and Human Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-11	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
WI-13-11	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-13-12	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches*	Undetermined

\*Repeat finding from report 13-5.

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





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## Department of Military Affairs ■

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The Wisconsin Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard that is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. During FY 2012-13, DMA disbursed \$89.1 million of which federal grants financed \$62.9 million.

As part of our standard audit procedures, we reviewed DMA's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for funding received under the National Guard Military Operations and Maintenance Projects (CFDA #12.401) program, which is a type A grant. We noted no issues during our review of this program.

In addition, we tested compliance for the Homeland Security Grant Program (CFDA #97.067). During FY 2012-13, this program was administered by the Office of Justice Assistance (OJA), which was attached to the Department of Administration for administrative purposes. Effective July 1, 2013, responsibility for the Homeland Security Grant Program was transferred to DMA. As a result, DMA is responsible for implementing corrective actions for findings related to this program and resolving them with the federal government. During our FY 2012-13 audit, we identified one concern related to the Homeland Security Grant Program.

## Finding WI-13-13: Obligation of Homeland Security Funds

The Homeland Security Grant Program is intended to improve and significantly enhance the ability of the United States to prevent, deter, respond to, and recover from threats and incidents of terrorism and to enhance regional preparedness. Federal guidelines specify that states administering the Homeland Security Grant Program must obligate not less than 80 percent of the federal grant award amount to local units of government within 45 days after the award date. Specifically, the state must establish a firm commitment that is unconditional on the part of the state, and it must retain documentary evidence of the commitment. The state must also communicate the award terms to the local units of government.

Based on past communications from the U.S. Department of Homeland Security, OJA staff administered the Homeland Security Grant Program with the understanding that they met the obligation requirement by returning the signed federal award documents and electronically submitting a complete and valid Initial Strategy Implementation Plan (ISIP), which is a federally required planning and budgeting document, within the 45-day obligation period.

In recent years, the U.S. Department of Homeland Security has extended the deadline for submitting the ISIP beyond the 45-day obligation period due to delays in setting up its online reporting tool to accept these submissions. However, in its e-mail communications extending the deadline for submitting the ISIP, the U.S. Department of Homeland Security also stated that states must continue to obligate the federal grant award amount within 45 days after the award date.

Nevertheless, OJA staff had not developed other procedures to ensure compliance with the 45-day obligation requirement and, at the time of our fieldwork, believed that they continued to meet the requirement by submitting the ISIP, even though it was submitted more than 45 days after the award date. As a result, OJA was not in compliance with the requirement that 80 percent of the federal grant award be obligated to local units of government within 45 days after the award date.

### Recommendation

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*We recommend the Wisconsin Department of Military Affairs work with the U.S. Department of Homeland Security to develop an approach to meet the 45-day obligation requirement.*



**Finding WI-13-13: Obligation of Homeland Security Funds**

*Homeland Security Grant Program (CFDA #97.067)*

<u>Award Numbers</u>	<u>Award Years</u>
EMW-2012-SS-00130-S01	2012
EMW-2011-SS-00013-S01	2011
2010-SS-T0-0028	2010
2009-SS-T9-0033	2009
2008-GE-T8-0051	2008

**Questioned Costs:** None

**DMA Response and Corrective Action Plan:** DMA strongly agrees with the intent of the provision to make grant funds available to local units of government promptly and is working closely with the U.S. Department of Homeland Security’s Federal Emergency Management Agency (FEMA) to resolve inconsistencies in guidance and grant program requirements to ensure the State is in compliance. The State has been complying with this requirement through the timely submission of the ISIP, in agreement with written guidance received from FEMA. However, the grant application pass-through requirement has been frequently modified by FEMA over the years and FEMA agrees that the language in the federal fiscal year (FFY) 2011-12 guidance is misleading and is in conflict with other FEMA grant guidance and requirements, including the grant award letter. DMA has been in continued, regular contact with FEMA to address concerns and to request clarification on the language in the FFY 2011-12 and FFY 2012-13 application guidance. DMA is committed to continuing to work with FEMA to identify and receive approval of a process that meets all the requirements of this grant program, as recommended by the auditors.

**Wisconsin Department of Military Affairs  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Homeland Security**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-13	97.067	Homeland Security Grant Program	Obligation of Homeland Security Funds	\$ 0



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## Department of Public Instruction ■

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The Wisconsin Department of Public Instruction (DPI) is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. During FY 2012-13, DPI disbursed \$5.9 billion of which federal grants financed \$801.6 million, including \$27.6 million funded by the American Recovery and Reinvestment Act (ARRA).

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs and two type B programs. We also followed up on the progress DPI has made in addressing prior audit Findings WI-12-28 and WI-12-29.

We identified new concerns related to DPI's work-effort reporting and monitoring of subrecipients for the Statewide Data Systems Cluster (CFDA #84.372/84.384). In addition, the Wisconsin Technical College System (WTCS) chapter reports our finding related to time distribution (Finding WI-13-23) for federal grant programs administered by WTCS, which includes a portion of the Statewide Data Systems Cluster.

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

### **Statewide Data Systems Cluster**

DPI received funding from the U.S. Department of Education under the Statewide Data Systems Cluster to develop, implement, and expand student information data systems that enhance DPI's ability to efficiently and accurately manage, analyze, and use education data to assist in its decision making, as well as decision making by school districts, educators, and parents.

### **Finding WI-13-14: Work-Effort Reporting**

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 employees; 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 prepared at least semiannually.

DPI's procedures for reporting work effort are designed to ensure that payroll-related costs charged to federal grant programs are supported and follow federal regulations regarding time distribution. Specifically, each DPI employee who works on federal grant programs is to report work effort using one of three mechanisms:

- Employees who are expected to work on only a single federal grant program or activity must certify, at least semiannually, that they worked on only that one grant or activity. All payroll-related costs for these employees are charged to that grant or activity.
- Most employees who are expected to work on multiple activities or grants, and employees who normally work on only a single federal grant program but are temporarily working on other activities or grants, complete time sheets. Payroll-related costs for these employees are initially charged to activities and grants based on anticipated work effort, and the amounts are subsequently adjusted to reflect the actual work effort reported on the employees' time sheets.
- The remaining employees, primarily information technology employees, who are expected to work on multiple activities or grants, record work effort in the time distribution component of the State's Payroll Time and Attendance System (PTAWeb). Payroll-related costs for these employees are initially charged to the applications development cost pool and are subsequently allocated to the appropriate activities and grants based on the work effort reported in PTAWeb.

However, DPI's procedures were not consistently followed for employees with payroll-related costs charged to the Statewide Data Systems Cluster. We reviewed work-effort reporting for 16 employees with payroll-related costs charged to the Statewide Data Systems Cluster during FY 2012-13 and identified concerns with six of these employees:

- One information technology employee who was expected to work on only the Statewide Data Systems Cluster completed certifications and recorded work effort in PTAWeb. Since this employee completed certifications, the employee's payroll-related costs were charged to the Cluster. However, because the employee also recorded work effort in PTAWeb, DPI staff allocated an amount representing the employee's payroll-related costs from the application development cost pool to the Cluster, even though the costs were never charged to the pool. As a result, the Statewide Data Systems Cluster was overcharged \$91,879.
- One information technology employee who was temporarily working on the Statewide Data Systems Cluster completed time sheets and, for a period of time, also recorded work effort in PTAWeb. This employee's payroll-related costs were charged to the Cluster based on the work effort reported on the completed time sheets. However, because the employee also recorded work effort in PTAWeb, DPI staff also allocated an amount representing the employee's payroll-related costs from the application development cost pool to the Cluster, even though the costs were never charged to the pool. As a result, the Statewide Data Systems Cluster was overcharged \$73,143.
- One employee who had transitioned mid-year from working on multiple activities and grants to working on only the Statewide Data Systems Cluster had payroll-related costs that should have been charged to the Cluster, but were not. When the employee transitioned, DPI staff did not appropriately change the employee's coding in the payroll system, and the employee's payroll-related costs continued to be split between one activity and the Cluster instead of being charged entirely to the Cluster. As a result, the Statewide Data Systems Cluster was undercharged \$15,253.
- One employee who was expected to work on only the Statewide Data Systems Cluster did not certify that all of the employee's time was spent working on this grant. As a result, DPI did not have documentation to support that this employee's payroll-related costs should be charged to this grant.
- Two employees who worked on the Statewide Data Systems Cluster submitted time sheets that did not appear to be completed in accordance with DPI's procedures. For example, one employee reported work time on state holidays and did not report any leave time during the year. For the other employee, the total daily hours did not agree with the weekly hours for some pay periods. As a result of these and other inconsistencies on their time sheets, we were unable to assess whether the Cluster may have been overcharged or undercharged for these employees' payroll-related costs.

After we brought these concerns to its attention, DPI corrected for the overcharges and undercharges we identified and obtained the missing certification for the one employee. Because payroll-related costs were inappropriately charged to the Statewide Data Systems Cluster and were not identified and corrected during FY 2012-13, we question \$149,769, which represents the net amount known to have been over-charged to the Statewide Data Systems Cluster during FY 2012-13, plus an undetermined amount related to those employees for whom we were unable to assess the amount of any overcharge or undercharge to the Cluster.

DPI employees working on the Statewide Data Systems Cluster did not clearly understand DPI’s procedures for reporting work effort. Although DPI has a central function responsible for overseeing work-effort reporting, turnover in the past few years of both the employee performing this central function and employees working on the Statewide Data Systems Cluster likely contributed to the lack of a clear understanding of the procedures by employees working on the Statewide Data Systems Cluster. As a result, similar reporting errors may have occurred for the Cluster in prior years.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Public Instruction:*

- *ensure employees have a clear understanding of procedures for reporting work effort;*
- *take steps to ensure employee work effort is accurately reported and charged to federal grant programs; and*
- *review and correct, if needed, any additional payroll-related costs inappropriately charged to the Statewide Data Systems Cluster during FY 2012-13 and prior years.*

**Finding WI-13-14: Work-Effort Reporting**

***Statewide Data Systems*** (CFDA #84.372)

<u>Award Numbers</u>	<u>Award Years</u>
R372A090008	2009
R372A090008-11	2011
R372A090008-12	2012

***Questioned Costs:*** \$91,879 Plus an Undetermined Amount

***ARRA-Statewide Data Systems*** (CFDA #84.384)

<u>Award Number</u>	<u>Award Year</u>
R384A100015	2011

***Questioned Costs:*** \$57,890 Plus an Undetermined Amount

**DPI Response and Corrective Action Plan:** DPI has formal written procedures for collecting information for both federal work-effort reporting and information technology cost allocations. The situation identified by the auditors impacts a grant that is ending June 30, 2014. Due to uncertainties over timing and grant extensions and the overall short-term nature of the program, staff and contractors working on the project changed employment and/or contracting status throughout this grant's time frame. The changes in employment status were not promptly conveyed to those that would have provided appropriate training for the new classification type.

In response to the recommendations, all affected employees and their managers are currently aware of the correct information technology work-effort reporting procedures by employment status. DPI believes the issues identified by the auditors are unique to this one grant and the changes in employment status of the identified employees and/or contractors. To mitigate any future recurrence, the accounting staff will regularly review the list of billable information technology employees and contractors against the lists of employees and contractors that submit federal work-effort reporting information. DPI has corrected all payroll costs inappropriately charged to the Statewide Data Systems Cluster during FY 2012-13. DPI has also reviewed prior fiscal years and determined that correcting entries are not required.

### **Finding WI-13-15: Monitoring of Subrecipients**

DPI provides Statewide Data Systems Cluster funds to two state educational entities and subgrants funds to one nonprofit educational entity to support the exchange of student data between a variety of systems to improve research and reporting. As a subgrantor of federal funds, OMB Circular A-133 requires DPI to:

- ensure that its subrecipients have a single audit performed, if required;
- review the single audit reports to ensure funds are administered in accordance with federal requirements; and
- ensure subrecipients take timely and appropriate corrective actions when needed.

During our FY 2012-13 audit, we found that DPI had neither ensured that the nonprofit subrecipient had a single audit performed nor obtained notification from this subrecipient that it did not meet the requirement to have a single audit performed. As a result, DPI could not be assured that this subrecipient had administered Statewide Data Systems Cluster funds in accordance with federal requirements.

Although DPI has a central subrecipient audit-monitoring function responsible for the acquisition and review of subrecipient single audit reports, staff administering the Statewide Data Systems Cluster appeared unaware that this nonprofit subrecipient was required to submit a single audit report and did not make central staff aware that this subrecipient existed. Therefore, central staff did not pursue a single audit report from this subrecipient. After we discussed these requirements with staff administering the Statewide Data Systems Cluster, DPI did request and receive this subrecipient’s FY 2012-13 single audit report in January 2014. DPI reviewed the report in a timely manner and is working with the subrecipient to resolve a material weakness in internal controls and an instance of reportable noncompliance identified in the report. Because DPI has yet to resolve these findings with the subrecipient, we question an undetermined amount. In addition, DPI has neither requested nor received single audit reports for this subrecipient for other years during which the subrecipient received Statewide Data Systems Cluster funds.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Public Instruction:*

- *take steps to ensure staff performing the central subrecipient audit-monitoring function are notified of all subrecipients of federal funds;*
- *ensure appropriate corrective action is taken to resolve concerns identified in the nonprofit subrecipient’s FY 2012-13 single audit report; and*
- *obtain and review the nonprofit subrecipient’s single audits from past years, if applicable.*

**Finding WI-13-15: Monitoring of Subrecipients**

***ARRA-Statewide Data Systems (CFDA #84.384)***

<u>Award Number</u>	<u>Award Year</u>
R384A100015	2011

***Questioned Costs:*** Undetermined

**DPI Response and Corrective Action Plan:** For all subrecipients of federal funds, DPI intends to include a notification of the single audit requirement in the terms and conditions of the DPI Notice of Grant. The nonprofit subrecipient identified by the auditors has provided DPI with its FY 2012-13 single audit report. DPI staff have reviewed the report and discussed the corrective actions with the subrecipient. The subrecipient has reviewed and resolved the identified differences. The nonprofit subrecipient received less than \$500,000 in each of the prior grant years and a single audit was not required.



**Wisconsin Department of Public Instruction  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Education**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-14	84.372 84.384	Statewide Data Systems ARRA-Statewide Data Systems	Work-Effort Reporting	\$ 149,769 Plus an Undetermined Amount
WI-13-15	84.384	ARRA-Statewide Data Systems	Monitoring of Subrecipients	Undetermined

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





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## Department of Transportation ■

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The Wisconsin Department of Transportation (DOT) administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. During FY 2012-13, DOT disbursed \$3.0 billion of which federal grants financed \$865.9 million, including \$24.0 million funded by the American Recovery and Reinvestment Act (ARRA).

As part of our standard audit procedures, we reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs. Overall, internal controls were appropriate, and the agency complied with the grant requirements for the programs we tested. However, we identified a new concern related to the Airport Improvement Program (CFDA #20.106).

We also followed up on the progress DOT has made in addressing reportable findings from our FY 2011-12 audit (report 13-5). We identified continuing concerns related to the Highway Safety Cluster (CFDA #20.600/20.601/20.602/20.610/20.611/20.612/20.613) and the Transit Services Programs Cluster (CFDA #20.513/20.516/20.521).

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

### **Finding WI-13-16: Airport Improvement Program Reporting**

DOT receives funding under the Airport Improvement Program from the U.S. Department of Transportation's Federal Aviation Administration (FAA). During FY 2012-13, DOT expended \$75.5 million under the Airport Improvement Program. Although we found that DOT had some policies and procedures in place

to ensure the programs were administered in accordance with federal regulations, we noted internal control concerns related to reporting.

As part of administering the Airport Improvement Program, DOT is required to report on the status of its grants within 90 days after the end of each federal fiscal year and when each grant closes. Further, FAA requested for federal fiscal year (FFY) 2011-12 annual reporting that DOT include only those expenditures for which reimbursement was requested before September 27, 2012, which was FAA's cut-off for fiscal-year end.

DOT is required to submit several different types of reports, including the following:

- an annual Federal Financial Report (FFR) that summarizes cash disbursements for all open grants;
- annual "Request for Advance or Reimbursement" (270) reports for each open nonconstruction grant that include information such as the federal and nonfederal share of program outlays for a grant;
- annual "Outlay Report and Request for Reimbursement for Construction Programs" (271) reports for each open construction grant that include information about the different types of expenditures for a grant such as administrative expenses, project inspection fees, and construction and project improvement costs;
- a separate FFR for each grant when it closes that includes information such as cash received and disbursed, expenditures, unobligated balances, and program income earned and expended; and
- a separate 270 or 271 report for each project within a grant when the grant closes.

To ensure that it is meeting the reporting requirements, DOT should have written procedures that document its process for preparing the reports, including a procedure for review of the reports for accuracy and reasonableness prior to submission to FAA. In addition, DOT should maintain documentation to support the amounts included in the reports.

Instructions for preparing the reports for the Airport Improvement Program, including definitions of what should be included for each reporting line, are available on FAA's website. However, DOT staff did not consistently follow the instructions or use the appropriate cut-off for fiscal-year end when preparing the reports. Further, we found that DOT does not have written procedures for staff to follow when preparing the reports that would, for example, indicate where amounts are obtained from DOT's systems. Finally, we found that DOT does not complete a supervisory review of the reports before they are submitted to FAA or maintain documentation to support the amounts included in the reports.

We tested six of the different types of reports submitted during FY 2012-13 and identified errors in five of the reports. For example, we found that DOT did not use the appropriate fiscal-year end cut-off date for an annual 270 report submitted for a grant with approximately \$600,000 in program outlays at the end of FFY 2011-12, resulting in overstated program outlays of approximately \$180,000. Because we noted internal control concerns that resulted in errors in five of the six reports we tested, it is likely similar errors exist in other reports submitted during FY 2012-13. Beginning in FFY 2011-12, FAA made changes to the required reporting frequency, which may have also contributed to some of the errors in preparing the reports.

### Recommendation

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*We recommend the Wisconsin Department of Transportation:*

- *develop written procedures for the preparation of the Airport Improvement Program reports and perform a supervisory review to ensure that complete and accurate financial reports are submitted to the federal government;*
- *work with the federal government to determine the appropriate reporting cut-off for fiscal year end to be used in preparing the annual reports; and*
- *maintain documentation to support the amounts included in all reports.*

### **Finding WI-13-16: Airport Improvement Program Reporting**

#### ***Airport Improvement Program*** (CFDA #20.106)

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

***Questioned Costs:*** None

**DOT Response and Corrective Action Plan:** DOT will take the following actions:

- The Bureau of Aeronautics (BOA) will expand and document procedures for the preparation of Airport Improvement Program reports by June 30, 2014. The Office of Policy, Budget, and Finance will review the reports and BOA will perform a supervisory review to ensure that complete, accurate, and timely financial reports are submitted to the federal government.
- BOA will contact FAA's regional office to clarify the appropriate cut-off for fiscal year end and then incorporate the response into the reporting procedures.

- BOA will begin attaching detailed reports from DOT financial systems to internal copies of the federal reports to support amounts reported.
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## Highway Safety Cluster

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 \$13.2 million in federal funds under the Highway Safety Cluster in FY 2012-13.

During our FY 2012-13 audit, we followed up on DOT's efforts to address concerns related to the Highway Safety Cluster that were identified during our FY 2011-12 audit. We noted continuing internal control concerns related to DOT's monitoring of maintenance of effort (MOE) requirements and its receipt and review of subrecipient single audit reports.

### Finding WI-13-17: Maintenance of Effort

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 Improvements Grants (CFDA #20.610);
- Incentive Grant Program to Increase Motorcyclist Safety (CFDA #20.612); and
- Child Safety and Child Booster Seats Incentive Grants (CFDA #20.613).

As part of these requirements, the State must continue to expend funds for similar activities under these programs from sources other than the Highway Safety Cluster, and at least at the same 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, which are FFY 2002-03 and FFY 2003-04.

The enactment of the federal Moving Ahead for Progress in the 21<sup>st</sup> 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 state funds for similar activities under these programs at least at the same average level as such expenditures for 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 program.

To meet the MOE requirements, DOT should ensure that it understands the requirements, monitors compliance, and documents how it meets the requirements. Because the MOE requirements apply to any state funds expended on these programs, DOT needs to consider any state funds expended by other state agencies and local entities on these activities as part of the applicable base level of expenditures against which it measures whether the MOE requirements are being met. Similarly, any state funds expended by other state agencies or local entities in subsequent years can be applied toward meeting the requirements.

During our FY 2011-12 audit, we found DOT did not have procedures in place to monitor and document its compliance with MOE requirements (Finding WI-12-35). In following up on these concerns during our FY 2012-13 audit, we again found that DOT did not have procedures in place to monitor and document its compliance with the MOE requirements. Further, DOT has not yet considered whether other state agencies or local entities had or are currently expending state funds on highway safety related activities in monitoring the MOE requirements. Subsequent to the end of FY 2012-13, DOT received some draft guidance from NHTSA regarding what expenditures would be subject to the MOE requirements. We discussed this guidance with NHTSA, which acknowledged that there are continuing discussions regarding the draft guidance. Given that there are still outstanding questions regarding the MOE requirements, DOT has not yet implemented its corrective action plan.

#### **☑ Recommendation**

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*We recommend the Wisconsin Department of Transportation continue to work with the National Highway Traffic Safety Administration to obtain clarification of the maintenance of effort requirements. In addition, we recommend the Wisconsin Department of Transportation develop and implement procedures to effectively monitor and document compliance with the maintenance of effort requirements for the Highway Safety Cluster programs, including:*

- *determining whether other state agencies and local entities expended state funds for related highway safety activities in the applicable base years that would be subject to the maintenance of effort requirements; and*
- *demonstrating whether it was compliant with the maintenance of effort requirements for FY 2011-12 and FY 2012-13.*

**Finding WI-13-17: Maintenance of Effort**

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

*Occupant Protection Incentive Grants* (CFDA #20.602)

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

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

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

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

**Questioned Costs:** None

**DOT Response and Corrective Action Plan:** Subsequent to the end of FY 2012-13, NHTSA provided preliminary guidance on the calculation of MOE. Using the guidance and resources currently available, DOT's Bureau of Transportation Safety (BOTS) has calculated draft MOE base figures and demonstrations of compliance under both SAFETEA-LU and MAP-21. BOTS will forward these calculations and the rationale for them to NHTSA for consideration and approval. BOTS will request specific guidance from NHTSA that will address the requirement to include state funds expended for highway safety by other state and local agencies in base figures and subsequent demonstrations of compliance. BOTS expects to resolve this finding by the onset of its NHTSA Management Review, which is scheduled for August 2014.

**Finding WI-13-18: Subrecipient Audit Monitoring**

Of the \$13.2 million expended under the Highway Safety Cluster, \$8.6 million was subgranted to approximately 300 nonprofit entities or local governments to provide services to the target populations. As the pass-through entity, DOT is responsible for monitoring subrecipients to ensure funding is expended in accordance with federal rules, as well as ensuring single audits are performed for subrecipients, if required.

During our FY 2011-12 audit, we reported concerns related to DOT's monitoring of subrecipients, including a lack of monitoring of subrecipient activity during the award period and not receiving and reviewing subrecipients' single audit reports (Finding WI-12-34). During our FY 2012-13 audit, we found that DOT has implemented some subrecipient monitoring activities, including documenting on-site visits and reviewing subrecipient activity through the WISE-Grants Electronic Grants Management System. However, we continue to be concerned that DOT is not meeting its responsibilities regarding subrecipient single audits.



According to OMB Circular A-133, any subrecipient that expends at least \$500,000 in federal funds during its fiscal year must have a single audit performed and submit a copy of the report to the federal government. As the pass-through entity, DOT is responsible for:

- ensuring that subrecipients required to have a single audit performed did so within nine months after the end of the subrecipient’s fiscal year;
- reviewing the reports and any audit findings related to the federal funds it has subgranted;
- issuing management decisions on audit findings within six months after receipt of the audit reports; and
- ensuring that subrecipients take timely and appropriate corrective action on audit findings.

During our FY 2012-13 audit, we found DOT did not fully implement its corrective action plan to research the best methodology for determining when subrecipients expend more than \$500,000. Although a meeting was held to discuss centralizing the subrecipient audit-monitoring function, further steps have not been taken. As a result, DOT did not have any procedures in place to identify which subrecipients of Highway Safety Cluster funds were required to have a single audit performed, track that audit reports were received and reviewed, and ensure that findings related to the Highway Safety Cluster were adequately resolved.

**Recommendation**

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*We recommend the Wisconsin Department of Transportation take steps to ensure that subrecipient audits are performed and related findings are resolved, as required by OMB Circular A-133.*

**Finding WI-13-18: Subrecipient Audit Monitoring**

*State and Community Highway Safety* (CFDA #20.600)

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

*Occupant Protection Incentive Grants* (CFDA #20.602)

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

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

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

Award Numbers

Award Years

Various

Various

**Questioned Costs:** None

**DOT Response and Corrective Action Plan:** The DOT Bureau of Transportation Safety (BOTS) is confident that federal funds are being expended for program purposes, as evidenced by monthly reporting and on-site monitoring of subrecipients. NHTSA has also agreed that these are appropriate monitoring activities during the award period.

BOTS will address subrecipient audits as required by OMB Circular A-133 by continuing to work with the Wisconsin Department of Administration to determine whether the identification of subrecipients subject to single audits can be accomplished by using the statewide accounting system, WiSMART. BOTS will also continue to work with DOT's Office of Policy, Budget, and Finance to determine how best to internally identify and communicate subrecipient single audit information across the various program areas receiving federal pass-through dollars. These collaborative efforts will result in implementation of a corrective action plan effective with the FFY 2014-15 grant cycle to resolve this finding. During the interim, BOTS will select a sample of subrecipients and access the Federal Audit Clearinghouse, document whether single audit reports were filed and findings issued, and follow up on any findings impacting BOTS highway safety funding.

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## **Transit Services Programs Cluster**

The Transit Services Programs Cluster is composed of three distinct programs:

- Capital Assistance Program for Elderly Persons and Persons with Disabilities (5310 program) (CFDA #20.513)—The objective of this program is to improve mobility for elderly individuals and individuals with disabilities where public transportation services are unavailable, insufficient, or inappropriate.
- Job Access–Reverse Commute (JARC) program (CFDA #20.516)—The objectives of this program are to improve access to transportation services to employment and employment-related activities for eligible low-income individuals, and to transport residents of urbanized and nonurbanized areas to suburban employment opportunities.
- New Freedom Program (CFDA #20.521)—The objective of this program is to provide additional tools, beyond those required by the Americans with Disabilities Act, to assist disabled individuals with transportation, including to and from employment and employment-related activities.

DOT receives funding under the Transit Services Programs Cluster from the U.S. Department of Transportation's Federal Transit Administration (FTA). During FY 2012-13, DOT expended \$5.8 million under the Transit Services Programs Cluster, including \$0.8 million under the 5310 program, \$3.0 million under the JARC program, and \$2.0 million under the New Freedom Program.

During our FY 2012-13 audit, we followed up on DOT's efforts to address concerns related to the Transit Services Programs Cluster that were identified during our FY 2010-11 and FY 2011-12 audits. DOT has taken corrective action regarding equipment management (Finding WI-12-31) and procurement (Finding WI-12-33). However, we noted continuing internal control concerns related to reporting and subrecipient monitoring.

The enactment of MAP-21 in July 2012 eliminated the JARC program and the New Freedom Program. However, many of the projects under the New Freedom Program will be eligible under the 5310 program, and many of the projects under the JARC program will be eligible under other federal transit programs. DOT should consider these changes as it implements our recommendations.

### **Finding WI-13-19: Reporting**

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

During our FY 2010-11 and FY 2011-12 audits, we identified several errors in the FFRs and the Milestone Progress Reports, and we recommended DOT take steps to ensure the accuracy of the information included in these reports (Finding WI-12-32). In response to these concerns, DOT developed an instructional document to assist staff in preparing the reports, and it formalized the reporting procedures in the *Transit Procedures and Oversight Manual*. Both the instructional document and the manual were available for staff to use in preparing the reports starting in late 2012.

During our FY 2012-13 audit, we reviewed the FFRs and Milestone Progress Reports that DOT submitted to FTA in October 2013. We found the information in these Milestone Progress Reports that we reviewed to be accurate and complete. DOT also accurately reported amounts for encumbrance and expenditure activity in the FFRs that we reviewed. However, DOT did not maintain documentation to support amounts reported for the recipient share of expenditures or for the recipient share of unliquidated obligations for 11 of the 13 FFRs that were required to be submitted. DOT is planning on implementing a grants management system during 2014, which it anticipates will help staff in documenting subrecipient information that will be used in the preparation of future reports.

Although DOT has made progress in improving the accuracy and completeness of its reporting for the Transit Services Programs Cluster, it is important that it maintain documentation to support all of the amounts reported.

### Recommendation

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*We recommend the Wisconsin Department of Transportation maintain supporting documentation for all amounts reported in the Federal Financial Reports.*

#### **Finding WI-13-19: Reporting**

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

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

*Questioned Costs:* None

**DOT Response and Corrective Action Plan:** The Transit Section of DOT is in the process of implementing a web-based grants management system. The grants management system will increase the efficiency and effectiveness of DOT's core business functions including federal reporting.

Full implementation of the grants management system is expected within calendar year (CY) 2014. During the implementation, DOT will design a process and reporting tool to record and monitor all required elements of the FFRs and Milestone Progress Reports, including the subrecipient's share of expenditures. Each subrecipient's share of expenditures is currently reported to DOT by subrecipients during the quarterly billing process; however, compiling the cumulative records by federal grant is a very cumbersome task. The new grants management system will have the capability to compile, report, and record each subrecipient's share of expenditures by federal grant from the subrecipient's quarterly billing forms. The reports from the grants management system that DOT will use to complete the FFRs and Milestone Progress Reports will be saved electronically to document the figures used for federal reporting.

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#### **Finding WI-13-20: Subrecipient Audit Monitoring**

Of the \$5.8 million expended under the Transit Services Programs Cluster, \$4.9 million was subgranted through JARC and the New Freedom Program to nonprofit entities, local governments, and one for-profit entity to provide services to the target populations. As the pass-through entity, DOT is responsible for monitoring subrecipients to ensure funding is expended in accordance with federal rules, as well as ensuring subrecipients have a single audit performed, if required. DOT had 31 subrecipients that expended funds from these two programs in FY 2012-13.

During our FY 2010-11 and FY 2011-12 audits, we reported concerns related to DOT's monitoring of subrecipients, including concerns with monitoring of subrecipient activity during the award period and the receipt and review of subrecipients' single audit reports (Finding WI-12-30). In response, DOT has taken steps to improve monitoring of subrecipients during the award period. For example, DOT periodically conducts site visits of subrecipients and recently implemented a procedure to request and review supporting documentation, including local match documentation, for one subrecipient's reimbursement request per quarter for each grant program. However, DOT has not fully addressed our concerns related to subrecipient single audit reports.

According to OMB Circular A-133, any subrecipient that expends at least \$500,000 in federal funds during its fiscal year must have a single audit performed and submit a copy of the report to the federal government. As the pass-through entity, DOT is responsible for:

- ensuring that subrecipients required to have a single audit performed did so within nine months after the end of the subrecipient's fiscal year;
- reviewing the reports and any audit findings related to the federal funds it has subgranted;
- issuing management decisions on audit findings within six months after receipt of the audit reports; and
- ensuring that subrecipients take timely and appropriate corrective action on audit findings.

In response to our past recommendations, DOT created tracking spreadsheets to identify subrecipients that are required to have a single audit performed. However, we found the tracking spreadsheets do not document several important responsibilities of DOT as the pass-through entity, including whether:

- DOT received the subrecipient's single audit report or reviewed the Data Collection Form on the Federal Audit Clearinghouse website to determine if a single audit report is available for the subrecipient;
- the subrecipient audit was completed within nine months of the end of the subrecipient's fiscal year;
- there were findings and the status of DOT's follow-up on the findings; and
- DOT issued a management decision on audit findings within six months after receipt of the audit report, if applicable.

We also identified concerns with DOT’s review of some of the subrecipient audit reports:

- In one subrecipient audit report, DOT staff identified a finding related to the Transit Services Programs Cluster but did not follow up on the finding with the subrecipient to determine if corrective actions were being taken and to issue a management decision.
- For one subrecipient, DOT staff accepted and reviewed a financial statement audit report but did not determine that the audit did not meet single audit requirements.
- For two subrecipients, DOT staff did not identify that single audit reports were available.

**Recommendation**

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*We recommend the Wisconsin Department of Transportation continue its efforts to develop and implement procedures to ensure subrecipient audits are completed and reviewed as required by OMB Circular A-133, including:*

- *obtaining subrecipient single audit reports or reviewing the Federal Audit Clearinghouse website to determine if there are relevant findings that require follow up;*
- *documenting its review of findings included in subrecipient audit reports; and*
- *issuing management decisions on audit findings within six months after receipt of the audit reports.*

**Finding WI-13-20: Subrecipient Audit Monitoring**

*Job Access–Reverse Commute* (CFDA #20.516)

*New Freedom Program* (CFDA #20.521)

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

**Questioned Costs:** None

**DOT Response and Corrective Action Plan:** For the CY 2015 application cycle for the 5310 program, DOT Transit Section staff will implement procedures to ensure that subrecipient audits are completed and reviewed, as required by OMB Circular A-133. These procedures will be documented in either a tracking spreadsheet or in the new grants management system

and will be completed annually after the close of the subrecipient grant application process. The procedures include:

- Applicants will continue to certify in the application process whether or not they are required to have a single audit performed. Subrecipients that do not meet the threshold for a single audit will continue to be classified as high-risk and will be required to submit more extensive reimbursement documentation than low-risk subrecipients.
- After the close of the subrecipient application process, Transit Section staff will review the Federal Audit Clearinghouse website to verify whether the subrecipient single audit was completed within nine months of the end of the subrecipient's fiscal year and if there were any findings in the audit related to the transit project. All subrecipients, regardless of their certification in the application, will be checked in the Federal Audit Clearinghouse website.
- If findings related to the transit project are indicated on the Federal Audit Clearinghouse website, then a full audit report will be requested from the subrecipient.
- After review of the full audit report, DOT staff will determine if the subrecipient must submit a corrective action plan and any additional information to DOT. This determination will be made within six months after receipt of the full audit report.
- If a corrective action plan submission is required of the subrecipient, DOT will review and approve the corrective action plan.
- Subrecipients with no transit-related findings or an approved corrective action plan may be awarded a grant.
- DOT will oversee subrecipients' follow-through on corrective action plans, as necessary.

Although CY 2014 is a transition year for JARC and the New Freedom Program to expend the final federal dollars and to move projects to either 5310 or the public transit programs (5311 and 5307), these same procedures will be followed for those programs.

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**Wisconsin Department of Transportation  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Transportation**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-16	20.106	Airport Improvement Program	Airport Improvement Program Reporting	\$ 0
WI-13-19	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting*	0
WI-13-20	20.516	Job Access–Reverse Commute	Subrecipient Audit Monitoring*	0
WI-13-20	20.521	New Freedom Program	Subrecipient Audit Monitoring*	0
WI-13-18	20.600	State and Community Highway Safety	Subrecipient Audit Monitoring*	0
WI-13-18	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Audit Monitoring*	0
WI-13-17	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort*	0
WI-13-18	20.602	Occupant Protection Incentive Grants	Subrecipient Audit Monitoring*	0
WI-13-17	20.602	Occupant Protection Incentive Grants	Maintenance of Effort*	0
WI-13-18	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Audit Monitoring*	0
WI-13-17	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort*	0
WI-13-18	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Audit Monitoring*	0
WI-13-17	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort*	0
WI-13-18	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Audit Monitoring*	0
WI-13-17	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort*	0

\*Repeat finding from report 13-5.

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



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## University of Wisconsin System ■

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The University of Wisconsin (UW) System provides postsecondary academic education for approximately 181,000 students. The System includes 13 four-year universities, 13 two-year 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. UW Colleges are 13 two-year campuses that offer 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, reviewing, and monitoring systemwide policies; financial planning for the system; and maintaining fiscal control.

During FY 2012-13, UW System's operating costs totaled approximately \$4.6 billion, and it administered \$1.9 billion in federal financial assistance. This federal financial assistance included \$605.0 million disbursed under the Research and Development Programs Cluster, of which \$19.9 million was funded by the American Recovery and Reinvestment Act (ARRA), and \$1.2 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, contracts, and subgrants that UW System administered during FY 2012-13. 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 our FY 2012-13 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with

UW-Extension, which is responsible for fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal grant requirements. There were no findings to report and, therefore, we do not include a subsection for the Humanities Council.

Finally, we followed up on progress made by UW institutions on reportable findings included in our FY 2011-12 audit (report 13-5). 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 access to HRS that increases the risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS (Findings WI-13-27 and WI-13-28). We evaluated each of these findings to determine if they were applicable to each of UW System's major programs, and we determined these security concerns, when combined, represent a significant deficiency in internal controls for the Research and Development Programs Cluster.

## University of Wisconsin-Milwaukee

UW-Milwaukee, which provides instruction to 29,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$518.1 million in FY 2012-13. For that period, UW-Milwaukee administered \$252.7 million, including \$27.6 million for the Research and Development Programs Cluster and \$210.2 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. Overall, UW-Milwaukee's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to the return of student financial assistance funds.

### **Finding WI-13-21: Return of Student Financial Assistance Funds**

Student financial assistance funds are awarded and disbursed to UW-Milwaukee students to offset attendance costs, such as tuition and housing. If a student receiving financial assistance withdraws from an institution, the student may no longer be eligible for the full amount of funds originally awarded. Therefore, if the amount disbursed to the student is greater than the amount "earned," as determined by the percentage of school days attended during the semester, UW-Milwaukee must calculate the amount to be returned to the financial assistance programs in accordance with federal regulations. Both UW-Milwaukee and the student may be responsible for returning funds to the programs. We tested return-of-funds calculations for 15 students who withdrew during FY 2012-13, and we identified three concerns with UW-Milwaukee's return-of-funds calculations.

First, UW-Milwaukee staff incorrectly determined the number of days in the spring 2013 semester. Because UW-Milwaukee staff considered the institutional break period to be six days instead of eight days, the automated return-of-funds calculations in the student information system used 111 days for the spring 2013 semester instead of 109 days. As a result, UW-Milwaukee incorrectly calculated the amount of funds to be returned to the student financial assistance programs for students who withdrew during the spring 2013 semester. For example, for four students in our selection, a total of \$103 more was returned to the student financial assistance programs than required. Because the return-of-funds calculation is automated, it is likely that UW-Milwaukee incorrectly calculated the amount of funds to be returned for all 446 students who withdrew during the spring 2013 semester. We do not question costs because more funds were returned to the student financial assistance programs than required.

Second, UW-Milwaukee incorrectly calculated the institutional charges for 4 of the 15 students we selected for testing. Before performing a return-of-funds calculation, financial aid staff are required to determine the amount of institutional charges, such as tuition and fees, incurred by each student. For three of the students, we found UW-Milwaukee used charges that were initially assessed to the student in its calculation of institutional charges instead of using the actual institutional charges incurred as of the student's withdrawal date. For example, one full-time student was initially assessed \$2,819 in tuition and fees. Prior to withdrawal, the student dropped two classes, and tuition and fees actually charged to the student were reduced to \$1,028. However, UW-Milwaukee included institutional charges of \$2,819 in the return-of-funds calculation, rather than \$1,028. As a result, UW-Milwaukee returned \$1,395 to the student financial assistance programs, when it was required to return only \$509. These errors occurred because UW-Milwaukee believed federal guidance made consideration of adjustments to institutional charges optional. For the fourth student, we found that UW-Milwaukee inadvertently miscalculated the institutional charges to be \$1,000 less than the actual institutional charges. However, this error did not affect the total amount returned to the federal government. We do not question costs for these four students because the errors did not affect the total amount of student financial assistance that was returned or more was returned than required.

Third, 2 of the 15 students we selected for testing took classes during the summer 2012 semester. However, for one student, UW-Milwaukee incorrectly calculated the percentage of school days completed because of the complexities associated with return-of-funds calculations for module classes. As a result, the student was required to return \$110 more of Federal Pell Grant Program funds than UW-Milwaukee calculated. Therefore, we question \$110 of Federal Pell Grant Program funds that UW-Milwaukee did not return to the Federal Pell Grant Program because of the miscalculation.

**☑ Recommendation**

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*We recommend the University of Wisconsin-Milwaukee review its procedures for calculating returns of federal student financial assistance to ensure amounts are properly calculated, including:*

- *ensuring that the correct number of days in the semester is used;*
- *applying consistent procedures based on federal regulations in determining institutional charges to be included when completing return-of-funds calculations; and*
- *ensuring that module classes are properly considered when completing return-of-funds calculations.*

**Finding WI-13-21: Return of Student Financial Assistance Funds*****Federal Supplemental Educational Opportunity Grants (CFDA #84.007)***

<u>Award Number</u>	<u>Award Year</u>
P007A124554	FY 2012-13

***Questioned Costs:*** None

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

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

***Questioned Costs:*** None

***Federal Pell Grant Program (CFDA #84.063)***

<u>Award Numbers</u>	<u>Award Years</u>
P063P110437	FY 2011-12
P063P120437	FY 2012-13

***Questioned Costs:*** \$110

***Federal Direct Student Loans (CFDA #84.268)***

<u>Award Number</u>	<u>Award Year</u>
P268K130437	FY 2012-13

***Questioned Costs:*** None

***Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) (CFDA #84.379)***

<u>Award Number</u>	<u>Award Year</u>
P379T130437	FY 2012-13

***Questioned Costs:*** None

**UW-Milwaukee Response and Corrective Action Plan:** UW-Milwaukee's Department of Financial Aid reviewed procedures for calculating returns of federal student financial assistance, and plans to make changes as noted below.

UW-Milwaukee used six days for the spring break period when it should have used eight days. UW-Milwaukee has since checked the academic-year calendar against the holiday-schedule table to ensure that it is now using the correct number of days for spring break. UW-Milwaukee has also implemented a set of internal checks and balances where the programming specialist for Panther Access to Web Services (PAWS) checks with the return-of-funds coordinator to confirm that the correct number of days for all the holidays in the holiday-schedule table are used. This should ensure the correct number of days is used for the return-of-funds calculation.

For the return-of-funds calculation, UW-Milwaukee's policy has been to use the institutional charges as posted at the time the student financial assistance was disbursed. This was based on its interpretation of the Federal Student Aid Handbook and the Federal Register. UW-Milwaukee has adopted the recommendation of using the institutional charges as of the day the student withdraws, and it began implementing this practice as of the start of the 2013-14 award year.

UW-Milwaukee was made aware that for one student who attended during the summer 2012 modular term that it incorrectly counted the days attended in the semester. This was an isolated case of human error and all the other students from the summer 2012 modular term were checked to ensure it was an isolated issue. UW-Milwaukee has initiated the process to return \$110 to the Federal Pell Grant Program on behalf of the one student identified. This circumstance arose from the policy to have professors report the week a student stopped attending a class. In this case, there were two grades of F1 for the first module and F0 for the second module. When doing the return-of-funds calculation, the Department of Financial Aid counted the days between the F1 and the F0 module start dates, when in fact those days should not have been counted because an F0 constitutes a non-attendance in the class according to existing procedures. Since finding this error, UW-Milwaukee has also attended several return-of-funds seminars and webinars on module terms to confirm it is in compliance with the counting of days attended for each student.

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## **University of Wisconsin-Whitewater**

UW-Whitewater, which provides instruction to 12,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$153.7 million in FY 2012-13. For that period, UW-Whitewater administered \$90.8 million, including \$354,000 for the Research and Development Programs Cluster and \$88.2 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.

Overall, UW-Whitewater's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns related to the return of student financial assistance funds.

### **Finding WI-13-22: Return of Student Financial Assistance Funds**

Student financial assistance funds are awarded and disbursed to UW-Whitewater students to offset attendance costs, such as tuition and housing. If a student receiving financial assistance withdraws from an institution, the student may no longer be eligible for the full amount of funds originally awarded.

A student may provide official notification to the institution of his or her intent to withdraw, or a student may unofficially withdraw from the institution if the student does not notify the institution of his or her intent to withdraw but has stopped attending classes. Federal regulations require an institution to have procedures for determining whether a student has unofficially withdrawn from classes. If a student who began attendance, and who has not officially withdrawn, does not earn a passing grade in at least one course over an entire period, the institution must assume, for federal financial assistance purposes, that the student has unofficially withdrawn unless the institution can document that the student completed the period.

The Financial Aid Office has established procedures for determining whether a student has unofficially withdrawn from classes, in which case a return-of-funds calculation should be performed. Based on our discussions with the Financial Aid Office, instructors are to give students who stopped attending a class an "L" grade, and students who dropped a class a "W" grade. After grades are posted each semester, financial aid staff run a report to identify students that received only L grades or W grades, as these students would be considered as having unofficially withdrawn from classes during the semester. However, upon discussion with the Registrar's Office, we were told that the procedures established by the Financial Aid Office were not being followed by the instructors. Apparently, instructors awarded L grades only to those students who never attended class. If a student attended one or more class sessions and then stopped attending class, instructors awarded an F grade to the student.

To determine whether students who may have unofficially withdrawn have not been identified by financial aid staff, we reviewed a list provided by the Registrar's Office of all students who received only F grades in the summer 2012 semester, the fall 2012 semester, or the spring 2013 semester. The list contained 129 students who were disbursed a total of \$730,915 in federal student financial assistance. Based on federal regulations, these 129 students likely should have been considered unofficially withdrawn, unless staff can document that the student completed the period. Return-of-funds calculations were not performed for any of these students, and no funds were returned to the federal programs.

Miscommunication between the Financial Aid Office and the Registrar's Office regarding the use of L grades by instructors led to the financial aid staff not identifying these potential unofficial withdrawals.

When an institution does not know the point at which a student has unofficially withdrawn from classes, federal regulations indicate the institution should use the 50 percent point in the semester. Based on this, we estimate questioned costs of \$365,457, or 50 percent of the total federal financial assistance disbursed to these 129 students.

### Recommendation

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*We recommend the University of Wisconsin-Whitewater:*

- *review the records for all students who received only F grades and were disbursed federal student financial assistance, and determine whether a return-of-funds calculation needs to be performed;*
- *perform any required return-of-funds calculations; and*
- *implement procedures to ensure that all unofficial withdrawals are identified and return-of-funds calculations are completed in the future.*

#### **Finding WI-13-22: Return of Student Financial Assistance Funds**

##### ***Federal Supplemental Educational Opportunity Grants*** (CFDA #84.007)

<u>Award Number</u>	<u>Award Year</u>
P007A12456	FY 2012-13

***Questioned Costs: \$2,375***

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

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2012-13

***Questioned Costs: \$4,228***

##### ***Federal Pell Grant Program*** (CFDA #84.063)

<u>Award Number</u>	<u>Award Year</u>
P063P12044	FY 2012-13

***Questioned Costs: \$75,652***

##### ***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Number</u>	<u>Award Year</u>
P268K13044	FY 2012-13

***Questioned Costs: \$283,202***

**UW-Whitewater Response and Corrective Action Plan:** UW-Whitewater will review the records for all 129 students who received all F (or L) grades and received federal student financial assistance to determine if the students unofficially withdrew. For those students who unofficially withdrew, UW-Whitewater will determine the date of last attendance and will perform a return-of-funds calculation as needed for students who unofficially withdrew and received federal financial assistance.

The preliminary return-of-funds calculations indicate that if all 129 students unofficially withdrew, a maximum of \$38,807 could be required to be returned by students and UW-Whitewater could be required to return \$264,571. As UW-Whitewater finalizes the return-of-funds calculations, the above amounts will be reduced for any students cited in this section of the audit who continued at the institution beyond the half-way point in the semester.

UW-Whitewater will strengthen procedures to ensure that all unofficial withdrawals are identified, revisit the communications to faculty and instructors to ensure everyone understands the appropriate use of the L grade, and contact deans and department chairs about the importance of reporting the last date of attendance. The correspondence with deans and department chairs will highlight the need for the Financial Aid Office to contact faculty directly when a last date of attendance is required. Further, the existing policy on reporting L grades will be a point of emphasis during future grade reporting cycles to ensure compliance with existing policies. Finally, UW-Whitewater will work with other UW System institutions to determine a best practice for reporting the last date of attendance through the online grade roster.

**University of Wisconsin System  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Education**

***University of Wisconsin-Milwaukee***

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-21 <sup>1</sup>	84.007	Federal Supplemental Educational Opportunity Grants	Return of Student Financial Assistance Funds	\$ 0
WI-13-21 <sup>1</sup>	84.038	Federal Perkins Loan Program— Federal Capital Contributions	Return of Student Financial Assistance Funds	0
WI-13-21 <sup>1</sup>	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	110
WI-13-21 <sup>1</sup>	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	0
WI-13-21 <sup>1</sup>	84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Return of Student Financial Assistance Funds	0



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>Amount Questioned</u>
WI-13-22	84.007	Federal Supplemental Educational Opportunity Grants	Return of Student Financial Assistance Funds	\$ 2,375
WI-13-22	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Return of Student Financial Assistance Funds	4,228
WI-13-22	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	75,652
WI-13-22	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	283,202

**Findings Affecting Multiple Programs**

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-27 <sup>2</sup>	Research and Development Programs Cluster	Access Concerns with the University of Wisconsin System’s Human Resource System*	\$ 0
WI-13-28 <sup>2</sup>	Research and Development Programs Cluster	Program Change Controls over the University of Wisconsin System’s Human Resource System*	0

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

<sup>2</sup> Findings WI-13-27 and WI-13-28 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 13-5.

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



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## Wisconsin Technical College System ■

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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 2012-13, WTCS disbursed \$139.7 million of which federal grants financed \$27.4 million.

We followed up on the progress WTCS made in addressing prior audit Findings WI-12-59 through WI-12-65. WTCS has implemented corrective actions to materially address our concerns related to Findings WI-12-61, WI-12-63, WI-12-64, and WI-12-65. Although WTCS indicated it implemented corrective actions at the end of our audit period to address time distribution concerns, we again question an undetermined amount charged to federal grants during FY 2012-13. Finally, continued effort is needed to ensure employee access to process accounting transactions enforces properly separated job duties and to ensure that subgrants funded through Career and Technical Education-Basic Grants to States (CFDA #84.048) limit administrative costs to 5.0 percent of total subgrant expenditures.

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

### **Finding WI-13-23: 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 and to distribute work effort to multiple activities or grants. The time distribution function within PTAWeb, if used properly, would allow WTCS employees working on multiple activities or grants to comply with the time reporting requirements of OMB Circular A-87 by distributing the employees' actual work effort. However, during our 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).

As part of our FY 2012-13 audit, we followed up and found WTCS has begun to implement corrective action to address our prior audit concerns in this area. WTCS implemented a new payroll time and attendance policy in April 2013. This policy requires employees to use PTAWeb to record their actual work effort when working on multiple grants or activities. In addition, the new payroll time and attendance policy requires employees working on only one grant or activity to certify they do so on a semiannual basis. WTCS staff indicated that these certifications began in July 2013. However, because these corrective actions were not in place throughout our audit period, we cannot be assured that employee time was properly distributed during FY 2012-13 in accordance with federal requirements. Therefore, we again question an undetermined amount charged to federal grants during FY 2012-13. At this time, because WTCS indicates it has taken corrective actions, we do not repeat our prior audit recommendation. We will determine whether WTCS's corrective actions were effective in addressing this concern during a future audit.

As part of our review of the Statewide Data Systems (CFDA #84.384) grant funds that WTCS received from the Department of Public Instruction, we note that WTCS transferred payroll costs to the Statewide Data Systems grant with limited supporting documentation. In April 2013, WTCS transferred \$53,721 in payroll and fringe benefit costs for seven individuals from other federal grants and activities to the Statewide Data Systems grant. The WTCS staff person who transferred these costs indicated that these seven individuals worked more hours on the Statewide Data Systems grant than were recorded on PTAWeb for various pay periods from November 2012 to April 2013. However, WTCS was unable to provide any personnel activity reports or equivalent documentation supporting the additional work effort charged to the federal government. Since actual work effort is unknown, we could not determine the amount, if any, of excess costs charged to the Statewide Data Systems grant in FY 2012-13. Therefore, we question an undetermined amount of

payroll costs charged to the Statewide Data Systems grant administered by WTCS. Because WTCS's new payroll time and attendance policy should, if followed, address concerns in this area, we do not make a recommendation.

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### Finding WI-13-23: Time Distribution for Federal Grant Programs

*ARRA—Statewide Data Systems (CFDA #84.384)*

<u>Award Number</u>	<u>Award Year</u>
R384A100015	2011

*Multiple Other Programs*

*Questioned Costs:* Undetermined

**WTCS Response and Corrective Action Plan:** WTCS will revise its claim for Statewide Data Systems (CFDA #84.384) grant funds to reflect payroll and fringe benefit costs supported by PTAWeb payroll records.

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### Finding WI-13-24: WiSMART Access

WTCS uses WiSMART, the State's central accounting system, to process transactions for federal programs, including payment transactions. It is important that only current WTCS staff have access to WiSMART, that each staff member with access use only his or her assigned user identification (ID), and WTCS ensures that each staff member's WiSMART access is established with properly separated job duties enforced. This reduces the risk that unauthorized individuals could enter and/or approve payment and other transactions, including those charged to federal programs, and ensures accountability for the transactions processed.

During our FY 2011-12 audit, we identified two concerns with internal control over access to WiSMART. First, we had found WiSMART access had not been removed in a timely manner for individuals who had terminated employment with WTCS in 2011. In addition, current WTCS staff had been sharing and using a user ID and password belonging to one of these individuals in order to process transactions in WiSMART. Second, we had identified two current WTCS staff who had access to WiSMART to enter and place all levels of approval on a variety of transactions, such as transactions that could charge amounts to federal programs and result in a drawdown of federal funds, without review or approval by another WTCS employee. However, we were most concerned because WiSMART access granted to those two individuals, when combined with the WiSMART access granted to the terminated individual's user ID that had been shared, allowed both individuals to enter and approve payment transactions without review or approval by another WTCS employee (Finding WI-12-60).

As part of our FY 2012-13 audit, we followed up and found WTCS has taken some steps to address our prior audit concerns in this area. In July 2013, WTCS had access removed for the shared user ID belonging to the terminated individual. In an attempt to eliminate concerns over the separation of duties, WTCS also requested and received certain access changes to current staff user IDs.

Although the new access restricts the ability for two employees to enter and approve a transaction, we found these employees can modify and approve a variety of transactions, including modifications to payment transaction data, without review or approval by another WTCS employee. Additionally, WTCS did not take steps to restrict the access noted in our prior audit for the two employees able to process transactions that could involve charging amounts to federal programs and result in a drawdown of federal funds without review or approval by another WTCS employee. As a result of inappropriate separation of duties, WTCS continues to be at risk that inappropriate transactions, such as payment transactions, may be processed and/or unallowable costs may be charged to federal programs.

#### Recommendation

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*We recommend the Wisconsin Technical College System ensure that employee access to WiSMART enforces properly separated job duties.*

#### **Finding WI-13-24: WiSMART Access**

##### *Multiple Programs*

*Questioned Costs: None*

**WTCS Response and Corrective Action Plan:** WTCS will add an additional supervisor to the approval process and revise the WiSMART security profiles of its two employees to ensure that these employees cannot modify and approve transactions, including modifications to payment transaction data, without review and approval by another WTCS employee.

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#### **Finding WI-13-25: Subrecipient Administrative Cost Limit**

WTCS administers the Career and Technical Education-Basic Grants to States and subgrants federal funds to subrecipients, such as Wisconsin's 16 technical college districts. Subrecipients may receive subgrants under one or more programs supported by the Career and Technical Education-Basic Grants to States. WTCS is responsible for ensuring its subrecipients comply with federal regulations, including the requirement that subrecipients spend no more than 5.0 percent of these funds on administration. WTCS specifies in guidelines provided to subrecipients whether administrative costs are allowed for each program. For programs that are eligible for administrative costs, WTCS also specifies that these

costs are limited to 5.0 percent of total subgrant expenditures. During its initial review of the subrecipients' applications and subgrant budgets, WTCS considers whether the limit on administrative costs is anticipated to be met.

During our FY 2011-12 audit, we identified concerns and made a recommendation for WTCS to ensure that subrecipient administrative costs are limited to 5.0 percent of total subgrant expenditures, as required by federal regulations (Finding WI-12-62).

As part of our FY 2012-13 audit, we followed up on WTCS's efforts to implement its planned corrective actions. Although WTCS had taken steps to ensure that budgeted administrative costs of eligible subgrants did not exceed 5.0 percent of total budgeted expenditures, we again found instances in which subrecipients had been reimbursed administrative costs exceeding 5.0 percent of total subgrant expenditures. We reviewed 16 subgrants eligible for administrative costs and found 3 for which WTCS reimbursed administrative costs exceeding 5.0 percent of the total subgrant expenditures. The most significant of these three instances was for a subgrant with budgeted total expenditures of \$81,190, including budgeted administrative costs of \$4,060. As of August 2013, the actual total expenditures were \$30,009. Therefore, actual administrative costs should have been limited to \$1,500, or 5.0 percent of the total subgrant expenditures. However, WTCS charged the federal government \$4,810 for administrative costs, which is \$3,310 more than the maximum allowed. We note that the administrative costs exceeding 5.0 percent for the other two subgrants identified were smaller, with the three exceptions noted totaling \$3,412. Because the total likely questioned costs are less than the \$10,000 reporting threshold included in OMB Circular A-133, we do not question any costs but do make a recommendation for corrective action.

**Recommendation**

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*We recommend the Wisconsin Technical College System ensure that subrecipient administrative costs are limited to 5.0 percent of total subgrant expenditures, as required by federal regulations and WTCS policy.*

**Finding WI-13-25: Subrecipient Administrative Cost Limit**

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

<u>Award Number</u>	<u>Award Year</u>
V048A120049	2013

**Questioned Costs:** None

**WTCS Response and Corrective Action Plan:** WTCS has revised its grant review process to include not only a review of administrative cost limits at the time of the grant award or grant revision but also at year-end close. This will ensure that subrecipient administrative costs are limited to 5.0 percent of total expenditures as required by federal regulations.

**Wisconsin Technical College System  
Summary of Findings and Questioned Costs  
FY 2012-13**

**U.S. Department of Education**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-25	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit*	\$ 0
WI-13-23	84.384	ARRA-Statewide Data Systems	Time Distribution for Federal Grant Programs	Undetermined
WI-13-23		Multiple Programs	Time Distribution for Federal Grant Programs*	Undetermined
WI-13-24		Multiple Programs	WiSMART Access*	0

\*Repeat finding from report 13-5.

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





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# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2013 ■

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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 2012-13:

#### 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
10.553/10.555 10.556/10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.228/14.255	Community Development Block Grants—State-Administered CDBG Cluster
16.738/16.803	Justice Assistance Grant (JAG) Program Cluster
20.106	Airport Improvement Program
20.205/20.219	Highway Planning and Construction Cluster
64.015	Veterans State Nursing Home Care
81.041	State Energy Program
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.372/84.384	Statewide Data Systems Cluster
84.377/84.388	School Improvement Grants Cluster
93.044/93.045/93.053	Aging Cluster
93.268	Immunization Cooperative Agreements
93.283	Centers for Disease Control and Prevention—Investigations and Technical Assistance
93.558/93.714	Temporary Assistance for Needy Families (TANF) Cluster
93.568	Low-Income Home Energy Assistance (LIHEAP)
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance

Applicable CFDA Number	Federal Program
93.767	Children’s Health Insurance Program
93.775/93.777/93.778	Medicaid Cluster
93.959	Block Grants for the Prevention and Treatment of Substance Abuse
94.006	AmeriCorps
97.067	Homeland Security Grant Program
Various	Research and Development Programs Cluster
Various	Student Financial Assistance Cluster

## Section II

### Financial Statement Findings

This section of the schedule includes all material weaknesses or significant deficiencies related to internal control over financial reporting and on compliance and other matters that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Findings WI-12-66, WI-12-69, and WI-12-70 from report 13-5 have been resolved. Repeat findings from report 13-5 are indicated with an asterisk (\*).

#### **Finding WI-13-26: Financial Reporting Process for the Department of Employee Trust Funds**

***Criteria:***

The Department of Employee Trust Funds (ETF) prepares financial statements for the various benefit programs it administers for inclusion in the State’s Comprehensive Annual Financial Report (CAFR). This includes financial statements for the Wisconsin Retirement System (WRS) Fund, the Accumulated Sick Leave Fund, and health and life insurance programs for active and retired employees of the State and participating local governments. ETF is responsible for maintaining effective internal controls to ensure the financial statements of the various benefit programs it administers are fairly presented in accordance with generally accepted accounting principles.

***Condition:***

ETF did not establish sufficient procedures and controls related to the preparation and review of its financial statements for inclusion in the State’s CAFR. Therefore, ETF could not be assured that financial statement misstatements were prevented, or detected and corrected in a timely manner, and that the financial statements were fairly presented.

***Questioned Costs:***

None

***Context:***

ETF is responsible for the preparation of financial statements included in the State's CAFR for the various benefit programs it administers, including the WRS Fund and the Accumulated Sick Leave Fund. The WRS Fund earned \$8.6 billion in net investment income and collected \$1.7 billion from contributions during FY 2012-13. The Accumulated Sick Leave Fund earned \$220.0 million in investment income during FY 2012-13.

***Effect:***

Because of the lack of a sufficient review process as part of its preparation of the financial statements included in the State's CAFR, ETF failed to identify a change needed in its procedures to properly incorporate changes the State of Wisconsin Investment Board made in reporting investment income. As a result, we identified the following material errors in the FY 2012-13 financial statements:

- a \$241.2 million understatement in net investment income, a \$117.9 million overstatement in Cash and Cash Equivalents, and a \$359.1 million overstatement in a liability account in the WRS Fund's financial statements;
- a \$160.8 million overstatement in investment income, a \$200.3 million understatement in Cash and Cash Equivalents, and a \$361.1 million overstatement in various receivable accounts in the Accumulated Sick Leave Fund's financial statements; and
- an \$80.4 million overstatement in investment income, an \$82.4 million overstatement in Cash and Cash Equivalents, and a \$2.0 million overstatement in various liability accounts in the financial statements of other benefit programs ETF administers.

In addition, because ETF did not complete an entry to report certain revenue correctly in its FY 2012-13 financial statements, the Employer Contribution and Cash and Cash Equivalents accounts in the WRS Fund's financial statements were understated by \$170.6 million.

ETF staff subsequently corrected the financial statements for the errors we identified during our audit work.

***Cause:***

ETF has not implemented a sufficient process for review of the financial statements prior to submission to the State Controller's Office in the Department of Administration for inclusion in the State's CAFR.

***Recommendation:***

We recommend the Department of Employee Trust Funds develop and implement procedures to improve the oversight of its financial reporting process for the financial statements it prepares for inclusion in the State's Comprehensive Annual

Financial Report, including completing year-to-year comparisons of account balances, which may assist the Department of Employee Trust Funds in identifying potential errors.

*Response from the Department of Employee Trust Funds:*

ETF agrees with the recommendation and will be addressing the internal control deficiency identified. Staff involved in the error have been reminded how to properly complete the financial statements. In addition, by no later than June 30, 2014, ETF will implement a comprehensive workplan detailing all steps necessary for preparation of financial statements and disclosures for the State's CAFR. Detailed procedures and instructions will be developed to supplement the workplan where appropriate. ETF has adjusted work assignments to ensure that tasks occur in a timely manner, will hire an additional experienced accountant to provide closer direct oversight over the financial reporting process, will expand the internal peer review of the financial statements, and will use trend analysis involving year-to-year comparisons of account balances on all financial statements.

**Finding WI-13-27: 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 campuses, 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 that allow the user to perform a specific task or tasks. In order to ensure that information is properly safeguarded and to limit the risk that inadvertent, erroneous, or unauthorized changes could be made, UW System should ensure that access to HRS is limited to that necessary for individual users to complete their properly separated job duties.

***Condition:***

We reported concerns with access to HRS during both our FY 2010-11 and FY 2011-12 audits. We performed limited testing during our FY 2012-13 audit to determine if the incompatible access noted during our FY 2011-12 audit continued to exist. We found that 18 of the 22 users we identified during our FY 2011-12 audit continued to have access that allows the users to add either an employee or student help employee to HRS; enter, update, correct, and approve time worked or leave taken; update direct deposit information or generate paychecks; and process payroll or otherwise critically impact the payroll process. The other four users terminated employment from UW System since our last audit or had their access changed. We also identified one additional user that had incompatible access during FY 2012-13 who did not have incompatible access during FY 2011-12. Further, we found that all 19 of the users with incompatible access had access on a systemwide level.

***Questioned Costs:***

None

***Context:***

Payroll-related expense is the most significant expense of UW System, totaling nearly \$2.9 billion, or nearly 63.0 percent of UW System's total expenses for FY 2012-13.

***Effect:***

UW System is at increased risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS.

***Cause:***

In response to our previous concerns over HRS security, UW System began a project to assess HRS security roles and the permissions that are attached to these roles so that necessary changes could be identified, including removing inappropriate access and developing compensating controls when staffing constraints would not allow for proper separation of duties. UW System has not completed its security role review and, therefore, it continues to be at risk that inadvertent, erroneous, or unauthorized payments could be processed through HRS. UW System staff indicated that the review of roles was expected to be completed in December 2013.

***Recommendation:***

We recommend UW System Administration review the specific concerns we communicated in more detail in our November 26, 2013 interim audit memorandum and complete its review of all HRS security roles, limit or adjust access as necessary, and implement compensating controls when proper separation of duties cannot adequately be achieved.

***Response from University of Wisconsin System Administration:***

UW System Administration has reviewed the findings and recommendations identified in the November 26, 2013 memorandum, and agrees with the findings listed in the memorandum.

UW System Administration and UW-Madison's DoIT are committed to addressing these findings during calendar year 2014 and completing the first part of the recommendation regarding the review of all HRS security roles by December 31, 2013. UW System Administration and DoIT will continue to adjust role configurations to address separation of duties and least privileges controls, and will identify and implement mitigating controls for instances where separation of duties or least privilege cannot be strictly enforced by December 31, 2014.

### **Finding WI-13-28: 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 the UW institutions, including the 13 four-year campuses, 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. 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 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:*

In response to our FY 2011-12 recommendations related to program change controls, UW System took some steps to address internal control concerns, including purchasing a separate change management application, Phire, which if properly implemented requires all program changes to move through predetermined steps and approvals before migration to the HRS production environment. However, we continued to identify concerns with access that allows users to circumvent the established program change process and could allow an inadvertent, erroneous, or unauthorized program code or configuration change. For example:

- One employee, who is responsible for moving program code changes into the production environment, also has access to the Phire Security Role that allows this employee to grant any access to any employee, including himself. This employee was granted access to the Phire Security Role even though this employee was not responsible for security.
- One employee, who is responsible for creating program code changes, also has access to the Phire Manager Role that allows this employee to bypass all required approvals and directly assign a program code change to be moved into the production environment.
- Four employees, who are responsible for moving program code changes into the production environment after all required approvals are applied, also have access to change Phire workflows and, thus, could bypass all required approvals before moving changes into production.
- Forty-six employees have been granted access to one or more of eight roles identified by UW System that provide the employees with the ability to make configuration changes directly in the HRS production environment. For example, eleven employees have access to a security role that is currently described as having the ability to set up benefit programs and plans and perform all related benefits configurations.

Finally, we found that the new Phire change management application could be circumvented because one employee continues to have access to an HRS security role that allows the user to move program code changes into the production environment.

***Questioned Costs:***

None

***Context:***

Payroll-related expense is the most significant expense of UW System, totaling nearly \$2.9 billion, or nearly 63.0 percent of UW System's total expenses for FY 2012-13.

***Effect:***

UW System is at increased risk that inadvertent, erroneous, or unauthorized changes could be made to HRS.

***Cause:***

UW System did not properly establish access to the Phire change management application. We found that there is currently no documentation, such as a role catalog, that describes the capabilities of each Phire security role and would help staff understand the permissions of each role to ensure that proper separation of duties is achieved.



Further, as noted during our FY 2011-12 audit, UW System was not aware of all HRS security roles that may provide the user with the ability to make configuration changes. UW System began a project to assess HRS security roles and the permissions that are attached to these roles so that necessary changes could be identified, including removing inappropriate access and developing compensating controls when staffing constraints would not allow for proper separation of duties. At the time of our fieldwork, UW System staff indicated that the security role review was expected to be completed in December 2013.

***Recommendation:***

We recommend UW System Administration:

- review the specific access concerns we communicated in more detail in our November 26, 2013 interim audit memorandum and adjust or remove access as appropriate;
- review all Phire security roles and the permissions attached to these roles, limit or adjust access as necessary, and implement compensating controls when proper separation of duties cannot adequately be achieved; and
- complete the review of all HRS security roles with configuration access, limit or adjust access as necessary, and implement compensating controls when proper separation of duties cannot adequately be achieved.

***Response from University of Wisconsin System Administration:***

UW System Administration has reviewed the findings and recommendations identified in the November 26, 2013 memorandum, and agrees with the findings listed in the memo.

UW System Administration and UW-Madison's DoIT are committed to addressing these findings during calendar year 2014 by prioritizing the work and coordinating through the respective program management offices. These projects will be managed through discovery, implementation, and deployment phases. For program code changes, the goal is to complete the discovery phase by April 11, 2014, with an approved implementation and deployment plan by May 23, 2014. For configuration changes, the goal is to complete the discovery phase by June 30, 2014, with an approved implementation and deployment plan by July 31, 2014. Each project plan will identify the solution, the milestones, the implementation team, a communication plan, and a decision-making process. The project plans will also include a deployment schedule and the transition plan to the operational state.

**Finding WI-13-29: Financial Reporting Process for the Department of Health Services*****Criteria:***

The Department of Health Services (DHS) is responsible for maintaining effective internal controls to ensure the financial information submitted to the State Controller's Office in the Department of Administration for inclusion in the State's financial statements is fairly presented and that misstatements are prevented, or detected and corrected in a timely manner.

***Condition:***

Overall, the financial information submitted by DHS to the State Controller's Office is fairly presented. However, during our FY 2012-13 audit, we identified several errors in financial information related to Medicaid. The most significant of the reporting errors was the omission of a liability for Medicaid services performed on a fee-for-service basis but not yet paid for as of June 30, 2013. In addition, other Medicaid-related reporting errors of smaller amounts also occurred.

***Questioned Costs:***

None

***Context:***

DHS administers the Medicaid program, which is the largest federal program administered by the State and accounted for in the General Fund. DHS's financial information is incorporated into the State's basic financial statements, along with other information from other state agencies.

***Effect:***

Because DHS did not appropriately accrue for unpaid fee-for-service Medicaid claims, the Human Relations and Resources expenditure account was understated by \$388.7 million and the Intergovernmental Revenue account was understated by \$233.0 million on the Statement of Revenues, Expenditures, and Changes in Fund Balance. In addition, Accounts Payable was understated by \$388.7 million and Due From Other Governments was understated by \$233.0 million on the Balance Sheet. Staff subsequently corrected for the unpaid fee-for-service Medicaid claims errors we identified during our audit work.

***Cause:***

The financial reporting errors related to Medicaid occurred, in part, due to staff oversight. Time constraints placed on staff may have prevented them from identifying the errors. In addition, the financial information was not subject to a secondary review prior to submission to the State Controller's Office for inclusion in the State's financial statements.

***Recommendation:***

We recommend the Department of Health Services take greater care when preparing financial information to be included in the State's financial statements. Specifically, the Department should:

- focus its efforts on the larger and more complicated adjusting journal entries to avoid errors in the State's financial statements; and
- perform a secondary review of the financial information prior to submitting it to the State Controller's Office for inclusion in the State's financial statements.

*Response from the Department of Health Services:*

DHS agrees with the finding. DHS staff made changes to the financial information as soon as the issue was raised. DHS continues to be constrained by the short amount of time between when the information is available and when the information is to be submitted to the State Controller's Office. DHS is committed to accurately reporting financial information and will establish and implement additional procedures to ensure statements are more thoroughly reviewed prior to submission to the State Controller's Office.

**Finding WI-13-30: Department of Health Services Program Change Controls\***

*Criteria:*

DHS should maintain proper controls over computer program changes to ensure the integrity of those programs and to reduce the risk of erroneous or unauthorized changes. In addition, DHS should not allow program change controls to be circumvented, and DHS should maintain documentation that staff followed the established program change process.

*Condition:*

In our FY 2011-12 audit, we reported a significant deficiency in internal control related to program change controls. Programmers who made program changes could also review and approve those changes. In addition, DHS did not have formal procedures to document the program change process. DHS staff informed us that DHS implemented new procedures to improve program change controls in September 2013. For example, DHS now requires secondary approval of program changes prior to moving the change into production. DHS also established written guidelines to document the process for completing the change. We will test these new procedures during our FY 2013-14 audit. However, because these corrective actions were implemented in September 2013, DHS continued to be at risk that erroneous or unauthorized computer program changes were made during FY 2012-13.

*Questioned Costs:*

None

*Context:*

DHS maintains various important financial systems on the mainframe computer, including the Fiscal Management System and the Community Aids Reporting System. These and other programs require changes as objectives and conditions change over time.

*Effect:*

Because controls over the program change process could have been circumvented, DHS was at increased risk that erroneous or unauthorized changes were made to important financial systems. In addition, due to the lack of documentation, DHS was not assured that program change controls were followed.

*Cause:*

DHS staff indicated that, due to staff turnover, they were not able to implement new procedures to improve program change controls until September 2013.

*Recommendation:*

The Department of Health Services informed us it took corrective action to address concerns in this area in September 2013. Therefore, we do not make recommendations at this time. We will test the Department's new procedures during our FY 2013-14 audit.

*Response from the Department of Health Services:*

No response required.

### **Finding WI-13-31: Programmer Access to Critical Production Programs and Data at the Department of Transportation\***

*Criteria:*

To provide proper internal control, computer programmers should not have the ability to access or update production data and programs. Further, at the Department of Transportation (DOT), individuals should not be able to access the Control-M job scheduling program directly using Control-M log-on IDs. Finally, periodic reviews of access should be performed to ensure user access remains appropriate.

*Condition:*

Computer programmers at DOT have access to production programs and data. During our FY 2012-13 audit, we found that 20 computer programmers were able to move program changes, including their own changes, from the test environment to production. This was an increase from the 16 programmers who had access during our FY 2011-12 audit. Although DOT indicated that a high-level review of program changes is being completed, the review has not been documented.

We also found that five programmers had access to production data through both their individual log-on ID and through a financially critical Control-M log-on ID.

Further, DOT has not performed periodic reviews of individual access granted to the Control-M job scheduling program.

***Questioned Costs:***

None

***Context:***

DOT maintains accounting and other systems critical to agency operations. These systems enable DOT to collect and expend more than \$2.6 billion annually to issue drivers' licenses and vehicle titles and registrations, to track drivers' records and traffic violations, and to oversee the State's construction of roads and bridges.

***Effect:***

Programmers with extensive knowledge of DOT's computer programs and datasets could make unauthorized changes to the programs or data and conceal those changes, resulting in undetected or erroneous changes. Further, changes that have not been adequately tested could be moved into production and could result in errors.

We also note that because programmers continue to have the ability to access the scheduling program with their individual log-on ID and directly with a financially critical Control-M log-on ID, programmers could access and make unauthorized changes to production data. Further, because an individual could access the program using the Control-M log-on ID, any changes made to Control-M schedules and jobs using the Control-M log-on ID will not be attributable to the individual who made the change.

Finally, because DOT does not perform a review of access to the Control-M log-on ID, there is an increased risk of inappropriate access.

***Cause:***

DOT has indicated that it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to the Control-M log-on IDs. However, DOT also understands the need for improving controls in this area. Over the past few years, DOT has sought to implement compensating controls to reduce the risks involved with allowing this access.

***Recommendation:***

We recommend the Department of Transportation continue its efforts to develop and implement procedures for ensuring changes to programs and data are authorized, appropriately tested, and comply with industry standards, including that programmers' access to production programs and data be eliminated or that effective compensating controls be documented and implemented to reduce the risk of unauthorized changes. Further, we recommend the Department of Transportation continue to improve controls over the use of the Control-M log-on IDs by limiting direct access and reviewing individual access granted to the Control-M job scheduling program.

*Response from the Department of Transportation:*  
 DOT has initiated a project to review and implement processes to reduce the risks related to unauthorized changes to its programs and data, including changes to the development environment for financial systems. Specifically, a new change control environment will be created to isolate financial systems and significantly limit access to financial programs by development staff. Additionally, DOT will eliminate staff access to the two remaining shared Control-M log-on IDs and begin semiannual supervisor reviews of access to Control-M using individual log-on IDs. The project is expected to be completed in calendar year 2014. DOT believes that the additional processes, along with processes established in the past, significantly reduce the risk associated with programmers' access to programs and data.

## Section III

### Federal Award Findings and Questioned Costs

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

Repeat findings from report 13-5 are marked with an asterisk (\*).

#### 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>
WI-13-1 p. 21	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Subrecipient Monitoring and Allowable Costs and Activities*	Undetermined
WI-13-2 p. 23	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Program Income*	\$ 0

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** *(continued)*

**Wisconsin Department of Administration** *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-3 p. 26	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Section 3 Summary Report*	\$ 0
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				\$ 0 Plus an Undetermined Amount

**U.S. DEPARTMENT OF TRANSPORTATION**

**Wisconsin Department of Transportation**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-16 p. 69	20.106	Airport Improvement Program	Airport Improvement Program Reporting	\$ 0
WI-13-19 p. 77	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting*	0
WI-13-20 p. 78	20.516	Job Access–Reverse Commute	Subrecipient Audit Monitoring*	0
WI-13-20 p. 78	20.521	New Freedom Program	Subrecipient Audit Monitoring*	0
WI-13-18 p. 74	20.600	State and Community Highway Safety	Subrecipient Audit Monitoring*	0
WI-13-18 p. 74	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Audit Monitoring*	0
WI-13-17 p. 72	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort*	0
WI-13-18 p. 74	20.602	Occupant Protection Incentive Grants	Subrecipient Audit Monitoring*	0
WI-13-17 p. 72	20.602	Occupant Protection Incentive Grants	Maintenance of Effort*	0
WI-13-18 p. 74	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Audit Monitoring*	0
WI-13-17 p. 72	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort*	0
WI-13-18 p. 74	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Audit Monitoring*	0
WI-13-17 p. 72	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort*	0

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

**Wisconsin Department of Transportation** *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-18 p. 74	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Audit Monitoring*	\$ 0
WI-13-17 p. 72	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort*	0
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>\$ 0</u>

**U.S. DEPARTMENT OF EDUCATION**

**Department of Public Instruction**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-14 p. 62	84.372 84.384	Statewide Data Systems ARRA-Statewide Data Systems	Work-Effort Reporting	\$ 149,769 Plus an Undetermined Amount
WI-13-15 p. 65	84.384	ARRA-Statewide Data Systems	Monitoring of Subrecipients	Undetermined

**University of Wisconsin-Whitewater**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-22 p. 88	84.007	Federal Supplemental Educational Opportunity Grants	Return of Student Financial Assistance Funds	\$ 2,375
WI-13-22 p. 88	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Return of Student Financial Assistance Funds	4,228
WI-13-22 p. 88	84.063	Federal Pell Grant Program	Return of Student Financial Assistance Funds	75,652
WI-13-22 p. 88	84.268	Federal Direct Student Loans	Return of Student Financial Assistance Funds	283,202

**Wisconsin Technical College System**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-25 p. 96	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit*	\$ 0
WI-13-23 p. 93	84.384	ARRA-Statewide Data Systems	Time Distribution for Federal Grant Programs	Undetermined
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<u>\$ 515,226</u> Plus an Undetermined Amount



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

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-8 p. 39	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	\$ 1,924
WI-13-7 p. 37	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	916
WI-13-9 p. 42	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support	667
WI-13-10 p. 43	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-13-7 p. 37	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	1,688
WI-13-5 p. 34	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare*	0
WI-13-6 p. 36	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance	0
WI-13-4 p. 32	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
WI-13-6 p. 36	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance	0

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-11 p. 48	93.767	Children’s Health Insurance Program	Eligibility Documentation*	Undetermined
WI-13-11 p. 48	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation*	Undetermined
WI-13-12 p. 51	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches*	Undetermined
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>\$ 5,195 Plus an Undetermined Amount</b>

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

**Department of Military Affairs**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-13 p. 58	97.067	Homeland Security Grant Program	Obligation of Homeland Security Funds	\$ 0
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				\$ 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>
WI-13-27 p. 103	Research and Development Programs Cluster	Access Concerns with the University of Wisconsin System's Human Resource System*	\$ 0
WI-13-28 p. 105	Research and Development Programs Cluster	Program Change Controls over the University of Wisconsin System's Human Resource System*	0

**Wisconsin Technical College System**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-13-23 p. 93	Multiple Programs	Time Distribution for Federal Grant Programs*	Undetermined
WI-13-24 p. 95	Multiple Programs	WiSMART Access*	\$ 0
<b>TOTAL FINDINGS AFFECTING MULTIPLE PROGRAMS</b>			\$ 0

**TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN**

**\$ 520,421  
Plus an Undetermined  
Amount**



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## State of Wisconsin Summary Schedule of Prior Audit Findings ■

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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, 2012 (report 13-5). 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, 2013. If the prior audit concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken. The Summary Schedule of Prior Audit Findings indicates that the finding is no longer considered to be a reportable finding if the concern no longer meets the criteria established under Section 510(a) of OMB Circular A-133 for reporting an audit finding. These criteria require findings be reported related to significant deficiencies in internal control, material noncompliance related to a major program, questioned costs greater than \$10,000, and known fraud and abuse. For all other prior audit concerns, there is a reference to the page number of this single audit report where a repeat finding, description of remaining corrective actions, or other information is presented.

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

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<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
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-**
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-12-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Oversight of Programs Funded with CDBG Cluster Funds	Partially Corrected, See page 21
WI-12-7	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Programs Included in the Treasury-State Agreement	Corrective Action Taken
WI-12-3	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	HUD Monitoring of CDBG Activities	Awaiting Federal Resolution, see page 28
WI-12-4	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	WEDC Internal Control Deficiencies	Materially Corrected
WI-12-5 WI-11-55 WI-10-29	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	Section 3 Summary Report	Not Corrected, see page 26
WI-12-9 WI-11-53 WI-10-28	14.228 14.255	Community Development Block Grants—State-Administered CDBG Cluster ARRA-Community Development Block Grants—State-Administered CDBG Cluster	Subrecipient Audit Monitoring	Materially Corrected
WI-12-10 WI-11-56	14.255	ARRA-Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	1512 Reporting	Materially Corrected

## 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-12-37 WI-11-35	20.205 20.205	Highway Planning and Construction ARRA-Highway Planning and Construction	Highway Planning and Construction Qualifications-Based Selection	Materially Corrected
WI-12-31 WI-11-34	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Equipment Management	Materially Corrected
WI-12-32 WI-11-33	20.513/ 20.516/ 20.521	Transit Services Programs Cluster	Reporting	Partially Corrected, see page 77
WI-12-30 WI-11-32	20.516	Job Access–Reverse Commute	Subrecipient Monitoring	Partially Corrected, see page 78
WI-12-30 WI-11-32	20.521	New Freedom Program	Subrecipient Monitoring	Partially Corrected, see page 78
WI-12-31 WI-11-34	20.521	New Freedom Program	Equipment Management	Materially Corrected
WI-12-34	20.600	State and Community Highway Safety	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-34	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-35	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Maintenance of Effort	Not Corrected, see page 72
WI-12-34	20.602	Occupant Protection Incentive Grants	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-35	20.602	Occupant Protection Incentive Grants	Maintenance of Effort	Not Corrected, see page 72
WI-12-34	20.610	State Traffic Safety Information System Improvement Grants	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-35	20.610	State Traffic Safety Information System Improvement Grants	Maintenance of Effort	Not Corrected, see page 72
WI-12-34	20.611	Incentive Grant Program to Prohibit Racial Profiling	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-35	20.612	Incentive Grant Program to Increase Motorcyclist Safety	Maintenance of Effort	Not Corrected, see page 72
WI-12-34	20.613	Child Safety and Child Booster Seats Incentive Grants	Subrecipient Monitoring and Equipment Management	Partially Corrected, see page 74
WI-12-35	20.613	Child Safety and Child Booster Seats Incentive Grants	Maintenance of Effort	Not Corrected, see page 72

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**U.S. DEPARTMENT OF ENERGY**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-4	81.041	ARRA-State Energy Program	WEDC Internal Control Deficiencies	Materially Corrected
WI-12-8	81.041	ARRA-State Energy Program	Monitoring of State Energy Program Recipients	Materially Corrected, see page 29
WI-12-10	81.041	ARRA-State Energy Program	1512 Reporting	Materially Corrected
WI-12-9	81.042	Weatherization Assistance for Low-Income Persons	Subrecipient Audit Monitoring	Materially Corrected
	81.042	ARRA-Weatherization Assistance for Low-Income Persons		
WI-12-9	81.086	ARRA-Conservation Research and Development	Subrecipient Audit Monitoring	Materially Corrected
WI-12-10	81.086	ARRA-Conservation Research and Development	1512 Reporting	Materially Corrected

**U.S. DEPARTMENT OF EDUCATION**

**University of Wisconsin-Parkside**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-42	84.007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance Eligibility for Retaking Coursework	Materially Corrected
WI-12-42	84.063	Federal Pell Grant Program	Student Financial Assistance Eligibility for Retaking Coursework	Materially Corrected
WI-12-42	84.268	Federal Direct Student Loans	Student Financial Assistance Eligibility for Retaking Coursework	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-12-59	84.002	Adult Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Corrective Action Planned for FY 2013-14, see page 93
WI-12-60	84.002	Adult Education-Basic Grants to States	WiSMART Access	Partially Corrected, see page 95
WI-12-61	84.002	Adult Education-Basic Grants to States	Subrecipient Audit Monitoring	Materially Corrected
WI-12-62	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Administrative Cost Limit	Not Corrected, see page 97
WI-12-59	84.048	Career and Technical Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Corrective Action Planned for FY 2013-14, see page 93

U.S. DEPARTMENT OF EDUCATION (continued)

Wisconsin Technical College System (continued)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-60	84.048	Career and Technical Education-Basic Grants to States	WiSMART Access	Partially Corrected, see page 95
WI-12-61	84.048	Career and Technical Education-Basic Grants to States	Subrecipient Audit Monitoring	Materially Corrected
WI-12-63	84.048	Career and Technical Education-Basic Grants to States	FFATA Reporting	Materially Corrected

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-9	93.568	Low-Income Home Energy Assistance	Subrecipient Audit Monitoring	Materially Corrected

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-12-19 WI-11-50 WI-10-26	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation	Not Corrected, see page 37
WI-12-20 WI-11-51 WI-11-51	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation	Not Corrected, see page 39
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 43
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 37
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 32
WI-12-13 WI-11-45	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures under Foster Care—Title IV-E	Corrective Action Taken
WI-12-16	93.658	Foster Care—Title IV-E	Cash Management: Foster Care—Title IV-E and Adoption Assistance	Not Corrected, see page 36

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**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-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 34
WI-12-15 WI-11-48	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for State Foster Care Cases	Corrective Action Taken
WI-12-17	93.659	Adoption Assistance	Overdraw of Adoption Assistance Funds	Corrective Action Taken
WI-12-12 WI-11-43 WI-10-21	93.659	Adoption Assistance	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance	Awaiting Federal Resolution, see page 32
WI-12-16	93.659	Adoption Assistance	Cash Management: Foster Care—Title IV-E and Adoption Assistance	Not Corrected, see page 36

**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-12-24	93.044/ 93.045/ 93.053	Aging Cluster	Earmarking Limit	Corrective Action Taken
WI-12-26	93.044/ 93.045/ 93.053	Aging Cluster	Allowable Costs and Period of Availability	Materially Corrected
WI-12-23	93.044/ 93.045/ 93.053	Aging Cluster	Federal Financial Reporting	Materially Corrected
WI-12-25	93.044/ 93.045/ 93.053	Aging Cluster	Cash Management	Corrective Action Taken
WI-12-21 WI-11-2 WI-10-3	93.767	Children’s Health Insurance Program	Eligibility Documentation	Not Corrected, see page 48
WI-12-21 WI-11-2 WI-10-3	93.778 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Eligibility Documentation	Not Corrected, see page 48
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 93.778	Medical Assistance Program ARRA-Medical Assistance Program	Computer Data Matches	Not Corrected, see page 51



**FINDINGS AFFECTING MULTIPLE PROGRAMS**

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-71	Multiple Programs	Department of Health Services Program Change Controls	No Longer Reportable

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-67	Multiple Programs	Security Concerns with the University of Wisconsin System's Human Resource System	Not Corrected, see page 103
WI-12-68	Multiple Programs	Program Change Controls over the University of Wisconsin System's Human Resource System	Not Corrected, see page 105

**University of Wisconsin-Madison**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-39 WI-11-14 WI-10-11 WI-09-8	Research and Development Programs Cluster	Equipment Management	Materially Corrected



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# State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2013 ■

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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, 2013, the State of Wisconsin administered \$12.5 billion in federal financial assistance, consisting of \$11.0 billion in cash assistance, \$1.3 billion in noncash assistance, and \$217.2 million in outstanding loan balances, as presented in the schedule and as described in Note 2 to the schedule.

As summarized on page 126, 25 state agencies, including the University of Wisconsin System, administered federal awards during FY 2012-13. We selected 28 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 154;
- 2) the Research and Development Programs (R&D) Cluster, presented on pages 155 through 189; and
- 3) the Student Financial Assistance (SFA) Cluster, presented on pages 190 through 191.

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

**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY WISCONSIN STATE AGENCY OR CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2013**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT PROGRAMS CLUSTER	STUDENT FINANCIAL ASSISTANCE CLUSTER	TOTAL
Department of Health Services	\$ 6,146,942,384	\$ 0	\$ 0	\$ 6,146,942,384
Department of Workforce Development	1,590,921,898	0	0	1,590,921,898
Department of Transportation	865,938,563	0	0	865,938,563
Department of Public Instruction	801,621,643	0	0	801,621,643
Department of Children and Families	583,119,595	0	0	583,119,595
Department of Administration	285,567,775	0	0	285,567,775
Department of Natural Resources	194,321,821	0	0	194,321,821
Department of Military Affairs	62,941,068	0	0	62,941,068
Department of Veterans Affairs	39,892,948	0	0	39,892,948
Wisconsin Technical College System	27,432,053	0	0	27,432,053
Department of Justice	13,675,497	0	0	13,675,497
Department of Agriculture, Trade and Consumer Protection	9,349,248	0	0	9,349,248
Government Accountability Board	2,393,238	0	0	2,393,238
Board for People with Developmental Disabilities	1,718,720	0	0	1,718,720
Department of Corrections	1,626,813	0	0	1,626,813
Public Service Commission	1,550,451	0	0	1,550,451
Wisconsin Historical Society	1,158,678	0	0	1,158,678
Department of Safety and Professional Services	1,081,647	0	0	1,081,647
Office of Commissioner of Insurance	983,066	0	0	983,066
Department of Tourism	725,311	0	0	725,311
Child Abuse and Neglect Prevention Board	628,947	0	0	628,947
Higher Educational Aids Board	450,479	0	0	450,479
Educational Communications Board	158,348	0	0	158,348
Board of Commissioners of Public Lands	49,815	0	0	49,815
Total State Agencies	<u>10,634,250,006</u>	<u>0</u>	<u>0</u>	<u>10,634,250,006</u>
UW-Madison	35,838,528	567,074,935	264,008,300	866,921,763
UW-Milwaukee	14,940,483	27,601,901	210,201,974	252,744,358
UW-Eau Claire	2,122,242	511,009	70,304,600	72,937,851
UW-Green Bay	1,075,224	959,011	41,298,134	43,332,369
UW-La Crosse	1,509,225	1,152,594	61,648,519	64,310,338
UW-Oshkosh	6,794,557	1,981,594	80,301,847	89,077,998
UW-Parkside	1,001,713	190,064	32,181,013	33,372,790
UW-Platteville	1,574,278	455,902	53,464,348	55,494,528
UW-River Falls	1,270,177	106,082	42,902,624	44,278,883
UW-Stevens Point	660,512	1,729,301	78,085,661	80,475,474
UW-Stout	3,118,931	390,412	63,693,359	67,202,702
UW-Superior	944,631	2,403,753	20,710,215	24,058,599
UW-Whitewater	2,230,584	353,959	88,195,011	90,779,554
UW Colleges	807,729	109,268	51,288,896	52,205,893
UW-Extension	25,951,660	0	0	25,951,660
UW System Administration	437,749	0	0	437,749
Wisconsin Humanities Council	739,119	0	0	739,119
Total UW System	<u>101,017,342</u>	<u>605,019,785</u>	<u>1,158,284,501</u>	<u>1,864,321,628</u>
<b>TOTAL STATE OF WISCONSIN</b>	<b><u>\$ 10,735,267,348</u></b>	<b><u>\$ 605,019,785</u></b>	<b><u>\$ 1,158,284,501</u></b>	<b><u>\$ 12,498,571,634</u></b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:</b>					
		Other Federal Financial Assistance:			
N/A	07.xIPMLP	High Intensity Drug Trafficking Area Program	DOJ	\$ 169,331	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				169,331	0
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	796,481	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	41,908	0
Total Federal Program 10.025				838,389	0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	1,015,395	0
10.156		Federal-State Marketing Improvement Program	DATCP	107,889	83,217
10.162		Inspection Grading and Standardization	DATCP	26,839	0
10.163		Market Protection and Promotion	DATCP	903,663	553,830
10.167		Transportation Services	UW-Madison	38,267	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	936,039	848,597
10.210		Higher Education – Graduate Fellowships Grant Program	UW-Madison	56,112	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Madison	32,110	0
10.217		Higher Education - Institution Challenge Grants Program (from UW-Madison)	UW-Stevens Point	3,668	0
Total Federal Program 10.217				35,778	0
10.303		Integrated Programs	UW-Platteville	7,150	0
10.303		Integrated Programs	UW-Extension	1,333,384	908,489
10.303		Integrated Programs (from UW-Madison)	UW-Extension	12,123	0
Total Federal Program 10.303				1,352,657	908,489
10.304		Homeland Security-Agricultural	UW-Madison	164,231	0
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW-Extension	40,179	0
10.309		Specialty Crop Research Initiative (from UW-Madison)	UW-Extension	23,475	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Extension	202,762	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from UW-Madison)	UW-Extension	27,558	0
10.352		Value-Added Producer Grants	DATCP	515,363	424,300
10.435		State Mediation Grants	DATCP	168,515	0
10.455		Community Outreach and Assistance Partnership Program	UW-Madison	111,255	0
10.455		Community Outreach and Assistance Partnership Program (from UW-Madison)	UW-Platteville	10,288	0
10.455		Community Outreach and Assistance Partnership Program	UW-River Falls	19,568	0
Total Federal Program 10.455				141,111	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-Madison	56,760	8,795
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-River Falls	77,005	0
Total Federal Program 10.459				133,765	8,795
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,349,160	0
10.500		Cooperative Extension Service	UW-Madison	1,013,363	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	188,795	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	15,318	0
10.500		Cooperative Extension Service	UW-Stout	22,076	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	770	0
10.500		Cooperative Extension Service	UW-Extension	8,600,730	423,960
Total Federal Program 10.500				9,841,052	423,960
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program (SNAP)	DHS	1,194,619,937	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	58,294,606	34,849,328
Total SNAP Cluster				1,252,914,543	34,849,328

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	37,212,122	37,212,122
10.555		National School Lunch Program	DPI	169,138,343	169,138,343
10.556		Special Milk Program for Children	DPI	1,131,792	1,131,792
10.559		Summer Food Service Program for Children	DPI	7,098,095	6,896,747
Total Child Nutrition Cluster				214,580,352	214,379,004
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	88,316,939	23,799,561
10.558		Child and Adult Care Food Program	DPI	40,377,148	39,778,960
10.560		State Administrative Expenses for Child Nutrition	DPI	3,937,131	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	716,443	661,624
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	965,606	919,509
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	8,536,930	8,536,930
Total Food Distribution Cluster				10,218,979	10,118,063
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	599,671	0
10.574		Team Nutrition Grants	DPI	183,651	5,635
10.576		Senior Farmers Market Nutrition Program	DHS	332,212	294,497
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	668,894	277,585
10.580		Supplemental Nutrition Assistance Program, Outreach/Participation Program	DHS	165,131	0
10.582		Fresh Fruit and Vegetable Program	DPI	5,007,867	4,959,105
10.652		Forestry Research	DNR	78,000	0
10.664		Cooperative Forestry Assistance	DATCP	892,747	0
10.664		Cooperative Forestry Assistance	DNR	1,092,195	344,984
10.664		Cooperative Forestry Assistance	DOA	446,766	440,000
Total Federal Program 10.664				2,431,708	784,984
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,903,001	1,903,001
Total Forest Service Schools and Roads Cluster				1,903,001	1,903,001
10.675		Urban and Community Forestry Program	DNR	837,081	518,292
10.675		Urban and Community Forestry Program	UW-Milwaukee	42,511	0
Total Federal Program 10.675				879,592	518,292
10.676		Forest Legacy Program	DNR	2,542,000	0
10.678		Forest Stewardship Program	DNR	381,695	0
10.679		Collaborative Forest Restoration	DNR	43,612	0
10.680		Forest Health Protection	DATCP	38,166	0
10.680		Forest Health Protection	DNR	414,217	57,130
Total Federal Program 10.680				452,383	57,130
10.901		Resource Conservation and Development	DATCP	170,097	157,869
10.902		Soil and Water Conservation	DATCP	71,599	0
10.902		Soil and Water Conservation	UW-Madison	24,598	0
10.902		Soil and Water Conservation	UW-Extension	1,605,649	775,672
Total Federal Program 10.902				1,701,846	775,672
10.912		Environmental Quality Incentives Program	DNR	67,498	0
10.912		Environmental Quality Incentives Program	UW-Extension	275	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Extension	11,125	0
Total Federal Program 10.912				78,898	0
10.913		Farm and Ranch Lands Protection Program	DNR	85,838	0
10.914		Wildlife Habitat Incentive Program	DNR	272,951	0
10.950		Agricultural Statistics Reports	DATCP	103,055	0
10.960		Technical Agricultural Assistance	UW-Extension	22,531	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	1,122	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	10.IPA (Crave)	Intergovernmental Personnel Agreement	UW-Madison	31,730	0
N/A	10.Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	175,507	0
N/A	10.IPA	Intergovernmental Personnel Agreement	UW-Extension	39,988	0
N/A	10.CIP-12-005	National Institute of Food and Agriculture, Center for International Programs	UW-Extension	13,002	0
Subtotal Direct Programs				1,648,629,273	335,909,874
Subgrants:					
10.206		Grants for Agricultural Research-Competitive Research Grants (from Colorado State University)	UW-Extension	(1)	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	DATCP	7,786	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	2,648	0
10.303		Integrated Programs (from University of Rhode Island)	UW-Extension	27,894	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Extension	83,271	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Extension	20,485	0
10.500		Cooperative Extension Service (from University of Minnesota)	DATCP	11,482	0
10.500		Cooperative Extension Service (from Ohio State University Research Foundation)	UW-Madison	(25)	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	8,053	6,664
10.500		Cooperative Extension Service (from University of Nebraska)	UW-Madison	75,584	7,121
10.500		Cooperative Extension Service (from Texas Agrilife Extension Service)	UW-Milwaukee	237,097	6,312
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	126,087	0
10.500		Cooperative Extension Service (from National 4-H Council)	UW-Extension	16,846	0
10.500		Cooperative Extension Service (from University of Nebraska-Lincoln)	UW-Extension	11,844	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from La Crosse County)	UW-Madison	7,696	0
10.771		Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	65,068	0
10.912		Environmental Quality Incentives Program (from University of Arkansas)	UW-Platteville	14,557	0
N/A	10.AGMT 08/31/10	Drinking Water Source Protection Curriculum for High Schools (from National FFA Organization)	UW-Madison	(2)	0
N/A	10.93194	National Web-Based Learning Center for Private Forest and Range Land Owners (from University of Tennessee)	UW-Madison	(7,226)	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	1,693	0
Subtotal Subgrants				710,837	20,097
TOTAL U.S. DEPARTMENT OF AGRICULTURE				1,649,340,110	335,929,971
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development-Technical Assistance	UW-Milwaukee	84,347	44,447
11.303		Economic Development-Technical Assistance	UW-Stout	128,273	0
11.303		Economic Development-Technical Assistance	UW-Whitewater	757	0
Total Federal Program 11.303				213,377	44,447
Economic Development Cluster:					
11.307		Economic Adjustment Assistance	UW-Whitewater	1,094,880	772,464
Total Economic Development Cluster				1,094,880	772,464
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	DOT	489,653	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	836	0
11.417		Sea Grant Support	UW-Madison	88,417	33,070
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	75,757	0
11.417		Sea Grant Support (from UW-Madison)	UW-Extension	11,341	0
Total Federal Program 11.417				175,515	33,070
11.419		Coastal Zone Management Administration Awards	DOA	2,611,476	2,104,619

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Madison	32,944	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Superior	21,244	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	223,774	0
Total Federal Program 11.420				277,962	0
11.429		Marine Sanctuary Program	UW-Superior	87,872	0
11.549		State and Local Implementation Grant Program	DOA	8,087	0
11.550		Public Telecommunications Facilities Planning and Construction	ECB	158,348	0
11.555		Public Safety Interoperable Communications Grant Program	DOA	2,942,513	2,942,513
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Madison	2,802,194	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Madison	338,691	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Platteville	558,452	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP) (from UW-Extension)	UW-Superior	97,130	0
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Extension	10,446,020	5,697,185
Total Federal Program 11.557				14,242,487	5,697,185
11.558		ARRA-State Broadband Data and Development Grant Program	PSC	811,074	0
11.611		Manufacturing Extension Partnership	UW-Stout	552,664	0
N/A	11.AB133C-11-CN- 0065	Other Federal Financial Assistance: Coastal Protection and Restoration	DNR	59,225	0
Subtotal Direct Programs				23,725,969	11,594,298
Subgrants:					
11.417		Sea Grant Support (from Ohio State University Research Foundation)	UW-Madison	9,564	0
11.419		Coastal Zone Management Administration Awards (from Friends of Cedarburg Bog)	UW-Extension	7,514	0
11.431		Climate and Atmospheric Research (from University Corporation for Atmospheric Research)	UW-Milwaukee	320,794	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Illinois - Urbana- Champaign)	UW-Madison	1,220	0
11.469		Congressionally Identified Awards and Projects (from Consortium for Ocean Leadership)	UW-Milwaukee	1	0
11.473		Coastal Services Center (from Ohio State University)	UW-Madison	910	0
11.611		Manufacturing Extension Partnership (from Genedge Alliance)	UW-Stout	4,000	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	86,658	0
N/A	11.ED FY06-12202	Wisconsin Entrepreneurs Network (from WI COMM)	UW-Extension	(14,025)	(13,800)
Subtotal Subgrants				416,636	(13,800)
TOTAL U.S. DEPARTMENT OF COMMERCE				24,142,605	11,580,498
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.106		Flood Control Projects	Public Lands	49,815	49,815
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	142,607	0
12.217		Electronic Absentee Systems for Elections	GAB	735,675	0
12.400		Military Construction, National Guard	DMA	7,450,831	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	37,271,126	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DVA	68,823	0
Total Federal Program 12.401				37,339,949	0
12.404		National Guard Challenge Program	DMA	3,772,450	0
Other Federal Financial Assistance:					
N/A	12.W912J2-12-P- 0053	Wisconsin National Guard Agribusiness Development Team Training	UW-Madison	37,068	0
N/A	12.IPA	Intergovernmental Personnel Agreement	UW-Whitewater	99,888	0



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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	12.W91CRB-11-C-0063	Mobile Content Delivery Platform: A Proposal for System Development	UW-Extension	41,795	0
N/A	12.NAFBA1-13-M-0200	Operation Military Kids	UW-Extension	13,518	0
Subtotal Direct Programs				49,683,596	49,815
Subgrants:					
12.357		ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	318,799	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	248,419	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	14,530	0
12.900		Language Grant Program (from Institute of International Education)	UW-Madison	10,742	0
12.902		Information Security Grant Program (from Institute of International Education)	UW-Madison	(6,667)	0
N/A	12.KSS0037/PO-0001	Sharable Content Object Reference Model Certification (from Katmai Government Services)	UW-Extension	5,270	0
Subtotal Subgrants				591,093	0
TOTAL U.S. DEPARTMENT OF DEFENSE				50,274,689	49,815
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.171		Manufactured Home Dispute Resolution	DSPS	41,484	0
CDBG-State-Administered CDBG Cluster:					
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	DOA	46,052,018	44,666,547
14.255		ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded)	DOA	102,570	85,214
Total CDBG-State-Administered CDBG Cluster				46,154,588	44,751,761
14.231		Emergency Solutions Grants Program	DOA	3,329,840	3,100,897
14.235		Supportive Housing Program	DOA	365,708	0
14.238		Shelter Plus Care	DOA	254,774	254,774
14.239		Home Investment Partnerships Program	DOA	10,765,406	10,273,569
14.241		Housing Opportunities for Persons with AIDS	DOA	471,147	455,463
14.267		Continuum of Care Program	DOA	10,069	0
14.703		Sustainable Communities Regional Planning Grant Program	DNR	42,954	0
14.905		Lead Hazard Reduction Demonstration Grant Program	DHS	1,691,470	1,624,318
14.913		Healthy Homes Production Grant Program	DHS	491,037	478,857
Subtotal Direct Programs				63,618,477	60,939,639
Subgrants:					
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	146,155	0
Subtotal Subgrants				146,155	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				63,764,632	60,939,639
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.226		Payments in Lieu of Taxes	DNR	1,087,158	1,087,158
15.231		Fish, Wildlife and Plant Conservation Resource Management	DNR	28,760	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	DOT	(5,215)	0
Total Federal Program 15.231				23,545	0
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	12,369,193	1,016,906
15.611		Wildlife Restoration and Basic Hunter Education	DNR	12,406,423	0
Total Fish and Wildlife Cluster				24,775,616	1,016,906
15.608		Fish and Wildlife Management Assistance	DNR	1,130,260	274,116
15.608		Fish and Wildlife Management Assistance	UW-Madison	20,530	0
Total Federal Program 15.608				1,150,790	274,116
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	428,123	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	338,050	0
15.616		Clean Vessel Act	DNR	15,980	15,980

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.622		Sportfishing and Boating Safety Act	DNR	862,223	0
15.623		North American Wetlands Conservation Fund	DNR	808,663	0
15.630		Coastal Program	DNR	23,249	0
15.634		State Wildlife Grants	DNR	1,390,471	70,648
15.642		Challenge Cost Share	DNR	47,279	33,000
15.647		Migratory Bird Conservation	DNR	11,024	0
15.657		Endangered Species Conservation Recovery Implementation	DNR	53,610	0
15.662		Great Lakes Restoration	DNR	132,690	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	29,983	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	43,526	0
		Total Federal Program 15.808		73,509	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	13,323	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	238,339	0
		Total Federal Program 15.810		251,662	0
15.814		National Geological and Geophysical Data Preservation Program	UW-Extension	40,938	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	992,052	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	240,860	101,483
15.922		North American Graves Protection and Repatriation Act	WHS	31,779	0
15.929		Save America's Treasures	WHS	117,225	0
15.944		Natural Resource Stewardship	DNR	701,000	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	585,632	0
		Other Federal Financial Assistance:			
N/A	15.AGF2011011	Bureau Of Indian Affairs	DNR	57,260	0
N/A	15.ABC-790D	Early Successional Habitat-GW Warblers/AM Woodcock	DNR	74,236	0
N/A	15.F12PX01754	Electrical Service at Fish Hatcheries	DNR	9,800	0
N/A	15.F12PX01921	Electrical Upgrades at Wild Rose Fish Hatchery	DNR	7,520	0
N/A	15.H6280070001	Ice Age National Scientific Reserve	DNR	157,128	0
		Subtotal Direct Programs		34,489,072	2,599,291
		Subgrants:			
15.608		Fish and Wildlife Management Assistance (from University of Minnesota)	UW-Madison	45,612	0
15.663		National Fish and Wildlife Foundation (from The Nature Conservancy)	UW-Parkside	2,618	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	6,810	0
		Subtotal Subgrants		55,040	0
		TOTAL U.S. DEPARTMENT OF THE INTERIOR		34,544,112	2,599,291
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.000		State Forfeiture Sharing	DOJ	420,025	10,000
16.017		Sexual Assault Services Formula Program	DOA	287,964	279,004
16.202		Prisoner Reentry Initiative Demonstration (Offender Reentry)	DOC	24,348	0
16.523		Juvenile Accountability Block Grants	DOA	543,818	472,920
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	37,695	0
16.527		Supervised Visitation, Safe Havens for Children	DCF	113,153	113,153
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	459,588	302,706
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	DOA	753,667	706,673
16.543		Missing Children's Assistance	DOJ	286,433	60,447
16.548		Title V-Delinquency Prevention Program	DOA	24,652	23,404
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	24,931	0
16.554		National Criminal History Improvement Program (NCHIP)	DOA	407,523	268,960
16.554		National Criminal History Improvement Program (NCHIP)	DOC	103,442	0
		Total Federal Program 16.554		510,965	268,960
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	639,251	9,004
16.575		Crime Victim Assistance	DOJ	7,432,965	7,217,274

The accompanying notes are an integral part of this schedule.

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.576		Crime Victim Compensation	DOJ	1,229,989	1,215,935
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	158,833	158,833
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOC	81,206	0
Total Federal Program 16.580				<u>240,039</u>	<u>158,833</u>
16.588		Violence Against Women Formula Grants	DOA	2,437,821	1,907,069
16.588		ARRA-Violence Against Women Formula Grants	DOA	75,992	56,814
16.588		Violence Against Women Formula Grants	DOJ	31,940	0
Total Federal Program 16.588				<u>2,545,753</u>	<u>1,963,883</u>
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOA	292,414	110,849
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	25,788	16,582
16.606		State Criminal Alien Assistance Program	DOC	1,037,621	0
16.607		Bulletproof Vest Partnership Program	DOT	10,078	0
16.609		Project Safe Neighborhoods	DOA	100,592	88,432
16.710		Public Safety Partnership and Community Policing Grants	DOA	1,022	0
16.710		Public Safety Partnership and Community Policing Grants	DOJ	360,016	1,475
Total Federal Program 16.710				<u>361,038</u>	<u>1,475</u>
16.727		Enforcing Underage Drinking Laws Program	DOT	25,356	25,356
16.735		Protecting Inmates and Safeguarding Communities Discretionary Grant Program	DOC	53,856	0
JAG Program Cluster:					
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	2,725,596	2,040,612
16.738		Edward Byrne Memorial Justice Assistance Grant Program	UW-Platteville	44,927	0
16.803		ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	DOA	5,260,888	5,009,033
Total JAG Program Cluster				<u>8,031,411</u>	<u>7,049,645</u>
16.740		Statewide Automated Victim Information Notification (SAVIN) Program	DOC	85,930	0
16.741		DNA Backlog Reduction Program	DOA	431,654	431,654
16.741		DNA Backlog Reduction Program	DOJ	538,245	(3,063)
Total Federal Program 16.741				<u>969,899</u>	<u>428,591</u>
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	187,299	47,889
16.746		Capital Case Litigation	UW-Madison	120,223	0
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	154,925	0
16.800		ARRA-Recovery Act-Internet Crimes Against Children Task Force Program (ICAC)	DOJ	114,574	0
16.808		ARRA-Recovery Act - Edward Byrne Memorial Competitive Grant Program	UW-Parkside	110,922	6,000
16.812		Second Chance Act Prisoner Reentry Initiative	DOC	29,063	0
16.813		NICS Act Record Improvement Program	DOA	852,127	834,143
16.922		Equitable Sharing Program	DOT	186,280	0
Other Federal Financial Assistance:					
N/A	16.UNKNOWN	ATF Task Force	DOJ	1,324	0
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program 2012	DOJ	193,462	70,205
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program 2013	DOJ	22,653	3,324
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	16,143	0
N/A	16.281D-MW-A43521	Greater Racine Gang Safe Streets Task Force	DOJ	9,822	0
N/A	16.2011-RJ-BX-0030	JR Justice Grant	HEAB	128,316	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	80,353	0
Subtotal Direct Programs				<u>28,776,705</u>	<u>21,484,687</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
16.579		Edward Byrne Memorial Formula Grant Program (from West Central Drug Task Force)	UW-Stout	1,051	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (from Institute of Intergovernmental Research)	DOC	151,495	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	66,436	0
16.731		Tribal Youth Program (from National 4-H Council)	UW-Extension	25,221	0
16.751		Edward Byrne Memorial Competitive Grant Program (from Council of State Governments)	UW-Madison	90,280	0
N/A	16.E00000011104	Homicide Reviews: National Training and Technical Assistance Project (from City of Milwaukee)	UW-Madison	8,754	0
Subtotal Subgrants				<u>343,237</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>29,119,942</u>	<u>21,484,687</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	1,486,963	0
17.005		Compensation and Working Conditions	UW-Madison	107,364	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	12,071,044	286,350
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,753,516	0
17.804		Local Veterans' Employment Representative Program	DWD	1,153,790	0
Total Employment Services Cluster				<u>14,978,350</u>	<u>286,350</u>
17.225		Unemployment Insurance	DWD	1,443,603,585	0
17.225		ARRA-Unemployment Insurance	DWD	2,012,051	0
Total Federal Program 17.225				<u>1,445,615,636</u>	<u>0</u>
17.235		Senior Community Service Employment Program	DHS	2,074,049	1,939,920
17.245		Trade Adjustment Assistance	DWD	14,518,546	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	11,492,265	10,756,461
17.259		WIA Youth Activities	DWD	13,714,998	12,899,497
17.259		WIA Youth Activities (from UW-Extension)	UW-Milwaukee	(5,361)	0
17.259		WIA Youth Activities	UW-Oshkosh	8,994	0
17.278		WIA Dislocated Worker Formula Grants	DWD	14,618,622	13,244,299
Total WIA Cluster				<u>39,829,518</u>	<u>36,900,257</u>
17.260		WIA Dislocated Workers	DWD	34,299	34,299
17.260		ARRA-WIA Dislocated Workers	DWD	405,775	380,407
Total Federal Program 17.260				<u>440,074</u>	<u>414,706</u>
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	284,044	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	143,091	0
17.275		ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	DWD	3,463,413	1,761,705
17.275		ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	UW-Platteville	6,126	0
Total Federal Program 17.275				<u>3,469,539</u>	<u>1,761,705</u>
17.277		Workforce Investment Act (WIA) National Emergency Grants	DWD	5,256,694	5,138,397
17.502		Occupational Safety and Health-Susan Harwood Training Grants (from UW-River Falls)	UW-Madison	9,858	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Milwaukee	111,603	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Oshkosh	4,055	0
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-River Falls	117,344	0
Total Federal Program 17.502				<u>242,860</u>	<u>0</u>
17.504		Consultation Agreements	UW-Madison	2,595,661	0
17.505		OSHA Data Initiative	UW-Madison	10,608	0
17.600		Mine Health and Safety Grants	DSPS	123,166	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Other Federal Financial Assistance:			
N/A	17.CS-22434-CS2; CS-22435-CS2	OSHA 21 (D) Consultation Program	UW-Madison	1,215,224	0
N/A	17.DC-22584-DC2	OSHA Data Initiative Program	UW-Madison	32,571	0
		Subtotal Direct Programs		1,532,423,958	46,441,335
		Subgrants:			
17.259		WIA Youth Activities (from Milwaukee Area Workforce Investment Board)	UW-River Falls	12,762	0
N/A	17.ID#12-44	Racine Workforce Development Center 144 Asset Monitoring - WIA (from Racine County Department of Human Services)	UW-Parkside	55,982	0
		Subtotal Subgrants		68,744	0
		TOTAL U.S. DEPARTMENT OF LABOR		1,532,492,702	46,441,335
<b>U.S. DEPARTMENT OF STATE:</b>					
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges	UW-Green Bay	(279)	0
19.703		Criminal Justice Systems	DOC	36,568	0
		Subtotal Direct Programs		36,289	0
		Subgrants:			
19.009		Academic Exchange Programs - Undergraduate Programs (from American Councils For International Education)	UW-Stout	43,189	0
19.011		Academic Exchange Programs - Special Academic Exchange Programs (from International Research & Exchanges Board)	UW Colleges	29,316	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board)	UW-Stout	54,579	0
		Subtotal Subgrants		127,084	0
		TOTAL U.S. DEPARTMENT OF STATE		163,373	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program	DOT	75,530,712	26,551,416
20.200		Highway Research and Development Program	UW-Madison	16,513	36,210
		Highway Planning and Construction Cluster:			
20.205		Highway Planning and Construction	DOT	701,395,517	0
20.205		ARRA-Highway Planning and Construction	DOT	11,856,095	0
20.205		Highway Planning and Construction Revolving Loan Balance	DOT	1,653,353	0
20.219		Recreational Trails Program	DNR	1,729,731	1,319,142
20.219		Recreational Trails Program	DOT	998,961	0
		Total Highway Planning and Construction Cluster		717,633,657	1,319,142
20.218		National Motor Carrier Safety	DOT	4,275,539	0
20.231		Performance and Registration Information Systems Management	DOT	272,711	0
20.232		Commercial Driver's License Program Improvement Grant	DOT	701,177	73,000
20.237		Commercial Vehicle Information Systems and Networks	DOT	235,728	0
20.238		Commercial Drivers License Information System (CDLIS) Modernization Grant	DOT	18,507	0
20.319		ARRA-High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants	DOT	5,897,619	0
		Federal Transit Cluster:			
20.500		Federal Transit-Capital Investment Grants	DOT	443,162	443,162
20.507		Federal Transit-Formula Grants	DOT	2,448	2,448
		Total Federal Transit Cluster		445,610	445,610
20.505		Metropolitan Transportation Planning	DOT	8,319	8,319
20.509		Formula Grants for Other Than Urbanized Areas	DOT	17,532,604	16,458,096
20.509		ARRA-Formula Grants for Other Than Urbanized Areas	DOT	6,294,854	6,274,415
		Total Federal Program 20.509		23,827,458	22,732,511

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Transit Services Programs Cluster:					
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	814,197	0
20.516		Job Access-Reverse Commute Program	DOT	3,006,854	2,971,551
20.521		New Freedom Program	DOT	2,024,048	1,954,536
Total Transit Services Programs Cluster				<u>5,845,099</u>	<u>4,926,087</u>
20.514		Public Transportation Research	DOT	1,169,933	1,169,933
20.515		State Planning and Research	DOT	198,534	130,063
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	4,941,482	2,984,544
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	141,871	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOT	3,718,945	2,462,279
20.602		Occupant Protection Incentive Grants	DOT	2,882,081	2,001,563
20.610		State Traffic Safety Information System Improvement Grants	DOT	1,211,526	796,558
20.611		Incentive Grant Program to Prohibit Racial Profiling	DOT	22,339	0
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	80,829	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	387,260	332,246
Total Highway Safety Cluster				<u>13,386,333</u>	<u>8,577,190</u>
20.608		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	DOT	16,840,733	0
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	78,196	0
20.616		National Priority Safety Programs	DOT	262,055	149,998
20.700		Pipeline Safety Program Base Grants	PSC	311,405	0
20.701		University Transportation Centers Program	UW-Platteville	1,222	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	414,602	260,374
Other Federal Financial Assistance:					
N/A	20.DTFH64-12-G-00059; DTS-TP-20; DTFH64-11-G-00046	Eisenhower Graduate Fellowships	UW-Madison	1,670	0
N/A	20.IPA	Intergovernmental Personnel Agreements	UW-Madison	2,109	0
Subtotal Direct Programs				<u>867,375,441</u>	<u>66,379,853</u>
Subgrants:					
N/A	20.AGMT 04/19/13	Pedestrian & Bicycle Prioritization (from Toole Design Group)	UW-Milwaukee	361	0
Subtotal Subgrants				<u>361</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>867,375,802</u>	<u>66,379,853</u>
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	39,695	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	5,662	0
Total Federal Program 21.008				<u>45,357</u>	<u>0</u>
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW Colleges	4,942	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>50,299</u>	<u>0</u>
<b>U.S. OFFICE OF PERSONNEL MANAGEMENT:</b>					
27.011		Intergovernmental Personnel Act (IPA) Mobility Program	UW-Milwaukee	234,380	0
TOTAL U.S. OFFICE OF PERSONNEL MANAGEMENT				<u>234,380</u>	<u>0</u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	660,756	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>660,756</u>	<u>0</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
N/A	32.DA 12-1050	National Deaf-Blind Equipment Distribution Program (NDBEDP)	PSC	88,673	0
TOTAL FEDERAL COMMUNICATIONS COMMISSION				<u>88,673</u>	<u>0</u>

STATE OF WISCONSIN  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property	DOA	2,135,994	0
39.011		Election Reform Payments	GAB	197,448	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				2,333,442	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Madison	44,876	0
43.001		Science (from UW-Green Bay)	UW-Milwaukee	4,449	0
43.001		Science (from UW-Green Bay)	UW Colleges	29	0
Total Federal Program 43.001				49,354	0
Other Federal Financial Assistance:					
N/A	43.NNX10AB52A	Climate Literacy Ambassadors	UW-Madison	82,131	0
N/A	43.NNX11AN40H	Developing Transition Edge Sensors for New Space-Based Applications	UW-Madison	48,307	0
N/A	43.NNX10AE21G	Venus Express EPO	UW-Madison	22,698	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW-Madison	35	0
Subtotal Direct Programs				202,525	0
Subgrants:					
N/A	43.36385	OSIRIS-REx Mission (from University of Arizona)	UW-Madison	62,742	0
N/A	43.21101-11-025	Science Technology and Research Support Services (from Science Systems and Applications)	UW-Madison	20,002	0
Subtotal Subgrants				82,744	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				285,269	0
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	40,315	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Whitewater	5,000	0
Total Federal Program 45.024				45,315	0
45.025		Promotion of the Arts-Partnership Agreements	Tourism	725,311	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	3,628	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	7,517	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	2,093	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	703,443	77,425
Total Federal Program 45.129				716,681	77,425
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	24,126	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	174,661	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Green Bay	50,400	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	112,546	0
45.164		Promotion of the Humanities-Public Programs	UW-Eau Claire	111	0
45.168		Promotion of the Humanities-We the People	Wisconsin Humanities Council	35,676	27,594
45.310		Grants to States	DPI	2,539,990	675,123
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	215,134	0
45.313		Laura Bush 21st Century Librarian Program	UW-Whitewater	98,909	0
Total Federal Program 45.313				314,043	0
Other Federal Financial Assistance:					
N/A	45.FA-55086	Fellowship Award	UW-Madison	(2,979)	0
Subtotal Direct Programs				4,735,881	780,142
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Whitewater	15,530	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Wisconsin)	UW-Extension	987	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Whitewater	2,450	0
		Subtotal Subgrants		18,967	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				4,754,848	780,142
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Milwaukee	88,580	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	119,334	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	80,421	0
Total Federal Program 47.049				199,755	0
47.050		Geosciences	UW-Milwaukee	15,140	0
47.074		Biological Sciences	UW-Eau Claire	35,612	0
47.075		Social, Behavioral, and Economic Sciences	UW-Oshkosh	35,023	0
47.076		Education and Human Resources	UW-Milwaukee	1,000,671	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	117,123	0
47.076		Education and Human Resources	UW-Eau Claire	20,044	0
47.076		Education and Human Resources	UW-La Crosse	59,558	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	33,846	0
47.076		Education and Human Resources	UW-Oshkosh	142,156	0
47.076		Education and Human Resources	UW-Platteville	315,734	0
47.076		Education and Human Resources	UW-Stout	199,605	0
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	86,968	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	19,729	0
Total Federal Program 47.076				1,995,434	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	168,383	0
47.080		Office of Cyberinfrastructure	UW-Eau Claire	10,000	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Platteville	114,364	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Extension	10,070	0
Total Federal Program 47.082				124,434	0
Subtotal Direct Programs				2,672,361	0
Subgrants:					
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Platteville	7,204	0
47.076		Education and Human Resources (from KQED Inc.)	UW-Extension	36,849	0
N/A	47.MSOE DUE- 1022793 Award 1	Physical Modeling Projects (from Milwaukee School of Engineering)	UW-Milwaukee	7,182	0
Subtotal Subgrants				51,235	0
TOTAL NATIONAL SCIENCE FOUNDATION				2,723,596	0
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.006		8(a) Business Development Program (from UW-Extension)	UW-Platteville	61,775	0
59.007		7(j) Technical Assistance	UW-Milwaukee	98,240	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	246,117	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	208,663	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	117,523	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	117,621	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	73,998	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	49,527	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	67,664	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	48,393	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	77,328	0
59.037		Small Business Development Centers	UW-Stout	1,345	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	68,864	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	66,580	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	251,151	0
59.037		Small Business Development Centers	UW-Extension	761,150	0
Total Federal Program 59.037				2,155,924	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
59.058		Federal and State Technology Partnership Program	UW-Extension	122,885	0
59.059		Congressional Grants	UW-Whitewater	68,998	0
N/A	59.0563-6601	Other Federal Financial Assistance: Internet-Based Technical Assistance	UW-Eau Claire	(849)	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,506,973	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.005		Grants to States for Construction of State Home Facilities	DVA	5,413,169	0
64.005		ARRA-Grants to States for Construction of State Home Facilities	DVA	22,062	0
Total Federal Program 64.005				5,435,231	0
64.014		Veterans State Domiciliary Care	DVA	542,365	0
64.015		Veterans State Nursing Home Care	DVA	31,298,750	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,283,811	0
64.101		Burial Expenses Allowance for Veterans	DVA	516,745	0
64.124		All-Volunteer Force Educational Assistance	DWD	96,753	0
64.203		State Cemetery Grants	DVA	(61,266)	0
N/A	64.V101 223B	Other Federal Financial Assistance: Reimbursement Contract-State Approving Agency	DVA	282,345	0
N/A	64.various IPA's	Intergovernmental Personnel Assignment Agreements	UW-Madison	1,065,893	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				40,460,627	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	DNR	5,418,009	0
66.032		State Indoor Radon Grants	DHS	172,498	152,120
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	776,052	0
66.040		State Clean Diesel Grant Program	DNR	212,196	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	394,725	0
66.432		State Public Water System Supervision	DNR	3,402,250	0
66.433		State Underground Water Source Protection	DNR	86,977	0
66.454		Water Quality Management Planning	DNR	315,407	153,857
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	82,374,053	80,845,733
66.458		ARRA-Capitalization Grants for Clean Water State Revolving Funds	DNR	227,875	227,875
Total Federal Program 66.458				82,601,928	81,073,608
66.460		Nonpoint Source Implementation Grants	DNR	2,381,483	2,353,290
66.461		Regional Wetland Program Development Grants	DNR	565,810	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	26,506,557	23,394,537
66.468		ARRA-Capitalization Grants for Drinking Water State Revolving Funds	DNR	228,075	228,075
Total Federal Program 66.468				26,734,632	23,622,612
66.469		Great Lakes Program	DHS	306,065	0
66.469		Great Lakes Program	DNR	7,431,914	4,812,369
66.469		Great Lakes Program	UW-Madison	216,954	0
66.469		Great Lakes Program	UW-Milwaukee	77,277	0
66.469		Great Lakes Program (from UW-Extension)	UW-Green Bay	16,422	0
66.469		Great Lakes Program	UW-Extension	381,131	162,171
Total Federal Program 66.469				8,429,763	4,974,540
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	35,011	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	219,935	0
66.474		Water Protection Grants to the States	DNR	119,054	0
66.475		Gulf of Mexico Program	DNR	6,778	6,778
66.509		Science to Achieve Results (STAR) Research Program	UW-Extension	284,913	138,668
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	54,228	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.605		Performance Partnership Grants	DATCP	589,463	0
66.605		Performance Partnership Grants	DNR	6,944,036	689,464
Total Federal Program 66.605				<u>7,533,499</u>	<u>689,464</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	115,861	0
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	938	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	315,165	0
66.708		Pollution Prevention Grants Program	UW-Stevens Point	22,406	0
66.708		Pollution Prevention Grants Program	UW-Extension	47,853	0
66.708		Pollution Prevention Grants Program (from UW-Madison)	UW-Extension	(60)	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Extension	24,758	0
Total Federal Program 66.708				<u>94,957</u>	<u>0</u>
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	24,938	0
66.714		Regional Agricultural IPM Grants	UW-Madison	319	0
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	DHS	19,965	19,965
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	UW-Madison	10,044	0
Total Federal Program 66.716				<u>30,009</u>	<u>19,965</u>
66.801		Hazardous Waste Management State Program Support	DNR	1,910,775	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	671,133	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DSPS	199,536	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	898,234	0
66.805		ARRA-Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,260,626	438,363
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DSPS	545,291	0
Total Federal Program 66.805				<u>2,704,151</u>	<u>438,363</u>
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	86,044	0
66.817		State and Tribal Response Program Grants	DNR	1,339,505	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,167,181	792,501
66.940		Environmental Policy and State Sustainability Grants	DNR	72,428	53,042
66.951		Environmental Education Grants	UW-Madison	25,344	0
66.953		Building Capacity to Implement EPA National Guidelines for School Environmental Health Programs	DPI	9,852	0
Subtotal Direct Programs				<u>148,513,284</u>	<u>114,468,808</u>
Subgrants:					
66.305		Compliance Assistance Support for Services to the Regulated Community and Other Assistance Providers (from University of Illinois-Urbana-Champaign)	UW-Extension	11,590	0
66.469		Great Lakes Program (from University of Michigan)	UW-Madison	29,488	0
66.469		Great Lakes Program (from Association of State Floodplain Managers)	UW-Extension	15,584	0
N/A	66.PO543874	Great Lakes Areas of Concern Video (from University of Illinois-Urbana-Champaign)	UW-Madison	3,230	0
N/A	66.MSN155316	Soil Fumigation Training Materials (from National Association of State Departments of Agriculture)	UW-Madison	5,000	0
Subtotal Subgrants				<u>64,892</u>	<u>0</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>148,578,176</u>	<u>114,468,808</u>
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	173,051	0
TOTAL U.S. NUCLEAR REGULATORY COMMISSION				<u>173,051</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.041		State Energy Program	DOA	819,005	218,964
81.041		ARRA-State Energy Program	DOA	36	0
81.041		ARRA-State Energy Program Revolving Loan Balance	DOA	33,598,656	0
Total Federal Program 81.041				34,417,697	218,964
81.042		Weatherization Assistance for Low-Income Persons	DOA	6,035,297	4,712,804
81.086		Conservation Research and Development	DOA	31,397	0
81.086		ARRA-Conservation Research and Development	DOA	2,452,082	2,211,369
Total Federal Program 81.086				2,483,479	2,211,369
81.087		Renewable Energy Research and Development	DOA	548,521	548,521
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	318,419	0
81.119		State Energy Program Special Projects	DOA	425,712	341,169
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	DOA	204,359	26,981
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	PSC	339,299	0
Total Federal Program 81.122				543,658	26,981
81.128		ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	DOA	1,334,559	1,191,878
81.138		State Heating Oil and Propane Program	DOA	9,724	0
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	121,770	112,445
N/A	81.ADC-9-77041-12	Carbon Neutral House	UW-Milwaukee	(21,123)	0
Subtotal Direct Programs				46,217,713	9,364,131
Subgrants:					
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	59,502	0
81.086		Conservation Research and Development (from Milwaukee Area Technical College)	UW-Milwaukee	31,748	0
81.087		ARRA-Renewable Energy Research and Development (from Energy Center of Wisconsin)	UW-Milwaukee	11,625	0
81.087		Renewable Energy Research and Development (from Arizona Geological Survey)	UW-Extension	42,902	0
Subtotal Subgrants				145,777	0
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b>46,363,490</b>	<b>9,364,131</b>
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education-Basic Grants to States	WTCS	7,156,648	6,383,914
Title I, Part A Cluster:					
84.010		Title I Grants to Local Educational Agencies	DPI	189,319,247	185,200,838
84.389		ARRA-Title I Grants to Local Educational Agencies, Recovery Act	DPI	2,877,373	2,278,141
Total Title I, Part A Cluster				192,196,620	187,478,979
84.011		Migrant Education-State Grant Program	DPI	682,670	497,323
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	888,961	882,035
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	2,582,546	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	91,564	0
Total Federal Program 84.015				2,674,110	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Milwaukee	11,076	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	51,808	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Special Education Cluster (IDEA):					
84.027		Special Education-Grants to States	DPI	195,933,308	182,545,246
84.173		Special Education-Preschool Grants	DPI	9,377,545	8,598,763
Total Special Education Cluster (IDEA)				<u>205,310,853</u>	<u>191,144,009</u>
84.031		Higher Education-Institutional Aid	UW-Eau Claire	348,856	0
84.031		Higher Education-Institutional Aid	UW-Parkside	436,791	0
84.031		Higher Education-Institutional Aid	UW-Stout	(104)	0
Total Federal Program 84.031				<u>785,543</u>	<u>0</u>
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	339,874	0
84.042		TRIO-Student Support Services	UW-Milwaukee	287,061	0
84.042		TRIO-Student Support Services	UW-Eau Claire	591,084	0
84.042		TRIO-Student Support Services	UW-La Crosse	335,937	0
84.042		TRIO-Student Support Services	UW-Oshkosh	381,278	0
84.042		TRIO-Student Support Services	UW-Parkside	261,191	0
84.042		TRIO-Student Support Services	UW-Platteville	364,261	0
84.042		TRIO-Student Support Services	UW-River Falls	304,243	0
84.042		TRIO-Student Support Services	UW-Stout	540,568	0
84.042		TRIO-Student Support Services	UW-Superior	264,331	0
84.042		TRIO-Student Support Services	UW Colleges	552,136	0
84.044		TRIO-Talent Search	DPI	241,017	0
84.044		TRIO-Talent Search	UW-Milwaukee	320,158	0
84.044		TRIO-Talent Search	UW-Stout	273,331	0
84.044		TRIO-Talent Search	UW Colleges	240,863	0
84.047		TRIO-Upward Bound	DPI	232,068	0
84.047		TRIO-Upward Bound	UW-Milwaukee	959,497	0
84.047		TRIO-Upward Bound	UW-Eau Claire	285,726	0
84.047		TRIO-Upward Bound	UW-Green Bay	559,284	0
84.047		TRIO-Upward Bound	UW-La Crosse	408,299	0
84.047		TRIO-Upward Bound	UW-Parkside	66,545	0
84.047		TRIO-Upward Bound	UW-River Falls	272,888	0
84.047		TRIO-Upward Bound	UW-Stevens Point	410,230	0
84.047		TRIO-Upward Bound	UW-Stout	84,655	0
84.047		TRIO-Upward Bound	UW-Superior	204,119	0
84.047		TRIO-Upward Bound	UW-Whitewater	222,965	0
84.047		TRIO-Upward Bound	UW Colleges	(13,249)	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	277,930	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	155,575	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	164,397	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	203,318	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	277,709	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	231,954	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	213,832	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	207,851	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	177,882	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	203,355	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	222,854	0
Total TRIO Cluster				<u>11,327,017</u>	<u>0</u>
84.048		Career and Technical Education-Basic Grants to States	WTCS	19,978,837	18,525,656
84.051		Wisconsin Advanced Manufacturing Pathway Education Network	WTCS	197,015	179,481
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	80,776	26,000
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	2,497	0
Total Federal Program 84.116				<u>83,273</u>	<u>26,000</u>
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	56,722,533	0
84.129		Rehabilitation Long-Term Training	UW-Madison	279,997	0
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	97,929	0
84.129		Rehabilitation Long-Term Training	UW-Stout	200,614	0
84.129		Rehabilitation Long-Term Training (from UW-Milwaukee)	UW-Stout	4,411	0
Total Federal Program 84.129				<u>582,951</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.133		National Institute of Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	269,585	0
84.144		Migrant Education-Coordination Program	DPI	120,161	89,430
84.153		Business and International Education Projects	UW-Milwaukee	24,957	0
84.153		Business and International Education Projects	UW-Eau Claire	5,359	0
84.153		Business and International Education Projects	UW-Whitewater	6,499	0
Total Federal Program 84.153				<u>36,815</u>	<u>0</u>
84.161		Rehabilitation Services-Client Assistance Program	DATCP	50,716	0
84.169		Independent Living-State Grants	DWD	281,368	275,761
84.170		Javits Fellowships	UW-Madison	110,564	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	630,569	628,138
84.181		Special Education-Grants for Infants and Families	DHS	6,680,965	6,081,169
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	4,398,760	4,091,512
84.185		Byrd Honors Scholarships	DPI	(500)	(500)
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	417,405	0
84.195		Bilingual Education-Professional Development	UW-Milwaukee	(10,345)	0
84.195		Bilingual Education-Professional Development	UW-Oshkosh	173,713	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	79,312	0
Total Federal Program 84.195				<u>242,680</u>	<u>0</u>
84.196		Education for Homeless Children and Youth	DPI	1,041,544	805,689
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	332,444	0
84.224		Assistive Technology	DHS	421,926	0
84.229		Language Resource Centers	UW-Madison	(20,379)	0
84.243		Tech-Prep Education	WTCS	66,328	66,328
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	37,015	0
84.282		Charter Schools	DPI	14,928,543	14,346,990
84.287		Twenty-First Century Community Learning Centers	DPI	14,928,384	14,531,003
84.299		Indian Education - Special Programs for Indian Children	UW-Milwaukee	93,941	0
84.318		Educational Technology State Grants Cluster: Education Technology State Grants	DPI	82,326	83,484
Total Educational Technology State Grants Cluster				<u>82,326</u>	<u>83,484</u>
84.323		Special Education-State Personnel Development	DPI	1,102,412	433,737
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	831,872	2,111
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	222,825	0
Total Federal Program 84.325				<u>1,054,697</u>	<u>2,111</u>
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	141,404	0
84.330		Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	DPI	285,629	37,344
84.331		Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	DOC	23,284	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Milwaukee	42,476	7,683
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	5,253,678	3,463,366
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	(1,937)	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from UW-Madison)	UW-Milwaukee	27,918	0
Total Federal Program 84.334				<u>5,279,659</u>	<u>3,463,366</u>
84.335		Child Care Access Means Parents in School	UW-Milwaukee	164,904	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	51,024	0
84.335		Child Care Access Means Parents in School	UW-River Falls	34,375	0
Total Federal Program 84.335				<u>250,303</u>	<u>0</u>

The accompanying notes are an integral part of this schedule.

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.350		Transition to Teaching	DPI	139,140	78,418
84.358		Rural Education	DPI	576,233	570,672
84.359		Early Reading First	UW-Milwaukee	80,600	0
84.365		English Language Acquisition State Grants	DPI	6,237,821	5,923,315
84.365		English Language Acquisition State Grants	UW-Milwaukee	286,048	0
84.365		English Language Acquisition State Grants	UW-Oshkosh	152,620	0
Total Federal Program 84.365				6,676,489	5,923,315
84.366		Mathematics and Science Partnerships	DPI	1,866,120	1,658,009
84.367		Improving Teacher Quality State Grants	DPI	39,782,325	38,280,726
84.367		Improving Teacher Quality State Grants	UW-Madison	39,820	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	146,377	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Milwaukee	154,195	0
84.367		Improving Teacher Quality State Grants (from UW-River Falls)	UW-Eau Claire	9,419	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Eau Claire	28,646	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Green Bay	82,687	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-La Crosse	15,549	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	178,332	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	49,241	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Stevens Point	3,394	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Stout	3,431	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Stout	3,933	0
84.367		Improving Teacher Quality State Grants	UW System Administration	437,749	377,022
Total Federal Program 84.367				40,935,098	38,657,748
84.368		Grants for Enhanced Assessment Instruments	DPI	1,611,828	0
84.369		Grants for State Assessments and Related Activities	DPI	8,490,090	0
84.371		Striving Readers	DPI	14,817	0
Statewide Data Systems Cluster:					
84.372		Statewide Data Systems	DPI	1,125,973	0
84.384		ARRA-Statewide Data Systems, Recovery Act	DPI	4,008,775	1,804,004
Total Statewide Data Systems Cluster				5,134,748	1,804,004
School Improvement Grants Cluster:					
84.377		School Improvement Grants	DPI	6,768,084	6,772,999
84.388		ARRA-School Improvement Grants, Recovery Act	DPI	20,686,731	20,153,865
Total School Improvement Grants Cluster				27,454,815	26,926,864
84.378		College Access Challenge Grant Program	DOA	1,843,827	0
84.391		ARRA-Special Education Grants to States, Recovery Act	DPI	(2,672)	(2,672)
84.410		Education Jobs Fund	DOA	26,083,011	26,048,723
84.410		Education Jobs Fund	DPI	15,979	0
Total Federal Program 84.410				26,098,990	26,048,723
84.412		Race to the Top - Early Learning Challenge	DCF	1,229,381	1,229,381
Other Federal Financial Assistance:					
84.412	84. Interagency agreement/Core # 5013-5017	Race to the Top - Early Learning Challenge	DPI	26,987	0
N/A	84.92-WI-03 Amendment #18; 92-WI03-SEED2012	National Writing Project	UW-Oshkosh	21,961	0
Subtotal Direct Programs				674,179,391	552,955,104

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
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 Northern Illinois University)	UW-Madison	2,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California - Los Angeles)	UW-Madison	33,197	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	5,638	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Washington)	UW-Madison	2,400	0
84.116		Fund for the Improvement of Postsecondary Education (from Association of American Colleges and Universities)	UW-Madison	18,800	0
84.133		National Institute on Disability and Rehabilitation Research (from Easter Seals Wisconsin)	UW-Madison	36,865	0
84.181		Special Education-Grants for Infants and Families (from Cooperative Educational Service Agency 5)	UW-Madison	24,371	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Milwaukee Public Schools)	UW-Milwaukee	5,695	0
84.215		Fund for the Improvement of Education (from St. Jacobi Lutheran School)	UW-Milwaukee	24,327	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #10)	UW-Eau Claire	92,659	0
84.257		National Institute for Literacy (from Kent State University)	WTCS	7,218	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	64	0
84.304		Civic Education-We the People and the Cooperative Education Exchange Program (from Council for Economic Education)	UW-Stevens Point	432	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	52,322	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	312,448	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	48,142	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	308,801	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	57,695	0
84.366		Mathematics and Science Partnerships (from Sparta Area School District)	UW-Stout	59,825	0
84.367		Improving Teacher Quality State Grants (from University of California - Berkeley)	UW-Milwaukee	22,898	0
84.373	84.T303921 4401	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	50,736	0
84.378		College Access Challenge Grant Program (from Great Lakes Higher Education Corporation)	UW-Madison	26,606	0
84.378		College Access Challenge Grant Program (from Great Lakes Higher Education Corporation)	UW-Green Bay	4,162	0
84.407		Transition Programs for Students with Intellectual Disabilities into Higher Education (from St. Paul College)	UW-Milwaukee	(466)	0
84.411		Investing in Innovation (i3) Fund (from Boys and Girls Club of Greater Milwaukee)	UW-Milwaukee	76,846	0
N/A	84.AGMT 06/01/12	Foreign Language and Area Studies (from Michigan State University)	UW-Madison	7,000	0
N/A	84.AGMT 08/15/11	Foreign Language and Area Studies (from University of California - Berkeley)	UW-Madison	1,383	0
N/A	84.11-W105	National Writing Project (from University of California - Berkeley)	UW-Madison	13,367	0
N/A	84.WC12	RESource (from Cooperative Educational Service Agency 5)	UW-Madison	3,202	0
N/A	84.3078 VA (8441 LEAD)	Smaller Learning Communities (from Madison Metropolitan School District)	UW-Madison	44,600	0
N/A	84.1834940; AGMT 06/16/11	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Cornell University)	UW-Madison	12,500	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	84.2012 FLAS; AGMT 05/20/13	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Michigan State University)	UW-Madison	10,092	0
N/A	84.AGMT 10/16/12	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Northern Illinois University)	UW-Madison	2,202	0
N/A	84.South Asia FLAS	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from Syracuse University)	UW-Madison	2,500	0
N/A	84.NG76-05102011	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Chicago)	UW-Madison	7,500	0
N/A	84.AGMT 06/03/13; AGMT 06/13/11	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Michigan)	UW-Madison	12,100	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; SEASSI 2012	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Washington)	UW-Madison	7,500	0
N/A	84.928 08-WI04	National Writing Project (from University of California - Berkeley)	UW-Milwaukee	29,979	0
Subtotal Subgrants				1,430,606	0
TOTAL U.S. DEPARTMENT OF EDUCATION				675,609,997	552,955,104
<b>SMITHSONIAN INSTITUTION:</b>					
85.601		Smithsonian Institution Fellowship Program	UW-Madison	35,243	0
Other Federal Financial Assistance:					
N/A	85.IPA	Intergovernmental Personnel Agreements	UW-Madison	(56,376)	0
TOTAL SMITHSONIAN INSTITUTION				(21,133)	0
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION:</b>					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	6,197	0
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				6,197	0
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	WHS	17,622	0
89.003		National Historical Publications and Records Grants	UW-Madison	34,365	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				51,987	0
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
90.401		Help America Vote Act Requirements Payments	GAB	1,266,741	70,315
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				1,266,741	70,315
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	53,210	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	231,934	229,039
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	375,637	375,637
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,567,937	6,281,161
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	11,178,630	10,662,619
93.053		Nutrition Services Incentive Program	DHS	2,730,824	2,730,824
Total Aging Cluster				20,477,391	19,674,604
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHS	230,106	92,451
93.048		Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	UW-Oshkosh	(5,215)	0
Total Federal Program 93.048				224,891	92,451
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	589,765	584,742
93.052		National Family Caregiver Support, Title III, Part E	DHS	3,116,102	2,994,202
93.069		Public Health Emergency Preparedness	DHS	12,272,211	6,243,815
93.070		Environmental Public Health and Emergency Response	DHS	620,738	147,887
93.072		Lifespan Respite Care Program	DHS	65,338	65,317



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	308,104	0
93.086		Healthy Marriage Promotion and Responsible Fatherhood Grants	UW-Oshkosh	1,425	0
93.087		Enhance Safety of Children Affected by Substance Abuse	DCF	359,899	359,899
93.090		Guardianship Assistance	DCF	406,569	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	1,074,834	1,009,564
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards	UW-Madison	610,159	583,747
93.108		Health Education Assistance Loans	HEAB	322,163	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	293,730	135,718
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,013,029	33,426
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	138,530	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	14,717	0
Total Federal Program 93.110				1,460,006	169,144
93.113		Environmental Health	UW-Madison	547,752	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	537,061	43,176
93.127		Emergency Medical Services for Children	DHS	43,447	0
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	128,690	42,882
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	787,121	406,374
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DOA	918,406	874,478
93.161		Health Program for Toxic Substances and Disease Registry	DHS	(2,659)	0
93.165		Grants to States for Loan Repayment Program	UW-Madison	297,096	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	407,832	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	277,974	189,442
93.204		Surveillance of Hazardous Substance Emergency Events	DHS	131,604	0
93.235		Affordable Care Act (ACA) Abstinence Education Grant	DCF	810,372	797,133
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	28,322	28,387
93.240		State Capacity Building	DHS	459,276	0
93.241		State Rural Hospital Flexibility Program (from UW-Madison)	UW-Stout	(13)	0
93.242		Mental Health Research Grants	UW-Milwaukee	7,560	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHS	2,735,917	2,380,338
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Madison	441,390	183,656
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Milwaukee	26,536	0
Total Federal Program 93.243				3,203,843	2,563,994
93.249		Public Health Training Centers Program (from UW-Madison)	UW-Milwaukee	14,397	0
93.251		Universal Newborn Hearing Screening	DHS	338,790	313,007
93.256		State Health Access Program	DHS	1,577,581	0
93.262		Occupational Safety and Health Program	DHS	29,943	0
93.262		Occupational Safety and Health Program	UW-Stout	103,613	0
Total Federal Program 93.262				133,556	0
93.268		Immunization Cooperative Agreements	DHS	49,109,685	1,924,122
93.270		Adult Viral Hepatitis Prevention and Control	DHS	110,629	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHS	3,186,428	3,186,391
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	529,010	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	9,556,888	4,928,284
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from UW-Milwaukee)	UW-Madison	2,040	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Milwaukee	195,824	155,916
Total Federal Program 93.283				9,754,752	5,084,200

The accompanying notes are an integral part of this schedule.

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.296		State Partnership Grant Program to Improve Minority Health	DHS	143,824	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	896,158	519,613
93.350		National Center for Advancing Translational Sciences	UW-Madison	311,380	0
93.351		Research Infrastructure Programs	UW-Madison	411,480	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	489,074	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	84,643	0
93.359		Nurse Education, Practice and Retention Grants	UW-Milwaukee	290,766	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	(540)	0
Total Federal Program 93.359				374,869	0
93.389		National Center for Research Resources	UW-Milwaukee	529,904	0
93.410		ARRA-Licensure Portability Grant Program	DSPS	17,245	0
93.414		ARRA-State Primary Care Offices	DHS	147,424	14,591
93.448		Food Safety and Security Monitoring Project	DATCP	16,121	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	244,700	0
Total Federal Program 93.448				260,821	0
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	4,878,336	4,647,762
93.507		PPHF 2012 National Public Health Improvement Initiative	DHS	1,156,122	521,933
93.509		Affordable Care Act (ACA) State Health Care Workforce Development Grants	UW-Madison	55,117	27,589
93.511	93.1 IPRPR120016- 01-00	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	983,066	0
93.517		Affordable Care Act-Aging and Disability Resource Center	DHS	244,200	130,491
93.518		Affordable Care Act-Medicare Improvements for Patients and Providers	DHS	244,257	237,359
93.520		Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work	DHS	181,621	110,551
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	1,508,094	110,960
93.525		State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	DHS	(794,942)	0
93.531		PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds	UW-Madison	5,649,487	4,039,766
93.531		PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds (from UW-Madison)	UW-Milwaukee	105,513	0
Total Federal Program 93.531				5,755,000	4,039,766
93.536		The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	DHS	1,158,246	0
93.538		Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	DHS	889,349	0
93.539		PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	DHS	347,461	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	206,129	82,792
93.548		PPHF 2012: Nutrition, Physical Activity and Obesity Program- financed in part by 2012 Prevention and Public Health Funds (PPHF-2012)	DHS	604,642	61,172
93.556		Promoting Safe and Stable Families	DCF	4,888,838	4,651,093
TANF Cluster:					
93.558		Temporary Assistance for Needy Families	DCF	217,490,582	58,772,980
93.558		Temporary Assistance for Needy Families	UW-Oshkosh	96,494	0
93.714		ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	DCF	5,042,470	0
Total TANF Cluster				222,629,546	58,772,980

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.563		Child Support Enforcement	DCF	48,671,809	36,223,102
93.564		Child Support Enforcement Research	DCF	984,940	0
93.564		Child Support Enforcement Research	UW-Oshkosh	14,343	0
		Total Federal Program 93.564		999,283	0
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	4,570,740	2,899,664
93.568		Low-Income Home Energy Assistance	DOA	105,132,359	22,627,917
93.569		Community Services Block Grant	DCF	7,400,310	7,287,451
		CCDF Cluster:			
93.575		Child Care and Development Block Grant	DCF	141,870,672	22,817,735
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	29,514,669	6,366,742
		Total CCDF Cluster		171,385,341	29,184,477
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	586,841	586,841
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	241,379	188,335
		Total Federal Program 93.576		828,220	775,176
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	271,498	271,498
93.590		Community-Based Child Abuse Prevention Grants	CANPB	494,822	327,774
93.597		Grants to States for Access and Visitation Programs	CANPB	134,125	122,226
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	512,103	512,103
93.600		Head Start	UW-Oshkosh	4,663,955	0
93.603		Adoption Incentive Payments	DCF	309,962	0
93.605		Family Connection Grants	DCF	104,333	105,588
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	193,374	11,818
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,322,802	635,852
93.631		Developmental Disabilities Projects of National Significance	BPDD	395,918	370,188
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	560,564	35,000
93.643		Children's Justice Grants to States	DOJ	266,880	103,527
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,807,644	4,779,670
93.652		Adoption Opportunities	DCF	6,490	6,490
93.658		Foster Care-Title IV-E	DCF	57,905,148	23,901,257
93.658		ARRA-Foster Care-Title IV-E	DCF	2,600	0
93.658		Foster Care-Title IV-E (from UW-Madison)	UW-Milwaukee	2,477,998	0
93.658		Foster Care-Title IV-E	UW-Green Bay	243,374	0
93.658		Foster Care-Title IV-E (from UW-Green Bay)	UW-Oshkosh	164,286	0
		Total Federal Program 93.658		60,793,406	23,901,257
93.659		Adoption Assistance	DCF	45,642,930	1,881,491
93.659		ARRA-Adoption Assistance	DCF	(129,682)	0
		Total Federal Program 93.659		45,513,248	1,881,491
93.667		Social Services Block Grant	DHS	45,767,525	45,767,525
93.669		Child Abuse and Neglect State Grants	DCF	505,735	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DCF	1,590,513	1,483,548
93.674		Chafee Foster Care Independence Program	DCF	1,828,644	1,653,934
93.701		ARRA-Trans-NIH Recovery Act Research Support (from UW-Madison)	UW-Milwaukee	(1,223)	0
93.702		ARRA-National Center for Research Resources, Recovery Act Construction Support	UW-Madison	2,573,144	0
93.708		ARRA-Head Start	DCF	942,096	942,096
93.712		ARRA-Immunization	DHS	112,877	0
93.719		ARRA-State Grants to Promote Health Information	DHS	2,240,850	2,232,887
93.723		ARRA-Prevention and Wellness-State, Territories and Pacific Islands	DHS	363,401	324,283
93.724		ARRA-Prevention and Wellness-Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	DHS	1,626,289	1,248,239
93.725		ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	DHS	39,096	43,597

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.733		Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - financed in part by the Prevention and Public Health Fund (PPHF-2012)	DHS	41,948	0
93.734		Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by 2012 Prevention and Public Health Funds (PPHF-2012)	DHS	227,679	193,778
93.735		State Public Health Approaches for Ensuring Quitline Capacity-Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)	DHS	276,785	276,785
93.745		PPHF-2012: Health Care Surveillance/Health Statistics Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	DHS	53,116	0
93.767		Children's Health Insurance Program	DHS	105,143,613	2,363,086
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHS	978,979	749,653
93.773	93.6910	Medicare-Hospital Insurance	DVA	361,708	0
93.774		Medicare-Supplementary Medical Insurance	DVA	164,436	0
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	975,226	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	10,506,074	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	UW-Oshkosh	13,213	0
93.778		Medical Assistance Program	DHS	4,360,629,989	175,058,527
93.778		ARRA-Medical Assistance Program	DHS	37,492,336	0
Total Medicaid Cluster				4,409,616,838	175,058,527
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	6,391,688	5,584,305
93.793		Medicaid Transformation Grants	DHS	30	0
93.824		Area Health Education Centers Infrastructure Development Awards	UW-Oshkosh	1,299	0
93.865		Child Health and Human Development Extramural Research (from UW-Madison)	UW-Extension	58,478	0
93.879		Medical Library Assistance	UW-Madison	729,071	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	440,744	0
93.884		Grants for Primary Care Training and Enhancement from UW-Madison)	UW Colleges	(8,805)	0
Total Federal Program 93.884				431,939	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	4,726,299	3,711,456
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UW-Madison	729,960	59,056
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	186,318	0
93.917		HIV Care Formula Grants	DHS	9,915,252	8,950,482
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	567,976	0
93.928		Special Projects of National Significance	DHS	1,065,650	894,803
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	552,242	214,534
93.940		HIV Prevention Activities-Health Department Based	DHS	2,715,535	1,603,177
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	552,141	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	112,359	0
93.958		Block Grants for Community Mental Health Services	DHS	7,122,636	6,442,098
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	24,475,012	22,939,733
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	1,059,825	769,897
93.991		Preventive Health and Health Services Block Grant	DHS	969,242	247,824
93.994		Maternal and Child Health Services Block Grant to the States	DHS	9,647,321	6,141,774
93.995		Adolescent Family Life-Demonstration Projects	UW-Milwaukee	490,659	35,551

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	354,055	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	86,709	0
N/A	93.214-2011-M-39657; 214-2012-M-52397	Adult Blood Lead Epidemiology and Surveillance	DHS	15,474	0
N/A	93.200-2007-M-19964	DHS Vital Statistics	DHS	265,547	0
N/A	93.223-2011-10068C	FDA-Tobacco Retail Inspections	DHS	384,186	356,850
N/A	93.M-500-2004-00046C	Healthy Start Grow Smart	DHS	104,760	0
N/A	93.F223201000033C; F223201110083C; F223201210081C	Mammography Quality Standards Act	DHS	210,933	0
N/A	93.200-2012-M-50214	National Death Index	DHS	64,240	0
N/A	93.M-500-2011-00044C	Virtual PACE-Integrated Care	DHS	553,870	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	11,002	0
N/A	93.IPA	Intergovernmental Personnel Agreements	UW-Madison	(23,843)	0
N/A	93.8330488	NINR Graduate Partnership Fellowship	UW-Madison	4,302	0
N/A	93.AGMT 06/01/03	Regulation of Contraction in Myocardium	UW-Madison	(53,446)	0
N/A	93.HHSP233201100363P	Summit - iAwards	UW-Madison	36,553	0
N/A	93.HHSP233201000530P	Summit Process Improvement Leadership Award	UW-Madison	8,123	0
N/A	93.22236646 280 159319	Project LAUNCH (from UW-Madison)	UW-Milwaukee	21,584	0
Subtotal Direct Programs				5,472,764,365	544,264,033
Subgrants:					
93.093		Affordable Care Act (ACA) Health Profession Opportunity Grants (from Milwaukee Area Workforce Investment Board)	UW-Milwaukee	62,320	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Association of University Centers on Disabilities)	UW-Madison	(229)	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Massachusetts)	UW-Madison	113	0
93.121		Oral Diseases and Disorders Research (from University of Florida)	UW-Platteville	18,977	0
93.145		AIDS Education and Training Centers (from Addis Ababa University)	UW-Madison	14,842	0
93.145		AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	201,011	0
93.224		Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) (from Health Care for the Homeless)	UW-Milwaukee	10,359	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from JBS International)	UW-Madison	(22,674)	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Madison	54,764	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Outreach Community Health Centers, Inc.)	UW-Milwaukee	38,437	0
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Madison	(454)	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	42,853	0
93.273		Alcohol Research Programs (from Milwaukee County)	UW-Milwaukee	25,694	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from RTI International)	UW-Madison	7,305	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	14,110	0
93.600		Head Start (from University of Washington)	UW-Milwaukee	184,474	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from Association of University Centers on Disabilities)	UW-Madison	1,143	0
93.715		ARRA-Recovery Act Comparative Effectiveness Research-AHRQ (from Pittsburgh Regional Health Initiative)	UW-Madison	230,470	0
93.726		ARRA-Accelerating Adoption of Comparative Effectiveness Research (CER) (from Wood County)	UW-Stevens Point	37,460	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.778		Medical Assistance Program (from Developmental Disabilities Network, Inc.)	DHS	(16)	0
93.837		Cardiovascular Diseases Research (from Ogilvy Public Relations Worldwide)	UW-Extension	71	0
93.910		Family and Community Violence Prevention Program (from College of Menominee Nation)	UW-Extension	6,995	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	20,050	0
93.933		Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	(451)	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (from Milwaukee Public Schools)	UW-Milwaukee	7,954	0
93.958		Block Grants for Community Mental Health Services (from Chippewa County Department of Human Services)	UW-Stout	34,492	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	9,500	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Rock County)	UW-Extension	24,350	0
93.969		PPHF-2012 Geriatric Education Centers (from Marquette University)	UW-Madison	25,610	0
93.989		International Research and Research Training (from John Hopkins University)	UW-Madison	19,326	0
N/A	93.D111851166; 93.283-07-4803	Drug and Alcohol Services Information System (from Synectics for Management Decisions, Inc.)	DHS	59,733	0
N/A	93.144969	Act Early Ambassador (from Association of University Centers on Disabilities)	UW-Madison	2,854	0
N/A	93.2012-02-0208-02	Act Early Materials (from Association of Maternal and Child Health Programs)	UW-Madison	1,182	0
N/A	93.H-F7-ETH-11-P- PTR-AAMP-00	AIHA Twinning Center (from American International Health Alliance)	UW-Madison	40,821	0
N/A	93.AGMT 10/01/11	Ayer Concord Drug Court Program Smart Phone Project (from Advocates)	UW-Madison	13,319	0
N/A	93.HHSS283200700 0031/HHSS28300002 T	Clinical Technical Assistance (from JBS International)	UW-Madison	779,203	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	15,200	0
N/A	93.AGMT 10/05/12	CompassWisconsin: Threshold Consultant (from Luxvida)	UW-Madison	116,897	0
N/A	93.HHSS28342004T	Co-Occurring and Homeless Activities Branch (from JBS International)	UW-Madison	2,469	0
N/A	93.HHSS28320070 0031/HHSS2830001T HHSS283200700003 I/HHSS28342007T	Emerging Issues in Opioid Addiction Treatment (from JBS International)	UW-Madison	53,398	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	116,629	15,000
N/A	93.AGMT 05/23/13	Home Visiting Project (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	12,722	0
N/A	93.IPA	Intergovernmental Personnel Agreements (from Milwaukee County)	UW-Madison	15,788	0
N/A	93.AGMT 10/01/11	Mobile Patient Opportunities for Wellness, Engagement and Recovery (from Loyola Recovery Foundation)	UW-Madison	28,218	0
N/A	93.F-13-8529	Summer Externship (from Northeastern Wisconsin Area Health Education Center)	UW-Madison	2,000	0
N/A	93.13-2-26	Training and Quality Improvement (from Milwaukee County)	UW-Madison	17,481	0
N/A	93.MIL107945	American Indian Science Scholars Program (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	4,425	0
N/A	93.HHSN276200900 011C	Physical Activity Mentoring (from Slippery Rock University)	UW-La Crosse	183	0
N/A	93.Contract #11-60	IPS Supported Employment (from Chippewa County Department of Human Services)	UW-Stout	30,496	0
				2,381,874	15,000
Subtotal Subgrants					
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,475,146,239	544,279,033

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.003		State Commissions	DOA	267,871	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	54,509	53,783
94.005		Learn and Serve America-Higher Education	UW-Extension	48,892	0
94.006		AmeriCorps	DATCP	146,168	0
94.006		AmeriCorps	DOA	5,651,277	5,651,277
Total Federal Program 94.006				<u>5,797,445</u>	<u>5,651,277</u>
94.007		Program Development and Innovation Grants	DOA	34,439	33,447
94.007		Program Development and Innovation Grants	UW-Madison	(933)	0
94.007		Program Development and Innovation Grants	UW-Extension	74,151	56,018
Total Federal Program 94.007				<u>107,657</u>	<u>89,465</u>
94.009		Training and Technical Assistance	DOA	30,090	30,899
94.009		Training and Technical Assistance	UW-Oshkosh	(5,808)	0
Total Federal Program 94.009				<u>24,282</u>	<u>30,899</u>
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHS	1,286,040	1,152,242
Total Foster Grandparent/Senior Companion Cluster				<u>1,286,040</u>	<u>1,152,242</u>
94.013		Volunteers in Service to America	DPI	235,131	0
94.013		Volunteers in Service to America	UW-Extension	366,625	0
Total Federal Program 94.013				<u>601,756</u>	<u>0</u>
94.021		Volunteer Generation Fund	DOA	86,164	86,164
Subtotal Direct Programs				<u>8,274,616</u>	<u>7,063,830</u>
Subgrants:					
94.006		AmeriCorps (from Jumpstart GIS, Inc.)	UW-Madison	(1,835)	0
94.006		AmeriCorps (from Public Allies)	UW-Milwaukee	333,871	0
Subtotal Subgrants				<u>332,036</u>	<u>0</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>8,606,652</u>	<u>7,063,830</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
95.001		High Intensity Drug Trafficking Areas Program	DOT	32,749	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,171,415	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				<u>1,204,164</u>	<u>0</u>
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHS	30,298,149	0
96.001		ARRA-Social Security-Disability Insurance	DHS	1,027	0
96.001		Social Security-Disability Insurance	DWD	6,051,416	796,333
Total Disability Insurance/SSI Cluster				<u>36,350,592</u>	<u>796,333</u>
96.007		Social Security-Research and Demonstration	DHS	181,694	0
Other Federal Financial Assistance:					
N/A	96.SS00-11-30270; SS00-12-60059	Social Security Administration Death Records	DHS	32,795	0
N/A	96.SS00-08-60068	Social Security Enumeration	DHS	35,670	0
Subtotal Direct Programs				<u>36,600,751</u>	<u>796,333</u>
Subgrants:					
96.009		Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources, Inc.)	UW-Stout	44,475	0
Subtotal Subgrants				<u>44,475</u>	<u>0</u>
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				<u>36,645,226</u>	<u>796,333</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.008		Non-Profit Security Program	DOA	39,250	39,250
97.012		Boating Safety Financial Assistance	DNR	3,102,995	1,386,000
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	121,913	0
97.029		Flood Mitigation Assistance	DMA	85,399	84,644

The accompanying notes are an integral part of this schedule.

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.034		Disaster Unemployment Assistance	DWD	385	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	5,523,737	5,405,347
97.039		Hazard Mitigation Grant	DMA	1,773,248	1,594,972
97.039		Hazard Mitigation Grant	UW-River Falls	7,365	0
Total Federal Program 97.039				<u>1,780,613</u>	<u>1,594,972</u>
97.041		National Dam Safety Program	DNR	73,385	0
97.042		Emergency Management Performance Grants	DMA	6,307,379	4,153,203
97.043		State Fire Training Systems Grants	WTCS	26,007	20,885
97.045		Cooperating Technical Partners	DNR	1,468,502	0
97.047		Pre-Disaster Mitigation	DMA	342,296	333,405
97.052		Emergency Operations Center	DOA	11,254	0
97.055		Interoperable Emergency Communications	DOA	425,325	363,697
97.056		Port Security Grant Program	DNR	50,601	0
97.067		Homeland Security Grant Program	DOA	15,003,263	14,279,719
97.067		Homeland Security Grant Program	DOJ	556,162	4,497
97.067		Homeland Security Grant Program	UW-Whitewater	36,000	0
Total Federal Program 97.067				<u>15,595,425</u>	<u>14,284,216</u>
97.075		Rail and Transit Security Grant Program	DOA	98,883	98,883
97.088		Disaster Assistance Projects	DNR	176,264	0
97.089		Driver's License Security Grant Program	DOT	443,344	0
97.091		Homeland Security Biowatch Program	DNR	386,227	0
N/A	97.UNKNOWN	Other Federal Financial Assistance: Immigration and Customs Enforcement	DOJ	1,533	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>36,060,717</u>	<u>27,764,502</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001		Subgrants: USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW-Extension	89,683	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>89,683</u>	<u>0</u>
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<b><u>\$ 10,735,267,348</u></b>	<b><u>\$ 1,802,947,287</u></b>



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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,736,578	\$ 0
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	601,011	247,898
10.001		Agricultural Research-Basic and Applied Research	UW-Platteville	36,572	0
		Total Federal Program 10.001		<u>2,374,161</u>	<u>247,898</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	7,216	0
10.156		Federal-State Marketing Improvement Program	UW-Madison	43,198	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	570,144	65,292
10.200		Grants for Agricultural Research, Special Research Grants (from UW-Platteville)	UW-Madison	(17,564)	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	758,584	0
		Total Federal Program 10.200		<u>1,311,164</u>	<u>65,292</u>
10.202		Cooperative Forestry Research	UW-Madison	819,918	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	180,488	0
		Total Federal Program 10.202		<u>1,000,406</u>	<u>0</u>
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	6,084,948	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	137,537	37,305
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Stevens Point	17,339	0
		Total Federal Program 10.206		<u>154,876</u>	<u>37,305</u>
10.207		Animal Health and Disease Research	UW-Madison	60,834	0
10.212		Small Business Innovation Research	UW-Stevens Point	13,857	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Madison	716	0
10.217		Higher Education - Institution Challenge Grants Program (from UW-Madison)	UW-Platteville	11,240	0
		Total Federal Program 10.217		<u>11,956</u>	<u>0</u>
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	(2,652)	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	268,157	208,935
10.303		Integrated Programs	UW-Madison	682,295	291,539
10.303		Integrated Programs (from UW-Extension)	UW-Madison	16,770	0
		Total Federal Program 10.303		<u>699,065</u>	<u>291,539</u>
10.305		International Science and Education Grants	UW-Madison	66,160	11,241
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	294,469	33,255
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW Colleges	5,130	0
		Total Federal Program 10.307		<u>299,599</u>	<u>33,255</u>
10.309		Specialty Crop Research Initiative	UW-Madison	1,032,508	457,194
10.309		Specialty Crop Research Initiative (from UW-Madison)	UW-Stevens Point	2,271	0
		Total Federal Program 10.309		<u>1,034,779</u>	<u>457,194</u>
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	4,205,522	532,781
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI)	UW-Madison	1,670,199	542,189
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	28,380	0
10.500		Cooperative Extension Service	UW-Madison	7,674	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	9,993	0
		Total Federal Program 10.500		<u>17,667</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	110,496	0
10.613		Faculty Exchange Program	UW-Madison	16,735	0
10.664		Cooperative Forestry Assistance	UW-Madison	1,989	0
10.680		Forest Health Protection	UW-Madison	26,976	0
10.680		Forest Health Protection	UW-Stevens Point	15,367	0
Total Federal Program 10.680				42,343	0
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	14,350	0
10.901		Resource Conservation and Development	UW-Platteville	49,613	0
10.902		Soil and Water Conservation	UW-Madison	(33,197)	0
10.903		Soil Survey	UW-Madison	64,983	0
10.912		Environmental Quality Incentives Program	UW-Madison	105,799	0
10.912		Environmental Quality Incentives Program	UW-Platteville	102,633	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Platteville	8,674	0
Total Federal Program 10.912				217,106	0
10.960		Technical Agricultural Assistance	UW-Madison	6,429	0
10.961		Scientific Cooperation and Research	UW-Madison	37,806	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	35,998	0
N/A	10.RF 2011-01	Comprehensive Marketing, Financial and Production Risk Management Training for Wisconsin Cattle Producers (from UW-River Falls)	UW-Madison	3,777	0
N/A	10.12-18	Conservation Reserve Program Training Project (from UW-Extension)	UW-Madison	10,247	0
N/A	10.12-17	Nutrition Education Project (from UW-Extension)	UW-Madison	3,960	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	48,997	0
N/A	10.RD	R&D from Animal & Plant Health Inspection	UW-Madison	48,582	0
N/A	10.RD	R&D from Economic Research Service	UW-Madison	13,056	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,136,041	95,758
N/A	10.RD	R&D from Rural Business Cooperative Service	UW-Madison	348,477	0
N/A	10.RD	R&D from Forest Products Laboratory	UW-Milwaukee	33,768	0
N/A	10.RD	R&D from Forest Service	UW-Milwaukee	888	0
N/A	10.RD	R&D from Forest Service	UW-Green Bay	(1)	0
N/A	10.11-JV-11242301-044	Long-term Responses-Woodland Salamander	UW-Stevens Point	4,111	0
N/A	10.RD	R&D from Forest Service	UW-Stevens Point	2,462	2,162
Subtotal Direct R&D Grants				21,568,508	2,525,549
R&D Subgrants:					
10.028		Wildlife Services (from Mississippi State University)	UW-Madison	(83)	0
10.064		Forestry Incentives Program (from Purdue University)	UW-Madison	3,940	0
10.169		Specialty Crop Block Grant Program (from Commercial Flower Growers of Wisconsin)	UW-Madison	8,296	0
10.169		Specialty Crop Block Grant Program (from Wisconsin Apple Growers Association)	UW-Madison	20,151	0
10.169		Specialty Crop Block Grant Program (from Wisconsin Mint Board)	UW-Madison	31,071	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Commercial Flower Growers of Wisconsin)	UW-Madison	15,772	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Ginseng Board of Wisconsin)	UW-Madison	6,732	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	22,705	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Apple Growers Association)	UW-Madison	17,111	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Mint Board)	UW-Madison	5,241	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	52,365	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	123,688	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Sod Producers Association)	UW-Madison	13,592	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	300	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	141,493	0
10.200		Grants for Agricultural Research, Special Research Grants (from Ohio State University Research Foundation)	UW-Madison	537	0
10.200		Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	5,626	0
10.200		Grants for Agricultural Research, Special Research Grants (from Pennsylvania State University)	UW-Madison	(2,062)	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	3,887	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	(401)	0
10.200		Grants for Agricultural Research, Special Research Grants (from California Department of Food and Agriculture)	UW-Stevens Point	26,563	7,034
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	28,185	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from Kansas State University)	UW-Madison	2,029	0
10.206		Grants for Agricultural Research-Competitive Research-Grants (from South Dakota State University)	UW-Madison	4,079	0
10.215		Sustainable Agriculture Research and Education (from North Dakota State University)	UW-Madison	13,311	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	92,321	0
10.215		Sustainable Agriculture Research and Education (from University of Rhode Island)	UW-Madison	929	0
10.215		Sustainable Agriculture Research and Education (from University of Illinois-Urbana-Champaign)	UW-River Falls	8,367	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Stevens Point	2,005	0
10.216		1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	18,895	0
10.217		Higher Education Challenge Grants (from Iowa State University)	UW-Madison	35,218	0
10.219		Biotechnology Risk Assessment Research (from University of Maryland)	UW-Madison	58,697	0
10.223		Hispanic Serving Institutions Education Grants (from University of Puerto Rico - Mayaguez)	UW-Madison	(1,243)	0
10.227		1994 Institutions Research Program (from College of Menominee Nation)	UW-Madison	7,335	0
10.227		1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	8,664	0
10.303		Integrated Programs (from Cornell University)	UW-Madison	16,303	0
10.303		Integrated Programs (from Iowa State University)	UW-Madison	21,297	1,679
10.303		Integrated Programs (from North Carolina State University)	UW-Madison	(11,120)	0
10.303		Integrated Programs (from University of Georgia)	UW-Madison	6,145	0
10.303		Integrated Programs (from University of Illinois-Urbana-Champaign)	UW-Madison	(56)	0
10.304		Homeland Security-Agricultural (from Michigan State University)	UW-Madison	43,010	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	93,937	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	47,552	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	534,088	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Louisiana State University)	UW-Madison	70,958	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	284,248	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	8,298	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	6,460	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Texas A&M University Research Foundation)	UW-Madison	713	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of California-Riverside)	UW-Madison	1,027	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Delaware)	UW-Madison	94,984	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	3,648	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Michigan)	UW-Madison	42,543	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	48,575	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	124,910	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Virginia Polytechnic Institute and State University)	UW-Madison	610	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	39,807	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Platteville	2,859	0
10.311		Beginning Farmer and Rancher Development Program (from Grassworks)	UW-Madison	57,075	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Kentucky Research Foundation)	UW-Madison	66,851	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Minnesota)	UW-Madison	183,307	0
10.500		Cooperative Extension Service (from Michigan State University)	UW-Madison	(24,038)	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	24,040	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from La Crosse County)	UW-Madison	530	0
10.664		Cooperative Forestry Assistance (from Oregon State University)	UW-Madison	182,413	0
10.678		Forest Stewardship Program (from Nature Conservancy)	UW-Madison	12,914	0
10.771		Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	37,999	0
10.912	10.2008-0116-040	Environmental Quality Incentives Program (from National Fish and Wildlife Foundation)	UW-Madison	7,153	0
N/A	10.AGMT 06/01/11	Assessing the Impact of Storage Atmosphere on Chip Potato Quality (from Wisconsin Potato Industry Board)	UW-Madison	(33)	0
N/A	10.AGMT 11/01/10	BT Toxins (from Biotechnology Research and Development)	UW-Madison	189,687	102,420
N/A	10.AGMT 02/18/10	Develop and Test Pollinator Habitat Job Sheets for Wisconsin (from Xerces Society)	UW-Madison	20,844	0
N/A	10.FAR-0016650-2	Development of Multipurpose Potato Cultivars with Enhanced Quality, Disease and Pest Resistance (from North Dakota State University)	UW-Madison	(2)	0
N/A	10.FAR-0019049	Development of Multipurpose Potato Cultivars with Enhanced Quality, Disease and Pest Resistance (from North Dakota State University)	UW-Madison	47,122	0
N/A	10.00007397	Effects of Splat Distribution on Spotted Owl Populations in the Sierra Nevada (from University of California - Berkeley)	UW-Madison	102,294	0
N/A	10.2010-38424-21288	Miinikaan: Participatory Research on a Food and Medicinal Plant (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	20,961	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	47,346	0
N/A	10.AGMT 06/25/12	Novel Vaccines for Johne's Disease (from Pan Genome Systems)	UW-Madison	29,962	0
N/A	10.OTC-GS-0285-2	Support for Managing Pest Insects in Greenhouses (from Orbital Technologies)	UW-Madison	13,955	0
N/A	10.AG56A2P130028	Nicolet Bird Survey (from Nature Conservancy)	UW-Green Bay	1,352	0
Subtotal R&D Subgrants				3,277,844	111,133
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				24,846,352	2,636,682
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.005		Census Special Tabulations and Services	UW-Milwaukee	50,000	0
11.008		NOAA Mission-Related Education Awards	UW-Madison	177,054	16,637
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Parkside	8,191	0
11.307		Economic Adjustment Assistance	UW-Madison	6,222	0
11.417		Sea Grant Support	UW-Madison	1,219,368	122,042
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	447,290	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	44,093	0
11.417		Sea Grant Support (from UW-Madison)	UW-Oshkosh	11,953	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	142,473	0
11.417		Sea Grant Support	UW-Superior	752	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	28,788	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	29,491	0
Total Federal Program 11.417				1,924,208	122,042
11.419		Coastal Zone Management Administration Awards (from UW-Extension)	UW-Oshkosh	1,031	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	250,696	0
11.431		Climate and Atmospheric Research	UW-Madison	507,524	0
11.431		Climate and Atmospheric Research (from UW-Milwaukee)	UW-Madison	103,857	0
11.431		Climate and Atmospheric Research	UW-Milwaukee	59,457	0
Total Federal Program 11.431				670,838	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	10,847,843	39,944
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Madison	7,037	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	109,345	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Green Bay	50,763	0
Total Federal Program 11.478				167,145	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	291,820	48,120
11.616		Technology Innovation Program (TIP)	UW-Madison	914,202	471,679
Subtotal Direct R&D Grants				15,309,250	698,422
R&D Subgrants:					
11.417		Sea Grant Support (from Ohio State University Research Foundation)	UW-Madison	18,918	0
11.431		Climate and Atmospheric Research (from Ohio State University Research Foundation)	UW-Madison	789	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	208,683	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	117,650	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Green Bay	17,691	0
11.463		Habitat Conservation (from Northwestern University)	UW-Milwaukee	23,347	0
11.467		Meteorologic and Hydrologic Modernization Development (from University Corporation for Atmospheric Research)	UW-Madison	3,942	0
11.467		Meteorologic and Hydrologic Modernization Development (from University Corporation for Atmospheric Research)	UW-Milwaukee	699	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity)	UW-Madison	299,991	0
N/A	11.R70618 P0038332	Sailing Elementary Teachers toward Ocean Literacy Using Familiar Water Resources (from Eastern Michigan University)	UW-Madison	12,135	0
Subtotal R&D Subgrants				703,845	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				16,013,095	698,422
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.114		Collaborative Research and Development	UW-Milwaukee	151,455	0
12.300		Basic and Applied Scientific Research	UW-Madison	3,519,443	185,987
12.300		Basic and Applied Scientific Research	UW-Milwaukee	764,872	0
Total Federal Program 12.300				4,284,315	185,987
12.420		Military Medical Research and Development	UW-Madison	3,263,893	146,295
12.431		Basic Scientific Research	UW-Madison	5,424,304	2,487,076
12.431		Basic Scientific Research	UW-Stevens Point	(9,550)	0
Total Federal Program 12.431				5,414,754	2,487,076

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.800		Air Force Defense Research Sciences Program	UW-Madison	6,321,117	1,698,755
12.800		Air Force Defense Research Sciences Program	UW-Milwaukee	89,657	0
12.800		Air Force Defense Research Sciences Program	UW-Stevens Point	124,726	0
Total Federal Program 12.800				<u>6,535,500</u>	<u>1,698,755</u>
12.901		Mathematical Sciences Grants Program	UW-Madison	29,849	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	52,192	0
Total Federal Program 12.901				<u>82,041</u>	<u>0</u>
12.910		Research and Technology Development	UW-Madison	683,009	0
N/A	12.RD	R&D from Advanced Research Projects Agency	UW-Madison	441,686	35,064
N/A	12.RD	R&D from Air Force	UW-Madison	641,616	0
N/A	12.RD	R&D from Army	UW-Madison	615,009	0
N/A	12.RD	R&D from Navy	UW-Madison	236,723	0
N/A	12.00274	Superconductive Magnetic Energy Storage Engineering Test Model Development Program	UW-Madison	(697,812)	0
N/A	12.385K206	Information Integration and Physical Intelligence (from UW-Madison)	UW-Milwaukee	111,633	0
N/A	12.RD	R&D from Space and Naval Warfare Systems Command	UW-Milwaukee	47,372	0
N/A	12.RD	R&D from Office of Naval Research	UW-Superior	38,377	3,283
Subtotal Direct R&D Grants				<u>21,849,571</u>	<u>4,556,460</u>
R&D Subgrants:					
12.300		Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	331,012	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	43,546	0
12.300		Basic and Applied Scientific Research (from University Corporation for Atmospheric Research)	UW-Madison	108,274	0
12.300		Basic and Applied Scientific Research (from University of Minnesota)	UW-Madison	(1,270)	0
12.360		Research on Chemical and Biological Defense (from University of Michigan)	UW-Madison	199,799	0
12.420		Military Medical Research and Development (from Cedars-Sinai Medical Center)	UW-Madison	119,599	0
12.420		Military Medical Research and Development (from East Carolina University)	UW-Madison	21,213	0
12.420		Military Medical Research and Development (from Jackson (Henry M) Foundation)	UW-Madison	17,437	0
12.420		Military Medical Research and Development (from University of Tennessee)	UW-Madison	28,738	0
12.420		Military Medical Research and Development (from Veterans Bio-Medical Research Institute)	UW-Madison	3,998	0
12.431		Basic Scientific Research (from University of California - Santa Barbara)	UW-Madison	282,766	0
12.431		Basic Scientific Research (from University of California-Santa Barbara)	UW-Madison	244,831	0
12.431		Basic Scientific Research (from University of Massachusetts-Amherst)	UW-Madison	20,748	0
12.431		Basic Scientific Research (from University of Texas-Arlington)	UW-Madison	22,224	0
12.800		Air Force Defense Research Sciences Program (from Agiltron)	UW-Madison	29,255	0
12.800		Air Force Defense Research Sciences Program (from Georgia Institute of Technology)	UW-Madison	253,916	0
12.800		Air Force Defense Research Sciences Program (from Harvard University)	UW-Madison	57,399	0
12.800		Air Force Defense Research Sciences Program (from Princeton University)	UW-Madison	201,554	0
12.800		Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	285,156	0
12.800		Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	188,907	0
12.800		Air Force Defense Research Sciences Program (from University of Vermont)	UW-Madison	145,063	0
12.800		Air Force Defense Research Sciences Program (from University of California - San Diego)	UW-Milwaukee	122,522	0
12.902		Information Security Grant Program (from Institute of International Education)	UW-Madison	(2)	0
12.910		Research and Technology Development (from HRL Laboratories)	UW-Madison	107,343	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.910		Research and Technology Development (from International Business Machines)	UW-Madison	598,693	0
12.910		Research and Technology Development (from Ohio State University)	UW-Madison	52,135	0
12.910		Research and Technology Development (from Purdue University)	UW-Madison	204,871	0
12.910		Research and Technology Development (from University of Illinois - Urbana-Champaign)	UW-Madison	76,849	0
N/A	12.19192-S2	Affinity in Nanospace (from Vanderbilt University)	UW-Madison	(24,676)	0
N/A	12.4500439496	Analog to Information Nyquist Folding Receiver (from L-3 Communications Corporation)	UW-Madison	(1,413)	0
N/A	12.05-DCB	CIBMTR Clinical Study Protocol (from National Marrow Donor Program)	UW-Madison	20,828	0
N/A	12.PO #46000	Compact Power Advanced Thermal Design Demonstration (from DRS Power and Control Technologies)	UW-Madison	2,779	0
N/A	12.27-1093	Cryogenic Testing of HTS Coil (from NDI Engineering Company)	UW-Madison	24,497	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	177,559	0
N/A	12.TUL-606-10/11	Development and Use of Genetic Methods for Assessing Aquatic Environmental Condition and Recruitment Dynamics of Native Stream Fishes on Pacific Island (from Tulane University)	UW-Madison	75,348	0
N/A	12.N11A-T024	Development of an EO/IR Common Aperture Modular Multifunction Sensor (from Ultra Communications)	UW-Madison	1,815	0
N/A	12.US001-0000329359	Development of Scalable Numerical Methods (from Battelle Memorial Institute)	UW-Madison	96,154	0
N/A	12.2600993	ARRA-Distributed Power System (from United Technologies Research Center)	UW-Madison	115	0
N/A	12.0011-36343	ARRA-Eaton Microgrid Field Scale Demonstration (from Eaton Corporation)	UW-Madison	1,471	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	47	0
N/A	12.MSN 146784	Growth of SK Quantum Dot Active Regions by MOCVD (from Alflight, Inc.)	UW-Madison	24,839	0
N/A	12.N12A-T003	High-Power Semiconductor Laser (from Intraband)	UW-Madison	46,448	0
N/A	12.9060-200240-DS	Information Integration and Physical Intelligence (from HRL Laboratories)	UW-Madison	45,281	0
N/A	12.SC1215601	Junctional and Non-Compressible Hemorrhage Control Training System (from Charles River Analytics)	UW-Madison	34,527	0
N/A	12.27-001339	Knowledge Representation and Machine Learning for Machine Reading (from SRI International)	UW-Madison	440,949	0
N/A	12.GT S11-04	Mathematically Rigorous Analysis of Software (from Grammatech)	UW-Madison	124,192	0
N/A	12.0000851155	Military Operating Room of the Future (from Cedars-Sinai Medical Center)	UW-Madison	69,254	0
N/A	12.AGMT 08/22/11	Monolithic Anti-Guided Phase-Locked Arrays (from Intraband)	UW-Madison	41,997	0
N/A	12.AGMT 03/16/13	Multi-Color Nanomembrane Imaging Sensor Arrays (from Semerane)	UW-Madison	5,637	0
N/A	12.4910017946-0	Multi-Qubit Coherent Operations (from International Business Machines)	UW-Madison	180,441	0
N/A	12.AGMT 12/27/10	Nanomembrane Integrated Lasers (from Semerane)	UW-Madison	65,664	0
N/A	12.A0854200	Neuromorphic Design: Theory and Implementation (from International Business Machines)	UW-Madison	217,198	0
N/A	12.MSN 143876	On-chip Passive Phase-Locking for High Coherent Power, Mid-IR Quantum Cascade Lasers (from Intraband)	UW-Madison	189,444	0
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	21,348	0
N/A	12.M1144-203299-DS	SiGe nanomembrane crystals for 2DEG substrates (from HRL Laboratories)	UW-Madison	51,507	0
N/A	12.SB07710	Small Engine Research Lab Capstone Project (from Innovative Scientific Solutions)	UW-Madison	7,804	0
N/A	12.10058-002349	Structural Logic (from HRL Laboratories)	UW-Madison	166,967	0
N/A	12.PO 968278	SWIR Image Sensor Based on SiGe Nanomembranes (from Agiltron)	UW-Madison	295	0
N/A	12.S-875-060-009	Top-Down Meets Bottom-Up for Optical Metamaterials (from UES, Inc.)	UW-Madison	41,313	0
N/A	12.MSN 149238	Volume Charge Distribution in Thin Dielectrics (from Commet)	UW-Madison	20,875	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	12.W9132T-11-C-022	Power System Modeling and Controls for an Integrated Alternative Power System (from Eaton)	UW-Milwaukee	101,931	0
N/A	12.T-705aUS213	Favipiravir Bridging Study (from PPD Development & MediVector)	UW-La Crosse	2,600	0
N/A	12.WDPTPR-9230001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	6,000	0
Subtotal R&D Subgrants				6,084,715	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				27,934,286	4,556,460
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.516		Doctoral Dissertation Research Grants	UW-Madison	10,078	0
R&D Subgrants:					
14.703		Sustainable Communities Regional Planning Grant Program (from Capital Area Regional Planning Commission)	UW-Madison	72,739	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				82,817	0
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.224		Cultural Resource Management	UW-La Crosse	34	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Eau Claire	22,623	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Stevens Point	2,230	0
Total Federal Program 15.231				24,853	0
15.232		Wildland Fire Research and Studies Program	UW-Madison	296,056	49,931
15.608		Fish and Wildlife Management Assistance	UW-Madison	8,568	0
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	96,927	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	13,185	7,861
15.608		Fish and Wildlife Management Assistance (from UW-Milwaukee)	UW-Stevens Point	(2,258)	0
Total Federal Program 15.608				116,422	7,861
15.650		Research Grants (Generic)	UW-Madison	465,079	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	UW-Madison	7,841	0
15.657		Endangered Species Conservation-Recovery Implementation Funds	UW-Madison	24,388	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	454,870	167,681
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Platteville	1,495	0
Total Federal Program 15.805				456,365	167,681
15.807		Earthquake Hazards Reduction Program	UW-Madison	71,837	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	196,858	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Madison	35,852	0
15.812		Cooperative Research Units Program	UW-Madison	611,552	0
15.812		Cooperative Research Units Program (from UW-Madison)	UW-Stevens Point	67,882	0
Total Federal Program 15.812				679,434	0
15.904		Historic Preservation Fund Grants-In-Aid	UW-Oshkosh	760	0
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	16,450	0
15.944		Natural Resource Stewardship	UW-Madison	4,701	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	186,927	27,810
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	242,996	0
N/A	15.RD	R&D from National Park Service	UW-Madison	77,557	0
N/A	15.RD	R&D from National Park Service	UW-La Crosse	302,855	0
N/A	15.SWG11-CAT2-003	State Wildlife (from UW-Stout)	UW-La Crosse	989	0
N/A	15.RD	R&D from Geological Survey	UW-Superior	28,544	0
Subtotal Direct R&D Grants				3,236,798	253,283



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
R&D Subgrants:					
15.611		Wildlife Restoration and Basic Hunter Education (from North Dakota Game and Fish Department)	UW-Madison	48,735	0
15.657		Endangered Species Conservation-Recovery Implementation Funds (from Colorado Department of Natural Resources)	UW-Madison	24,264	0
15.662		Great Lakes Restoration (from National Fish and Wildlife Foundation)	UW-Green Bay	28,743	0
15.662		Great Lakes Restoration (from Bayfield County)	UW-Superior	1,750	0
15.820		National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	96,036	0
15.944		Natural Resource Stewardship (from University of Minnesota)	UW-Stevens Point	90,919	0
N/A	15.COOP-10-026	Marbled Murrelets (from Alaska Department of Fish and Game)	UW-Madison	1,682	0
N/A	15.AV08-WI01	StateView Program Development (from Americaview)	UW-Madison	4,588	0
N/A	15.3001082588	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	36,982	0
Subtotal R&D Subgrants				333,699	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				3,570,497	253,283
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
N/A	16.2010-DN-BX-K190	Tools for Improving the Quality of Aged, Degraded, Damaged, or Otherwise Compromised DNA Evidence	UW-Madison	219,850	54,115
N/A	16.SJI-88-14L-D-058	The Role of the Trial Judge In Criminal Cases	UW-Madison	(27,874)	0
Subtotal Direct R&D Grants				191,976	54,115
R&D Subgrants:					
16.585		Drug Court Discretionary Grant Program (from Milwaukee County)	UW-Milwaukee	828	0
N/A	16.46033484	MDS National Database - Analysis and Reporting (from Lockheed Martin Corporation)	UW-Madison	158,381	0
N/A	16.16523	Trempealeau Justice Program (from Trempealeau County)	UW-La Crosse	345	0
Subtotal R&D Subgrants				159,554	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				351,530	54,115
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.005		Compensation and Working Conditions	UW-Madison	14,589	0
R&D Subgrants:					
17.258		WIA Adult Program (from Workforce Development Board of South Central Wisconsin)	UW-Madison	5,465	0
N/A	17.36439	GROW 2 Project (from Workforce Development Board of South Central Wisconsin)	UW-Madison	(9,721)	0
N/A	17.OD-16519-07-75-4-11	National Collaborative on Workforce and Disability for Youth (from Institute for Educational Leadership)	UW-Madison	(49)	0
Subtotal R&D Subgrants				(4,305)	0
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				10,284	0
<b>U.S. DEPARTMENT OF STATE:</b>					
19.017		Environmental and Scientific Partnerships and Programs	UW-Stevens Point	15,000	0
19.501		Public Diplomacy Programs for Afghanistan and Pakistan	UW-Madison	26,920	0
Subtotal Direct R&D Grants				41,920	0
R&D Subgrants:					
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	4,440	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Social Science Research Council)	UW-Madison	52,567	0
19.401		Academic Exchange Programs - Scholars (from The CSU, Chico Research Foundation)	UW-Platteville	13,489	0
Subtotal R&D Subgrants				70,496	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				112,416	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.205		Highway Planning and Construction	UW-Milwaukee	(66)	0
20.205		Highway Planning and Construction (from UW-Madison)	UW-Platteville	20,864	0
		Total Federal Program 20.205		<u>20,798</u>	<u>0</u>
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Administration)	UW-Oshkosh	(513)	0
20.701		University Transportation Centers Program	UW-Madison	3,036,981	806,370
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	399,501	3,594
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	244,607	32,239
		Total Federal Program 20.701		<u>3,681,089</u>	<u>842,203</u>
20.762		Research Grants	UW-Superior	673,944	472,402
N/A	20.IPA	Intergovernmental Personnel Agreements	UW-Madison	3,164	0
N/A	20.AGMT 10/1/08	Midwest Regional University Transportation Center (from UW-Madison)	UW-Superior	123,490	0
		Subtotal Direct R&D Grants		<u>4,501,972</u>	<u>1,314,605</u>
R&D Subgrants:					
20.200		Highway Research and Development Program (from University of Iowa)	UW-Madison	7,748	0
20.200		Highway Research and Development Program (from Western Research Institute)	UW-Madison	1,050,000	5,048
20.205		Highway Planning and Construction (from Minnesota Department of Transportation)	UW-Madison	(1,721)	0
20.205		Highway Planning and Construction (from Iowa Department of Transportation)	UW-Milwaukee	101	0
20.239		Motor Carrier Research and Technology Programs (from University of Washington)	UW-Madison	6,624	0
N/A	20.111748-G002568	Cementiously Stabilized Layers in Pavement Design (from Washington State University)	UW-Madison	19,694	0
N/A	20.1000787353	Distraction Detection and Mitigation through Driver Feedback (from University of Iowa)	UW-Madison	(10,044)	0
N/A	20.8928-S-009	Interface Evaluations (from Westat)	UW-Madison	199,578	0
N/A	20.2011-1224-02	National Cooperative Highway Research Program: Emulsion (from North Carolina State University)	UW-Madison	63,273	0
N/A	20.HR 14-25	Selecting LOS Targets (from National Academy of Sciences)	UW-Madison	67,478	4,891
N/A	20.MA120042	Project Level Travel Forecasting (from University of Hawaii at Manoa)	UW-Milwaukee	22,821	0
N/A	20.15100	Smart Work Zone Deployment Initiative (from Iowa Department of Transportation)	UW-Milwaukee	6,008	0
N/A	20.GS-10F-02-42L	Great Lakes Maritime Research Institute (from ABSG Consulting)	UW-Superior	35,000	35,000
		Subtotal R&D Subgrants		<u>1,466,560</u>	<u>44,939</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION		<u>5,968,532</u>	<u>1,359,544</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
R&D Subgrants:					
N/A	32.Y83509	Review of Literature Regarding Critical Information Needs of the American Public (from University of Southern California)	UW-Madison	12,022	0
		TOTAL R&D FROM FEDERAL COMMUNICATIONS COMMISSION		<u>12,022</u>	<u>0</u>
<b>LIBRARY OF CONGRESS:</b>					
N/A	42.AGMT 10/21/12	Kluge Fellowship	UW-Madison	18,891	0
		TOTAL R&D FROM LIBRARY OF CONGRESS		<u>18,891</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Madison	3,962,118	751,886
43.001		Science	UW-Milwaukee	53,746	0
43.001		Science (from UW-Green Bay)	UW-Milwaukee	11,066	0
43.001		Science	UW-Green Bay	564,329	0
43.001		Science (from UW-Green Bay)	UW-La Crosse	277	0
43.001		Science (from UW-Green Bay)	UW-Whitewater	5,000	0
		Total Federal Program 43.001		<u>4,596,536</u>	<u>751,886</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.003		Exploration	UW-Whitewater	4,679	0
43.008		Education	UW-Madison	52,647	0
43.008		Education (from UW-Green Bay)	UW-Whitewater	9,913	0
Total Federal Program 43.008				<u>62,560</u>	<u>0</u>
43.009		Cross Agency Support	UW-Madison	3,154	0
N/A	43.DD0-11047X; GO0-11135A; GO1-12040X; GO2-13167X; GO9-0026X; GO9-0056X; TM9-0002X	Chandra Grants	UW-Madison	42,901	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	731,575	287,925
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	5,533,736	240,690
N/A	43.RD	R&D from Jet Propulsion Lab	UW-Madison	323,783	0
N/A	43.RD	R&D from Kennedy Space Center	UW-Madison	78,625	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	10,597	0
N/A	43.RD	R&D from Smithsonian Astrophysical Laboratory	UW-Madison	24,083	0
N/A	43.NNX10AI91H	Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW-Madison	420	0
N/A	43.NNX10AN90A	First Nations Rocket Competition: A Recruitment and Retention Initiative for Native American Science and Engineering.	UW-Green Bay	79,764	0
N/A	43.RD	R&D from Headquarters	UW-Green Bay	(63)	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Program and Consortium	UW-Green Bay	4,140	0
N/A	43.NNX10A19	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW-La Crosse	5,000	0
N/A	43.NNG05-GL31H, 144NM73-10	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW-Oshkosh	585	0
N/A	43.09-ATP09-0198	Disk-Halo	UW-Whitewater	24,538	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW Colleges	775	0
Subtotal Direct R&D Grants				<u>11,527,388</u>	<u>1,280,501</u>
R&D Subgrants:					
43.001		Science (from Duke University)	UW-Madison	3,395	0
43.001		Science (from San Diego State University)	UW-Madison	1,012	0
43.001		Science (from San Diego State University Foundation)	UW-Madison	40,400	0
43.001		Science (from Science Systems and Applications)	UW-Madison	187,030	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	210,669	0
43.001		Science (from University of Miami)	UW-Madison	45,463	0
43.001		Science (from Yale University)	UW-Madison	19,517	0
43.001		Science (from Smithsonian Astrophysical Observatory)	UW-Milwaukee	11,382	0
43.001		Science (from Space Telescope Science Institute)	UW-Milwaukee	78,886	0
43.002		Aeronautics (from University of Colorado-Boulder)	UW-Madison	149,010	0
43.008		Education (from Madison Area Technical College)	UW-Madison	70,664	0
43.009		Cross Agency Support (from Georgia Institute of Technology)	UW-Madison	24,830	0
N/A	43.144MS48	Accelerated Wound Healing Device Using Light Emitting Diode (Led) Biostimulation to Support Long Term Human Exploration of Space (from Quantum Devices, Inc.)	UW-Madison	(10,500)	0
N/A	43.HST-GO-12161-02-A	Accretion in Close Pre-Main-Sequence Binaries (from Space Telescope Science Institute)	UW-Madison	26,949	0
N/A	43.HST-GO-12019-01-A	After the Fall: Fading AGN in Post-starburst Galaxies (from Space Telescope Science Institute)	UW-Madison	29,265	0
N/A	43.B99050JD	Balloon tracker: Mark IIDG (from Southwest Research Institute)	UW-Madison	(6)	0
N/A	43.Z12-90238	Cloud Influence on Artic Sea Ice (from University Corporation for Atmospheric Research)	UW-Madison	5,096	0
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	274,094	0
N/A	43.HST-GO-12275-01-A	Galactic Gas Flows (from Space Telescope Science Institute)	UW-Madison	47,633	0
N/A	43.654	Investigation of the Spatial Relationships of Bacteria Associated with Rock Varnish (from Planetary Science Institute)	UW-Madison	(14)	0
N/A	43.HST-GO-12276-01-A	Mapping a Nearby Galaxy Filament (from Space Telescope Science Institute)	UW-Madison	74,919	0
N/A	43.HST-GO-12894-01-A	Methane Migration (from Space Telescope Science Institute)	UW-Madison	22,367	0
N/A	43.A000090101	Microphysics and Macrophysics (from University of Minnesota)	UW-Madison	8,817	0
N/A	43.HST-GO-11630-04-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	8,651	0
N/A	43.AGMT 07/12/11	Nanowire Solar Cells (from Firefly Technologies)	UW-Madison	22,099	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	43.08-0273 - UW/SUB	Remote Sensing of Forest Genetic Diversity and Assessment of Belowground Microbial Communities in Populous Tremulooides Forest (from Appalachian State University)	UW-Madison	90,154	0
N/A	43.21101-11-025	Science Technology and Research Support Services (from Science Systems and Applications)	UW-Madison	52,903	0
N/A	43.2221003005	Sounding Rocket Operations (from Orbital Sciences Corporation)	UW-Madison	304,661	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	10,646	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	16,819	0
N/A	43.7500030412	Startracker Operations (from Northrop Grumman Corporation)	UW-Madison	(42,431)	0
N/A	43.HST-GO-12463- 05-A	Target of Opportunity Imaging (from Space Telescope Science Institute)	UW-Madison	7,208	0
N/A	43.HST-GO-12269- 10-A	The Escape of Lya Photons in Star-Forming Galaxies (from Space Telescope Science Institute)	UW-Madison	7,267	0
N/A	43.HST-GO-12554- 06-A	The Origins of Carbon-enhanced Metal-Poor Stars (from Space Telescope Science Institute)	UW-Madison	3,864	0
N/A	43.HST-GO-10789- 01-A	The Role of Environment in the Formation of Dwarf Galaxies (from Space Telescope Science Institute)	UW-Madison	(1,027)	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	28,151	0
N/A	43.HST-AR- 12840.01-A	The Next Generation of Galaxy Evolution Models (from Space Telescope Science Institute)	UW-Milwaukee	3,248	0
Subtotal R&D Subgrants				1,833,091	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				13,360,479	1,280,501
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	251,546	0
45.161		Promotion of the Humanities-Research	UW-Madison	315,448	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	6,426	0
Subtotal Direct R&D Grants				573,420	0
R&D Subgrants:					
45.313		Laura Bush 21st Century Librarian Program (from University of California - Los Angeles)	UW-Madison	(450)	0
Subtotal R&D Subgrants				(450)	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				572,970	0
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Madison	7,184,249	313,227
47.041		Engineering Grants	UW-Milwaukee	1,402,913	0
47.041		Engineering Grants	UW-Oshkosh	501,617	0
47.041		Engineering Grants	UW-Platteville	58,884	0
47.041		Engineering Grants	UW-Stevens Point	136,808	0
Total Federal Program 47.041				9,284,471	313,227
47.049		Mathematical and Physical Sciences	UW-Madison	22,950,415	3,378,979
47.049		Mathematical and Physical Sciences	UW-Milwaukee	4,545,213	629,943
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	63,461	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	110,315	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	98,016	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	25,501	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	2,605	0
47.049		Mathematical and Physical Sciences	UW-Stout	66,959	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Whitewater	8,547	0
47.049		Mathematical and Physical Sciences	UW Colleges	356	0
Total Federal Program 47.049				27,871,388	4,008,922

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.050		Geosciences	UW-Madison	4,749,053	39,747
47.050		Geosciences (from UW-Milwaukee)	UW-Madison	79,979	0
47.050		Geosciences	UW-Milwaukee	999,132	0
47.050		Geosciences	UW-La Crosse	81,113	0
47.050		Geosciences	UW-Oshkosh	1,490	0
Total Federal Program 47.050				5,910,767	39,747
47.070		Computer and Information Science and Engineering	UW-Madison	7,932,194	24,254
47.070		Computer and Information Science and Engineering	UW-Milwaukee	134,914	24,911
47.070		Computer and Information Science and Engineering	UW-Stout	69,387	0
47.070		Computer and Information Science and Engineering	UW-Whitewater	29,113	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-Whitewater	7,378	0
Total Federal Program 47.070				8,172,986	49,165
47.074		Biological Sciences	UW-Madison	16,948,900	1,366,105
47.074		Biological Sciences (from UW-Milwaukee)	UW-Madison	9,017	0
47.074		Biological Sciences	UW-Milwaukee	1,504,159	0
47.074		Biological Sciences	UW-Eau Claire	93,349	0
47.074		Biological Sciences	UW-La Crosse	68,842	0
47.074		Biological Sciences	UW-Oshkosh	53,372	0
47.074		Biological Sciences	UW-Stout	43,452	0
47.074		Biological Sciences	UW-Whitewater	87,805	0
Total Federal Program 47.074				18,808,896	1,366,105
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,524,569	183,847
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	245,930	0
47.075		Social, Behavioral, and Economic Sciences	UW-River Falls	14,466	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	4,147	0
Total Federal Program 47.075				2,789,112	183,847
47.076		Education and Human Resources	UW-Madison	12,319,739	2,039,719
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Madison	(6,856)	0
47.076		Education and Human Resources	UW-Milwaukee	639,032	57,322
47.076		Education and Human Resources	UW-Eau Claire	149,275	0
47.076		Education and Human Resources (from UW-Madison)	UW-Eau Claire	1,906	0
47.076		Education and Human Resources (from UW-Madison)	UW-Green Bay	13,180	0
47.076		Education and Human Resources	UW-La Crosse	82,160	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	4,000	0
47.076		Education and Human Resources	UW-Oshkosh	380,641	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	1,749	0
47.076		Education and Human Resources	UW-Parkside	61,318	0
47.076		Education and Human Resources (from UW-Madison)	UW-Parkside	8,160	0
47.076		Education and Human Resources	UW-Platteville	43,920	0
47.076		Education and Human Resources (from UW-Madison)	UW-Platteville	18,901	0
47.076		Education and Human Resources	UW-River Falls	31,883	0
47.076		Education and Human Resources	UW-Stout	197,141	34,693
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	178	0
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Stout	7,855	0
47.076		Education and Human Resources (from UW-Madison)	UW-Superior	889	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	3,818	0
47.076		Education and Human Resources	UW Colleges	73,516	0
Total Federal Program 47.076				14,032,405	2,131,734
47.078		Polar Programs	UW-Madison	12,858,332	1,986,687
47.078		Polar Programs	UW-Milwaukee	219,954	0
Total Federal Program 47.078				13,078,286	1,986,687
47.079		Office of International and Integrative Activities	UW-Madison	15,535	0
47.079		Office of International and Integrative Activities	UW-Milwaukee	7,691	0
47.079		Office of International and Integrative Activities	UW-Whitewater	55,390	0
Total Federal Program 47.079				78,616	0
47.080		Office of Cyberinfrastructure	UW-Madison	1,144,444	280,309
47.080		Office of Cyberinfrastructure	UW-Eau Claire	33,670	0
Total Federal Program 47.080				1,178,114	280,309
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	8,848,474	564,067
47.082		ARRA-Trans-NSF Recovery Act Research Support (from UW-Milwaukee)	UW-Madison	4,348	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Milwaukee	311,663	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Eau Claire	33,620	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-La Crosse	32,100	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Oshkosh	16,861	0
Total Federal Program 47.082				9,247,066	564,067
N/A	47.AGS-1047532	Assignment to Director for the Division of Atmospheric and Geospace Sciences	UW-Madison	150,963	0
N/A	47.144MZ22	GPCRS and Sexual Development in <i>Aspergillus Nidulans</i>	UW-Madison	274	0
N/A	47.IPA	Intergovernmental Personnel Agreements	UW-Madison	355,980	0
N/A	47.AGMT 09/01/00	IRG 1: MRSEC	UW-Madison	(226,708)	0
N/A	47.0904863	Network Conflict Theory: Empirically-Based Models of Conflict Dynamics and Effective Intervention Strategies	UW-Madison	(111,817)	0
N/A	47.RD	R&D from Division of Acquisition & Cooperative Support	UW-Madison	(405,587)	0
N/A	47.RD	R&D from National Radio Astronomy Observatory	UW-Madison	29,609	0
Subtotal Direct R&D Grants				110,244,821	10,923,810
R&D Subgrants:					
47.041		Engineering Grants (from Iowa State University)	UW-Madison	254,903	0
47.041		Engineering Grants (from University of Arizona)	UW-Madison	44,636	0
47.041		Engineering Grants (from Washington State University)	UW-Madison	31,430	0
47.041		Engineering Grants (from ZLENS LLC)	UW-Madison	5,982	0
47.041		Engineering Grants (from Advanced Chemical Systems)	UW-Milwaukee	21,275	0
47.041		Engineering Grants (from Marquette University)	UW-Milwaukee	84,752	0
47.041		Engineering Grants (from Interfacial Solutions, LLC)	UW-Stevens Point	12,000	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	315,760	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	34,286	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Madison	467	0
47.049		Mathematical and Physical Sciences (from Johns Hopkins University)	UW-Madison	29,346	0
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	360,015	0
47.049		Mathematical and Physical Sciences (from University of Arizona)	UW-Madison	91	0
47.049		Mathematical and Physical Sciences (from University of California-Davis)	UW-Madison	14,889	0
47.049		Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	16,338	0
47.049		Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	62,454	0
47.049		Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	51,270	0
47.049		Mathematical and Physical Sciences (from University of Puerto Rico-Mayaguez)	UW-Madison	(30,091)	0
47.049		Mathematical and Physical Sciences (from University of Washington)	UW-Madison	137,243	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Milwaukee	9,834	0
47.049		Mathematical and Physical Sciences (from American Physical Society)	UW-La Crosse	3,290	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	79,449	0
47.049		Mathematical and Physical Sciences (from Hope College)	UW-River Falls	2,845	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Stevens Point	79	0
47.050		Geosciences (from Brown University)	UW-Madison	42,205	0
47.050		Geosciences (from Consortium for Ocean Leadership)	UW-Madison	89,048	0
47.050		Geosciences (from Johns Hopkins University)	UW-Madison	9,964	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	146,721	0
47.050		Geosciences (from University of Michigan)	UW-Madison	(1,500)	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Milwaukee	7,170	0
47.070		Computer and Information Science and Engineering (from BBN Technologies)	UW-Madison	154,989	0
47.070		Computer and Information Science and Engineering (from Raytheon Company)	UW-Madison	2,104	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.070		Computer and Information Science and Engineering (from University of Maryland)	UW-Madison	20,558	0
47.070		Computer and Information Science and Engineering (from University of Rochester)	UW-Madison	9,431	0
47.070		Computer and Information Science Engineering (from University of Pennsylvania)	UW-Milwaukee	40,215	0
47.074		Biological Sciences (from City University of New York)	UW-Madison	149,370	19,205
47.074		Biological Sciences (from Cornell University)	UW-Madison	610,329	0
47.074		Biological Sciences (from Dartmouth College)	UW-Madison	255,031	0
47.074		Biological Sciences (from Michigan State University)	UW-Madison	265,800	0
47.074		Biological Sciences (from North Carolina State University)	UW-Madison	62,101	0
47.074		Biological Sciences (from Ohio State University)	UW-Madison	110,176	0
47.074		Biological Sciences (from Pennsylvania State University)	UW-Madison	154,110	0
47.074		Biological Sciences (from University of Arizona)	UW-Madison	77,440	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	133,655	0
47.074		Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	35,040	0
47.074		Biological Sciences (from University of Illinois-Urbana- Champaign)	UW-Madison	29,538	0
47.074		Biological Sciences (from University of Michigan)	UW-Madison	33,529	0
47.074		Biological Sciences (from University of California - Berkeley)	UW-Milwaukee	58,636	0
47.074		Biological Sciences (from Washington State University)	UW-Stevens Point	68,452	0
47.075		Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	72,800	0
47.075		Social, Behavioral, and Economic Sciences (from Duke University)	UW-Madison	3,626	0
47.075		Social, Behavioral, and Economic Sciences (from Pennsylvania State University)	UW-Madison	23,217	0
47.075		Social, Behavioral, and Economic Sciences (from University of Arizona)	UW-Madison	4,478	0
47.075		Social, Behavioral, and Economic Sciences (from University of Chicago)	UW-Madison	42,542	0
47.076		Education and Human Resources (from Boston Museum of Science)	UW-Madison	56,105	0
47.076		Education and Human Resources (from City College of San Francisco)	UW-Madison	22,753	0
47.076		Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	51,570	0
47.076		Education and Human Resources (from Milwaukee School of Engineering)	UW-Madison	3,656	0
47.076		Education and Human Resources (from National Academies)	UW-Madison	817	0
47.076		Education and Human Resources (from Northwestern University)	UW-Madison	1,927	0
47.076		Education and Human Resources (from RMC Research)	UW-Madison	213,776	0
47.076		Education and Human Resources (from San Diego State University)	UW-Madison	115,025	0
47.076		Education and Human Resources (from Terc)	UW-Madison	107,003	0
47.076		Education and Human Resources (from University at Buffalo)	UW-Madison	25,149	0
47.076		Education and Human Resources (from University Corporation for Atmospheric Research)	UW-Madison	65,948	0
47.076		Education and Human Resources (from University of Illinois-Urbana-Champaign)	UW-Madison	21,586	0
47.076		Education and Human Resources (from Milwaukee School of Engineering)	UW-Milwaukee	7,448	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Green Bay	1,090	0
47.076		Education and Human Resources (from Stevens Institute of Technology)	UW-Platteville	2,500	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Platteville	20,831	0
47.076		Education and Human Resources (from University of Minnesota)	UW-Stevens Point	(1,445)	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Whitewater	14,164	0
47.079		International Science and Engineering (OISE) (from University of New Mexico)	UW-Madison	143,543	0
47.079		International Science and Engineering (OISE) (from West Virginia University)	UW-Milwaukee	84,003	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Madison	55,098	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.080		Office of Cyberinfrastructure (from University of California - San Diego)	UW-Madison	33	0
47.080		Office of Cyberinfrastructure (from University of Florida)	UW-Madison	92,590	0
47.080		Office of Cyberinfrastructure (from University of Illinois - Urbana-Champaign)	UW-Madison	32,818	0
47.080		Office of Cyberinfrastructure (from University of Nebraska)	UW-Madison	12,666	0
47.080		Office of Cyberinfrastructure (from University of North Carolina)	UW-Madison	28,279	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Milwaukee	32,150	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Milwaukee	116,379	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from BBN Technologies)	UW-Madison	156,497	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Santa Fe Institute)	UW-Madison	189,212	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Massachusetts-Amherst)	UW-Madison	250,073	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of New Mexico)	UW-Madison	740	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Tennessee)	UW-Madison	89,835	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from Massachusetts Institute of Technology)	UW-Milwaukee	8,910	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Southern Mississippi)	UW-Milwaukee	147,842	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Minnesota)	UW-Oshkosh	17,205	0
N/A	47.AGMT 10/27/10	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	16,207	0
N/A	47.AGMT 04/19/10	Cathode Materials in Lithium-Ion Batteries (from Solrayo)	UW-Madison	44,888	0
N/A	47.RUB1-2985-SK-10	CRDF with Russia (from CRDF Global)	UW-Madison	13,425	0
N/A	47.EcoHealth 2012 Workshop	Ecohealth Workshop (from Ecohealth Alliance)	UW-Madison	5,613	0
N/A	47.1833F-EAGER	GENI Sub on BBN Technologies EAGER Proposal (from BBN Technologies)	UW-Madison	15,055	0
N/A	47.400-72-04-32-12F3	High Throughput Facility - Capital Equipment (from Iowa State University)	UW-Madison	50,000	0
N/A	47.9500009439	Instrumentation and Measurement for GENI (from BBN Technologies)	UW-Madison	991	0
N/A	47.Y81713	Investigating Tectonic Tremor beneath the San Andreas Fault (from University of Southern California)	UW-Madison	22,449	0
N/A	47.RG11-07	Mapping Student Choice of STEM (from Association for Institutional Research)	UW-Madison	4	0
N/A	47.IIP-1046739	Multifunctional Materials for Ultrasound Diagnosis (from Commet)	UW-Madison	22,526	0
N/A	47.DRL-0941014	Pathway to a Baccalaureate in STEM Fields (from American Education Research Association)	UW-Madison	11,985	0
N/A	47.MSN146486	Scale Up Flexible Electronics (from Semerane)	UW-Madison	552	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	33,375	0
		Subtotal R&D Subgrants		6,678,164	19,205
		TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION		116,922,985	10,943,015
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.007		7(j) Technical Assistance (from UW-Milwaukee)	UW-Parkside	9,743	0
		TOTAL R&D FROM U.S. SMALL BUSINESS ADMINISTRATION		9,743	0
<b>SMITHSONIAN INSTITUTION</b>					
N/A	60.12-PO-353-0000254458	Forest Stocks and Fluxes across a Management Gradient in Northern Wisconsin	UW-Green Bay	51,900	0
		TOTAL R&D FROM SMITHSONIAN INSTITUTION		51,900	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
N/A	64.IPA	Intergovernmental Personnel Agreements	UW-Madison	234,810	0
N/A	64.IPA	Intergovernmental Personnel Agreements	UW-Milwaukee	48,881	0
		TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS		283,691	0



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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	141,442	0
66.440		Urban Waters Small Grants	UW-La Crosse	26,610	0
66.468		Capitalization Grants for Drinking Water State Revolving	UW-Milwaukee	82,011	60,562
66.469		Great Lakes Program	UW-Madison	147,322	0
66.469		Great Lakes Program (from UW-Extension)	UW-Madison	27,613	0
66.469		Great Lakes Program	UW-Milwaukee	46,399	0
66.469		Great Lakes Program (from UW-Madison)	UW-Milwaukee	92,163	0
66.469		Great Lakes Program	UW-Oshkosh	219,061	0
66.469		Great Lakes Program	UW-Superior	330,798	24,571
Total Federal Program 66.469				863,356	24,571
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	292,782	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	579,570	161,641
66.509		Science to Achieve Results (STAR) Research Program (from UW-Extension)	UW-Madison	12,401	0
Total Federal Program 66.509				591,971	161,641
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Milwaukee	9,716	0
66.708		Pollution Prevention Grants Program	UW-Madison	14,049	0
Subtotal Direct R&D Grants				2,021,937	246,774
R&D Subgrants:					
66.001		Air Pollution Control Program Support (from Air Resources Board)	UW-Madison	17	0
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (from Lake Michigan Air Directors Consortium)	UW-Stevens Point	14,963	0
66.469		Great Lakes Program (from Nature Conservancy)	UW-Madison	30,395	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Madison	47,778	0
66.469		Great Lakes Program (from Great Lakes Observing System)	UW-Milwaukee	99,115	0
66.469		Great Lakes Program (from Michigan State University)	UW-Milwaukee	104,535	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	50,106	0
66.469		Great Lakes Program (from Nature Conservancy)	UW-Green Bay	7,931	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	39,560	0
66.469		Great Lakes Program (from Northeast-Midwest Institute)	UW-Superior	599,368	0
66.469		Great Lakes Program (from University of Minnesota-Duluth)	UW-Superior	25,116	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	(24)	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Southern California)	UW-Madison	(1)	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Washington)	UW-Madison	104,421	0
66.814		Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements (from University of Illinois - Chicago)	UW-Milwaukee	2,450	0
Subtotal R&D Subgrants				1,125,730	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				3,147,667	246,774
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	73,012	0
N/A	77.NRC-04-09-136	Fuel Coolant Interactions and Other Beyond Design Basis Accident Analysis	UW-Madison	88,451	0
N/A	77.NRC-38-09-944	Graduate Fellowship Program in Nuclear Engineering	UW-Madison	139,330	0
N/A	77.NRC-04-10-173	Research in Support of VHTR	UW-Madison	1,607	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				302,400	0
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.036		Inventions and Innovations	UW-Madison	27,425	0
81.049		Office of Science Financial Assistance Program	UW-Madison	55,023,853	12,996,293
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	1,076,723	185,355
Total Federal Program 81.049				56,100,576	13,181,648

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.057		University Coal Research	UW-Madison	56,861	0
81.086		Conservation Research and Development	UW-Madison	167,408	38,116
81.087		Renewable Energy Research and Development	UW-Madison	260,833	0
81.087		Renewable Energy Research and Development	UW-Milwaukee	151,717	408
Total Federal Program 81.087				412,550	408
81.089		Fossil Energy Research and Development	UW-Madison	137,951	98,730
81.112		Stewardship Science Grant Program	UW-Madison	208,881	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	74,474	0
81.119		State Energy Program Special Projects (from UW-Extension)	UW-Madison	23,204	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	566,682	0
81.135		Advanced Research Projects Agency - Energy	UW-Madison	415,561	39,543
N/A	81.144CC21	Calorimeter Subsystem	UW-Madison	(157,843)	0
N/A	81.144DH37	Desy Maintenance	UW-Madison	(18,808)	0
N/A	81.144E170	Dumand	UW-Madison	(64,759)	0
N/A	81.144E174	E&E Interactions at SLAC	UW-Madison	(127,008)	0
N/A	81.144981	Experimental and Theoretical Evaluation of High Energy Physics Piondrom	UW-Madison	(654,337)	0
N/A	81.144E178	Phenomenology	UW-Madison	(155,461)	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,701,410	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	1,187,495	83,711
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	16,828	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	1,138,229	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	254,670	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	70,595	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	15,270	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	93,818	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	300,411	0
N/A	81.RD	ARRA-R&D from Pacific Northwest National Laboratory	UW-Madison	515,459	517,294
N/A	81.RD	R&D from Sandia National Laboratory	UW-Madison	1,098,373	0
N/A	81.144E175	Theoretical and Astrophysics	UW-Madison	(207,622)	0
N/A	81.144E176	Ultra High PP Collisions	UW-Madison	(252,297)	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Milwaukee	49,907	0
N/A	81.120883	Molecular Theory and Modeling Project	UW-Parkside	15,165	0
Subtotal Direct R&D Grants				63,011,068	13,959,450
R&D Subgrants:					
81.049		Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	81,854	0
81.049		Office of Science Financial Assistance Program (from Northern Arizona University)	UW-Madison	11	0
81.049		Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	52,533	0
81.049		Office of Science Financial Assistance Program (from Princeton University)	UW-Madison	93,326	0
81.049		Office of Science Financial Assistance Program (from Texas A&M University)	UW-Madison	288,386	0
81.049		Office of Science Financial Assistance Program (from University of Delaware)	UW-Madison	79,990	0
81.049		Office of Science Financial Assistance Program (from University of Houston)	UW-Madison	129,782	0
81.049		Office of Science Financial Assistance Program (from University of Iowa)	UW-Madison	134,241	0
81.049		Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	99,053	0
81.049		Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	128,979	0
81.049		Office of Science Financial Assistance Program (from V-Glass)	UW-Madison	1,125	0
81.049		Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Milwaukee	(4,526)	0
81.049		Office of Science Financial Assistance Program (from Carnegie Mellon University)	UW-Milwaukee	92,060	0
81.079		Regional Biomass Energy Program (from South Dakota State University)	UW-Madison	245,159	0
81.086		Conservation Research and Development (from General Motors Corporation)	UW-Madison	56,365	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	115,773	0
81.087		Renewable Energy Research and Development (from Temple University)	UW-Madison	110,365	0
81.087		Renewable Energy Research and Development (from Texas A&M University)	UW-Madison	36,149	34,375
81.087		Renewable Energy Research and Development (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	43,993	0
81.089		Fossil Energy Research and Development (from University of Utah)	UW-Milwaukee	30,544	0
81.112		Stewardship Science Grant Program (from University of Rochester)	UW-Madison	84,484	0
81.113		Defense Nuclear Nonproliferation Research (from Morgridge Institute for Research)	UW-Madison	642,087	0
81.122		Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Milwaukee	28,096	0
81.122		ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Platteville	17,850	0
N/A	81.DE-SC0007623	A Scalable Targeted Debugger (from Argo Navis Technologies)	UW-Madison	47,178	0
N/A	81.00088978	Ab initio Enhanced Calphad Modeling of Actinide Rich Nuclear Fuels (from Battelle Energy Alliance)	UW-Madison	145,084	5,735
N/A	81.00089090	Advanced Mesh-Enabled Monte Carlo Reactor Analysis (from Battelle Energy Alliance)	UW-Madison	76,400	50,000
N/A	81.AGMT 09/28/11	Advanced Reactivity Controlled Compression Ignition (from Wisconsin Engine Research Consultants)	UW-Madison	219,532	0
N/A	81.00118099	Ag Transport through Non-irradiated and Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	309,362	0
N/A	81.88925	Assessment of Embrittlement of VHTR Structural Alloys in Impure Helium Environments (from Battelle Energy Alliance)	UW-Madison	100,163	0
N/A	81.79504	Biogeochemical Redox Transformation (from Battelle Memorial Institute)	UW-Madison	141,654	0
N/A	81.00091644	Center for Materials Science of Nuclear Fuel (from Battelle Energy Alliance)	UW-Madison	202,574	0
N/A	81.3001982173	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	6,750	0
N/A	81.3002318991	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	12,712	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (from Vanderbilt University)	UW-Madison	254,083	10,737
N/A	81.00102081	Corrosion in Supercritical Carbon Dioxide (from Battelle Energy Alliance)	UW-Madison	299,160	0
N/A	81.00122607	Corrosion Testing of Secondary Heat Exchanger Diffusion Welded Materials (from Battelle Energy Alliance)	UW-Madison	5,152	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	178,840	39,225
N/A	81.00118534	Critical Heat Flux Phenomena at High P/Low Mass Flux (from Battelle Energy Alliance)	UW-Madison	354,742	98,426
N/A	81.4000052266	Develop Digital Feedback System (from UT-Battelle)	UW-Madison	66,164	0
N/A	81.120341	Developing the User Experience for a Next Generation Nuclear Fuel Cycle Simulator (from Battelle Energy Alliance)	UW-Madison	267,304	152,892
N/A	81.00120690	Development of Advanced High Uranium Density Fuels for Light Water Reactors (from Battelle Energy Alliance)	UW-Madison	282,068	90,483
N/A	81.00088881	Development of Diffusion Barrier Coatings and Deposition Technologies for Mitigating Fuel Cladding Chemical Interactions (from Battelle Energy Alliance)	UW-Madison	24,020	0
N/A	81.DE-SC0003340	Development of Electrocaloric Cooling Systems (from Strategic Polymer Sciences)	UW-Madison	8,013	0
N/A	81.00116597	Diffusion of Silver in Silicon Carbide (from Battelle Energy Alliance)	UW-Madison	151	0
N/A	81.414088 5-23730	Draco Radiation Hydrodynamics Computer Code Development (from University of Rochester)	UW-Madison	87,439	0
N/A	81.00087467	Examination of Materials from the Pilot Project for the Advanced Test Reactor National Scientific User Facility (from Battelle Energy Alliance)	UW-Madison	80,634	0
N/A	81.00089635	Experimental Studies of NNGP Reactor Cavity Cooling System with Water (from Battelle Energy Alliance)	UW-Madison	15,884	15,861
N/A	81.970	Freeze-Casting as a Novel Manufacturing Process for Fast Reactor Fuels (from Dartmouth College)	UW-Madison	150,545	0
N/A	81.RQ11-319R08	Fuel Properties (from Ford Motor Company)	UW-Madison	132,584	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	81.139260	Genome-Enabled Studies of Photosynthetic Microorganisms for Bioenergy Applications (from Battelle Memorial Institute)	UW-Madison	61,171	0
N/A	81.4000102821	Global Neutronics Analysis Support (from UT-Battelle)	UW-Madison	265,599	0
N/A	81.00102864	Heat Transfer Salts (from Battelle Energy Alliance)	UW-Madison	569,098	128,446
N/A	81.11-3272	High-Temp Salt-Cooled Reactor (from Massachusetts Institute of Technology)	UW-Madison	219,068	0
N/A	81.12C3008044	Holistic Approach to an Enhanced Accident Tolerant Fuel System (from Areva Federal Services)	UW-Madison	30,261	0
N/A	81.00090920	Improved LWR Cladding Performance By EPD Surface Modification Technique (from Battelle Energy Alliance)	UW-Madison	25,093	0
N/A	81.NL209A-A	Integral Reactor Containment Condensation Model and Experimental Validation (from Oregon State University)	UW-Madison	6,134	0
N/A	81.IPA	Intergovernmental Personnel Agreements (from Battelle Energy Alliance)	UW-Madison	73,913	0
N/A	81.00074713	Ion Beam Analysis (from Battelle Energy Alliance)	UW-Madison	12,821	0
N/A	81.4228-UWM-BINL-0975	Irradiation Behavior of Zircon (from Pennsylvania State University)	UW-Madison	202,731	0
N/A	81.00088234	Liquid Salt Heat Exchanger Technology for VHTR-Based Applications (from Battelle Energy Alliance)	UW-Madison	22,680	0
N/A	81.00088775	Materials, Turbomachinery and Heat Exchangers for Supercritical CO2 Systems (from Battelle Energy Alliance)	UW-Madison	162,166	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	155,828	0
N/A	81.00089350	Modeling Fission Product Sorption in Graphite Structures (from Battelle Energy Alliance)	UW-Madison	78,866	0
N/A	81.00102364	Modeling Solute Thermokinetics (from Battelle Energy Alliance)	UW-Madison	272,790	133,323
N/A	81.DE-NA0001567	Molybdenum-99 Demonstration Project (from Shine Medical Technologies)	UW-Madison	36,618	0
N/A	81.S011610-R	Neutronics Analysis and Assessment (from Princeton Plasma Physics Laboratory)	UW-Madison	65,622	0
N/A	81.00121935	Observation of Zirconium Oxidation at Atomic Level Using Non-Linear Optical Spectroscopy (from Battelle Energy Alliance)	UW-Madison	75,632	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	33,825	0
N/A	81.00102267	Pulsed Magnetic Welding for Advanced Core and Cladding Steels (from Battelle Energy Alliance)	UW-Madison	224,250	143,094
N/A	81.00117942	Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	332,281	99,890
N/A	81.AGMT 04/27/03	Rickover Fellowship in Nuclear Engineering (from Medical University of South Carolina)	UW-Madison	68,216	0
N/A	81.128497	Role of Defects in Swelling and Creep of Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	176,045	25,000
N/A	81.400126844	Scalable, Low-Cost, High-Performance Non-Rare-Earth PM Motor for Hybrid Vehicles (from GE Global Research)	UW-Madison	69,721	0
N/A	81.130700	Societal-Risk Goal for Nuclear Power Plant Safety (from Battelle Energy Alliance)	UW-Madison	22,614	0
N/A	81.00102092	Study of Interfacial Interactions Using Thin Film Surface Modification (from Battelle Energy Alliance)	UW-Madison	171,795	(8,231)
N/A	81.128547	Supercritical Carbon Dioxide Brayton Cycle Development (from Battelle Energy Alliance)	UW-Madison	140,542	15,000
N/A	81.00121074	Technical Development for S-CO2 Advanced Energy Conversion (from Battelle Energy Alliance)	UW-Madison	261,855	70,987
N/A	81.00088757	Thermal Properties of LiCl-KCl Molten Salt for Nuclear Waste Separation (from Battelle Energy Alliance)	UW-Madison	63,454	0
Subtotal R&D Subgrants				9,956,560	1,105,243
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				72,967,628	15,064,693
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
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	844,279	0
84.017		International Research and Studies	UW-Madison	158,179	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	17,861	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	2,806,730	1,050,059
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	206,814	26,879
Total Federal Program 84.133				3,013,544	1,076,938

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
84.195		Bilingual Education-Professional Development	UW-Madison	86,796	0
84.220		Centers for International Business Education	UW-Madison	204,740	10,500
84.305		Education Research, Development and Dissemination	UW-Madison	4,570,176	21,100
84.305		Education Research, Development and Dissemination	UW-Milwaukee	599,231	0
Total Federal Program 84.305				5,169,407	21,100
84.324		Research in Special Education	UW-Madison	477,332	124,498
84.335		Child Care Access Means Parents in School	UW-Madison	78,637	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	28,929	29,000
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	(20,727)	0
84.366		Mathematics and Science Partnerships	UW-La Crosse	37,833	0
84.367		Improving Teacher Quality State Grants	UW-Oshkosh	92,701	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Oshkosh	10,365	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	17,197	0
Total Federal Program 84.367				120,263	0
84.411		Investing in Innovation (i3) Fund	UW-Madison	246,946	2,388
Subtotal Direct R&D Grants				10,464,019	1,264,424
R&D Subgrants:					
84.027		Special Education-Grants to States (from Minnesota Department of Education)	UW-River Falls	8,961	0
84.133		National Institute on Disability and Rehabilitation Research (from University of Illinois - Chicago)	UW-Madison	12,522	0
84.133		National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	108,705	0
84.133		National Institute on Disability and Rehabilitation Research (from Rehabilitation Institute Research Corporation)	UW-Milwaukee	48,608	0
84.215		Fund for the Improvement of Education (from Milwaukee Public Schools)	UW-Madison	15,000	0
84.283		Comprehensive Centers (from Mid-Continent Research for Education and Learning)	UW-Madison	32,399	0
84.305		Education Research, Development and Dissemination (from Harvard University)	UW-Madison	67,972	0
84.305		Education Research, Development and Dissemination (from Northwestern University)	UW-Madison	17,927	0
84.305		Education Research, Development and Dissemination (from University of Texas-Austin)	UW-Madison	192,798	0
84.305		Education Research, Development and Dissemination (from Vanderbilt University)	UW-Madison	223,688	0
84.305		Education Research, Development and Dissemination (from Westat)	UW-Madison	283,760	0
84.305		Education Research, Development and Dissemination (from Milwaukee School of Engineering)	UW-Milwaukee	13,067	0
84.324		Research in Special Education (from Northeastern University)	UW-Madison	16,918	0
84.324		Research in Special Education (from University of Connecticut)	UW-Madison	115,887	0
84.324		Research in Special Education (from University of Kansas)	UW-Madison	16,741	0
84.324		Research in Special Education (from University of North Carolina)	UW-Madison	181,591	0
84.324		Research in Special Education (from Vanderbilt University)	UW-Madison	430,112	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	244,064	0
84.336		Teacher Quality Partnership Grants (from Cooperative Educational Service Agency 5)	UW-Madison	22,874	0
84.367		Improving Teacher Quality State Grants (from Cooperative Educational Service Agency 11)	UW-Madison	2,630	0
84.368		Grants for Enhanced Assessment Instruments (from Illinois State Board of Education)	UW-Madison	730,764	457,043
84.368		Grants for Enhanced Assessment Instruments (from Virginia Department of Education)	UW-Madison	82,962	24,385
84.396		ARRA-State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act (from Boys and Girls Clubs of Greater Milwaukee)	UW-Madison	153,581	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from Westat)	UW-Madison	(3,075)	0
N/A	84.2009 EEC Research 002	English Language Development Standards (from Massachusetts Department of Early Education and Care)	UW-Madison	85,205	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	84.CHK #00535655	Evaluation of the CESA 11 Project (from Cooperative Educational Service Agency 11)	UW-Madison	1,545	0
N/A	84.AGMT 12/28/10	External Evaluation of the Immersion into Inquiry Project (from Beaver Dam Unified School District)	UW-Madison	778	0
N/A	84.AGMT 08/27/12	External Evaluation of the Immersion into Inquiry Project (from Beaver Dam Unified School District)	UW-Madison	10,792	0
N/A	84.8367-S-004	Harvesting Budget (from Westat)	UW-Madison	(412)	0
N/A	84.AGMT 05/23/12	New York City Teacher Metrics Development (from New York City Department of Education)	UW-Madison	158,685	0
N/A	84.9075070	ARRA-New York City Teacher Metrics Development (from New York City Department of Education)	UW-Madison	244,521	0
N/A	84.6121-S-003	Performance Evaluation Reform Act Research-Based Study (from Westat)	UW-Madison	1,207	0
N/A	84.8854-S-005	ARRA-Technical Assistance for Teacher Incentive Grants (from Westat)	UW-Madison	816,600	42,132
N/A	84.AGMT 07/25/12	Value Added Research Center (from Consortium for Educational Change)	UW-Madison	36,940	0
Subtotal R&D Subgrants				4,376,317	523,560
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				14,840,336	1,787,984
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	205,946	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				205,946	0
<b>UNITED STATES INSTITUTE OF PEACE:</b>					
91.001		Annual Grant Competition	UW-Madison	41,677	0
TOTAL R&D FROM UNITED STATES INSTITUTE OF PEACE				41,677	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.103		Food and Drug Administration-Research	UW-Madison	424,296	89,856
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	395,009	0
93.113		Environmental Health	UW-Madison	2,981,087	20,312
93.113		Environmental Health (from UW-Milwaukee)	UW-Madison	16,190	0
93.113		Environmental Health	UW-Milwaukee	1,981,892	452,096
Total Federal Program 93.113				4,979,169	472,408
93.121		Oral Diseases and Disorders Research	UW-Madison	74,489	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	85,590	(285)
93.172		Human Genome Research	UW-Madison	2,071,942	95,181
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	10,191,737	504,720
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	296,717	0
Total Federal Program 93.173				10,488,454	504,720
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,928,826	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	317,134	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	3,227,048	436,528
93.233		National Center on Sleep Disorders Research	UW-Madison	2,150,642	0
93.239		Policy Research and Evaluation Grants	UW-Madison	622,349	60,916
93.242		Mental Health Research Grants	UW-Madison	9,427,293	279,285
93.242		Mental Health Research Grants	UW-Milwaukee	1,573,374	392,999
Total Federal Program 93.242				11,000,667	672,284
93.249		Public Health Training Centers Program	UW-Madison	626,153	33,352
93.262		Occupational Safety and Health Program	UW-Madison	125,817	16,463
93.262		Occupational Safety and Health Program	UW-Milwaukee	117,906	0
Total Federal Program 93.262				243,723	16,463
93.273		Alcohol Research Programs	UW-Madison	2,188,140	303,030
93.273		Alcohol Research Programs	UW-Milwaukee	7,666	0
Total Federal Program 93.273				2,195,806	303,030

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	2,457,281	334,027
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	888,886	22,154
Total Federal Program 93.279				3,346,167	356,181
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	454,750	0
93.281		Mental Health Research Career/Scientist Development Awards	UW-Milwaukee	198,290	0
Total Federal Program 93.281				653,040	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	3,737	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	101,956	0
Total Federal Program 93.282				105,693	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	559,793	13,649
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,510,486	35,321
93.307		Minority Health and Health Disparities Research	UW-Madison	2,054,326	76,500
93.307		Minority Health and Health Disparities Research (from UW-Madison)	UW-Milwaukee	143,247	0
Total Federal Program 93.307				2,197,573	76,500
93.310		Trans-NIH Research Support	UW-Madison	1,934,778	112,950
93.350		National Center for Advancing Translational Sciences	UW-Madison	8,310,917	627,950
93.350		National Center for Advancing Translational Sciences (from UW-Milwaukee)	UW-Madison	2,114	0
Total Federal Program 93.350				8,313,031	627,950
93.351		Research Infrastructure Programs	UW-Madison	15,371,429	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Madison	251,003	0
93.361		Nursing Research	UW-Madison	352,599	0
93.361		Nursing Research	UW-Milwaukee	404,325	97,636
Total Federal Program 93.361				756,924	97,636
93.389		National Center for Research Resources	UW-Madison	(396,543)	362,680
93.392		Cancer Construction	UW-Madison	162,497	0
93.393		Cancer Cause and Prevention Research	UW-Madison	7,869,105	128,407
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,712,788	464,514
93.394		Cancer Detection and Diagnosis Research	UW-Milwaukee	(3,965)	0
Total Federal Program 93.394				3,708,823	464,514
93.395		Cancer Treatment Research	UW-Madison	4,183,972	31,523
93.395		Cancer Treatment Research	UW-Milwaukee	233,646	0
93.395		Cancer Treatment Research (from UW-Madison)	UW-Milwaukee	35,304	0
Total Federal Program 93.395				4,452,922	31,523
93.396		Cancer Biology Research	UW-Madison	3,288,170	500,285
93.396		Cancer Biology Research	UW-Whitewater	77,706	0
Total Federal Program 93.396				3,365,876	500,285
93.397		Cancer Centers Support Grants	UW-Madison	3,979,004	13,437
93.397		Cancer Centers Support Grants (from UW-Milwaukee)	UW-Madison	3,508	0
Total Federal Program 93.397				3,982,512	13,437
93.398		Cancer Research Manpower	UW-Madison	2,358,172	0
93.399		Cancer Control	UW-Madison	2,650,600	744,391
93.403		ARRA-Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	UW-Madison	98,188	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	6,099,776	839,356
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Milwaukee	186,844	19,889
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Eau Claire	50,625	0
Total Federal Program 93.701				6,337,245	859,245

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from UW-Stout)	UW-Madison	(391)	0
93.837		Cardiovascular Diseases Research	UW-Madison	14,561,308	1,309,947
93.837		Cardiovascular Diseases Research (from UW-Milwaukee)	UW-Madison	69,325	0
93.837		Cardiovascular Diseases Research	UW-Milwaukee	169,139	0
		Total Federal Program 93.837		<u>14,799,772</u>	<u>1,309,947</u>
93.838		Lung Diseases Research	UW-Madison	8,787,981	1,014,744
93.839		Blood Diseases and Resources Research	UW-Madison	839,724	138,132
93.839		Blood Diseases and Resources Research	UW-La Crosse	56,715	0
		Total Federal Program 93.839		<u>896,439</u>	<u>138,132</u>
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	4,864,697	21,307
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	11,277,400	180,074
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	(51,276)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	13,394,149	1,192,414
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	243,426	41,612
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from UW-Madison)	UW-Milwaukee	3,343	0
		Total Federal Program 93.853		<u>13,640,918</u>	<u>1,234,026</u>
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	16,109,978	1,551,993
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	966,760	151,393
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	37,615	0
		Total Federal Program 93.855		<u>17,114,353</u>	<u>1,703,386</u>
93.856		Microbiology and Infectious Diseases Research	UW-Madison	(10,064)	0
93.859		Biomedical Research and Research Training	UW-Madison	31,828,572	1,247,504
93.859		Biomedical Research and Research Training	UW-Milwaukee	582,348	0
93.859		Biomedical Research and Research Training	UW-Eau Claire	2,486	0
93.859		Biomedical Research and Research Training	UW-La Crosse	33,227	0
93.859		Biomedical Research and Research Training	UW-Parkside	58,526	0
		Total Federal Program 93.859		<u>32,505,159</u>	<u>1,247,504</u>
93.864		Population Research	UW-Madison	(3,650)	0
93.864		Population Research	UW-Milwaukee	446,141	242,130
		Total Federal Program 93.864		<u>442,491</u>	<u>242,130</u>
93.865		Child Health and Human Development Extramural Research	UW-Madison	8,185,329	209,105
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	260,802	59,188
		Total Federal Program 93.865		<u>8,446,131</u>	<u>268,293</u>
93.866		Aging Research	UW-Madison	19,968,747	2,298,205
93.866		Aging Research	UW-Milwaukee	222,009	0
		Total Federal Program 93.866		<u>20,190,756</u>	<u>2,298,205</u>
93.867		Vision Research	UW-Madison	8,275,180	362,200
93.879		Medical Library Assistance	UW-Madison	1,541,508	152,372
93.879		Medical Library Assistance	UW-Milwaukee	(2,254)	0
		Total Federal Program 93.879		<u>1,539,254</u>	<u>152,372</u>
93.989		International Research and Research Training	UW-Madison	615,392	291,620
93.999		Test for Suppression Effects of Advanced Energy	UW-Madison	183,136	0
N/A	93.IPA	Intergovernmental Personnel Agreements	UW-Madison	9,322	0
N/A	93.RD	R&D from Agency for Healthcare Research	UW-Madison	(5,016)	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	17,939,219	11,119,790
N/A	93.144NR10; 144PU01	Research Training of Veterinary Students in Wisconsin	UW-Madison	(13,737)	0
N/A	93.UB6HP20	Public Health (from UW-Madison)	UW-La Crosse	12,000	0
		Subtotal Direct R&D Grants		<u>272,879,727</u>	<u>28,692,852</u>



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
R&D Subgrants:					
93.103		Food and Drug Administration-Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	94,519	0
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards (from Northern Wisconsin Area Health Education)	UW-Madison	2,500	0
93.113		Environmental Health (from Baylor College of Medicine)	UW-Madison	96,165	0
93.113		Environmental Health (from University of California-Irvine)	UW-Madison	36,294	0
93.113		Environmental Health (from University of South Alabama)	UW-Madison	18,904	0
93.113		Environmental Health (from University of Washington)	UW-Madison	10,375	0
93.113		Environmental Health (from Miriam Hospital)	UW-Whitewater	20,611	0
93.143		NIEHS Superfund Hazardous Substances-Basic Research and Education (from Oregon State University)	UW-Madison	35,918	0
93.172		Human Genome Research (from Marshfield Clinic Research Foundation)	UW-Madison	(5,874)	0
93.172		Human Genome Research (from Medical College of Wisconsin)	UW-Madison	203,121	0
93.173		Research Related to Deafness and Communication Disorders (from Brigham Young University)	UW-Madison	31,088	0
93.173		Research Related to Deafness and Communication Disorders (from Medical College of Wisconsin)	UW-Madison	(7)	0
93.173		Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	69,078	0
93.173		Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	122,755	0
93.173		Research Related to Deafness and Communication Disorders (from University of Pittsburgh)	UW-Madison	(11,920)	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	65,490	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Case Western Reserve University)	UW-Madison	35,736	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Foundation)	UW-Madison	74,118	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from American Academy of Addiction Psychiatry)	UW-Madison	8,241	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Case Western Reserve University)	UW-Madison	110,413	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Oregon Health and Science University)	UW-Madison	4,500	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Society of Hospital Medicine)	UW-Madison	35,805	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	28,177	0
93.233		National Center on Sleep Disorders Research (from Northwestern University)	UW-Madison	34,984	0
93.233		National Center on Sleep Disorders Research (from University of Iowa)	UW-Madison	44,620	0
93.242		Mental Health Research Grants (from Emory University)	UW-Madison	13,693	0
93.242		Mental Health Research Grants (from Illinois Institute of Technology)	UW-Madison	48,766	0
93.242		Mental Health Research Grants (from Prairie Technologies, LLC)	UW-Madison	211,833	0
93.242		Mental Health Research Grants (from University of Chicago)	UW-Madison	(1,503)	0
93.242		Mental Health Research Grants (from University of Connecticut)	UW-Madison	29,959	0
93.242		Mental Health Research Grants (from University of North Carolina-Chapel Hill)	UW-Madison	236,202	0
93.242		Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	118,662	0
93.242		Mental Health Research Grants (from University of Utah)	UW-Madison	31,227	0
93.242		Mental Health Research Grants (from PsycTech, Ltd.)	UW-Milwaukee	16,740	0
93.242		Mental Health Research Grants (from University of California)	UW-Milwaukee	33,956	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Fayette Companies)	UW-Madison	15,428	0
93.262		Occupational Safety and Health Program (from Center for Construction Research and Training)	UW-Madison	20,000	0
93.262		Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	6,413	4,316
93.262		Occupational Safety and Health Program (from University of California - San Francisco)	UW-Milwaukee	102,441	0
93.262		Occupational Safety and Health Program (from University of Illinois - Chicago)	UW-Milwaukee	21,553	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Milwaukee	18,019	0
93.262		Occupational Safety and Health Program (from University of Pittsburgh)	UW-Milwaukee	34,118	0
93.262		Occupational Safety and Health Program (from Regents of the University of Minnesota)	UW-Stout	5,440	0
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians (from Northwestern University)	UW-Madison	4,900	0
93.273		Alcohol Research Programs (from State University of New York - Buffalo)	UW-Madison	20,659	0
93.273		Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	2,812	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	22,372	0
93.279		Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	101,195	0
93.279		Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	37,546	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	26,486	0
93.279		Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	93,867	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	34,878	0
93.279		Drug Abuse and Addiction Research Programs (from University of Michigan)	UW-Milwaukee	(100)	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	24,943	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	149,117	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Health Research)	UW-Madison	77,399	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rensselaer Polytechnic Institute)	UW-Madison	(34,833)	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Houston)	UW-Madison	(10,680)	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	(27,817)	0
93.307		Minority Health and Health Disparities Research (from Mount Sinai School of Medicine)	UW-Madison	38,605	0
93.307		Minority Health and Health Disparities Research (from University of the Virgin Islands)	UW-Milwaukee	3,210	0
93.310		TRANS-NIH Research Support (from University of California Santa Barbara)	UW-Madison	362,020	0
93.313		NIH Office of Research on Women's Health (from JSI Inc.)	UW-Whitewater	1,150	0
93.350		National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	182,097	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	115,828	1,646
93.361		Nursing Research (from Medical College of Wisconsin)	UW-Madison	8,058	0
93.389		National Center for Research Resources (from Beckman Research Institute)	UW-Madison	(22,853)	0
93.389		National Center for Research Resources (from University of Miami)	UW-Madison	13,052	0
93.389		National Center for Research Resources (from Marquette University)	UW-Milwaukee	2,188	0
93.389		National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	178,771	0
93.393		Cancer Cause and Prevention Research (from Brigham and Women's Hospital)	UW-Madison	10,510	0
93.393		Cancer Cause and Prevention Research (from California Pacific Medical Center)	UW-Madison	(64,710)	0
93.393		Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	46,462	0
93.393		Cancer Cause and Prevention Research (from Duke University)	UW-Madison	14,252	0
93.393		Cancer Cause and Prevention Research (from Fox Chase Cancer Center)	UW-Madison	227,479	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	16,055	0

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93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	237,639	60,428
93.393		Cancer Cause and Prevention Research (from Mayo Clinic)	UW-Madison	86,803	0
93.393		Cancer Cause and Prevention Research (from Ohio State University)	UW-Madison	133,149	0
93.393		Cancer Cause and Prevention Research (from Pennsylvania State University)	UW-Madison	16,572	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	55,465	0
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	20,459	0
93.393		Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	334,410	0
93.393		Cancer Cause and Prevention Research (from Vanderbilt University)	UW-Madison	(22,877)	0
93.394		Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	82,384	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	78,288	0
93.395		Cancer Treatment Research (from Boston Medical Center)	UW-Madison	(12,186)	0
93.395		Cancer Treatment Research (from Frontier Science and Technology Research)	UW-Madison	13,113	0
93.395		Cancer Treatment Research (from Gynecologic Oncology Group)	UW-Madison	124,763	13,757
93.395		Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	4,883	0
93.395		Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	34,988	0
93.395		Cancer Treatment Research (from Radiation Therapy Oncology Group)	UW-Madison	2,571	0
93.395		Cancer Treatment Research (from University of Kentucky)	UW-Madison	35,475	0
93.395		Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	52,926	0
93.395		Cancer Treatment Research (from University of Maryland-Baltimore)	UW-Madison	108,417	0
93.395		Cancer Treatment Research (from University of Massachusetts)	UW-Madison	1,818	0
93.396		Cancer Biology Research (from University of Chicago)	UW-Madison	71,167	0
93.396		Cancer Biology Research (from University of Rochester)	UW-Madison	19,477	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	183,721	0
93.396		Cancer Biology Research (from Purdue University)	UW-Eau Claire	8,184	0
93.397		Cancer Centers Support Grants (from Albert Einstein College of Medicine)	UW-Madison	256,842	69,249
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	75,978	0
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Madison	76,928	0
93.397		Cancer Centers Support Grants (from Rapid City Regional Hospital)	UW-Madison	2,006	0
93.397		Cancer Centers Support Grants (from University of Vermont)	UW-Madison	243,323	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	79,922	63,433
93.397		Cancer Centers Support Grants (from Northwestern University)	UW-Milwaukee	54,378	0
93.399		Cancer Control (from National Surgical Adjuvant Breast and Bowel Project)	UW-Madison	33,158	0
93.414		ARRA-State Primary Care Offices (from Johns Hopkins University)	UW-Madison	37,074	0
93.520		Centers for Disease Control and Prevention - Affordable Care Act (ACA) Communities Putting Prevention to Work (from Wood County)	UW-Madison	(1,457)	0
93.610		Health Care Innovation Awards (HCIA) (from Pharmacy Society of Wisconsin)	UW-Madison	73,788	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Duke University)	UW-Madison	66,104	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from John Wayne Cancer Institute)	UW-Madison	(170)	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 National Childhood Cancer Foundation)	UW-Madison	(1)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Pennsylvania State University)	UW-Madison	88,510	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Triple Ring Technologies)	UW-Madison	(16,715)	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California-Davis)	UW-Madison	22,085	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of California-San Diego)	UW-Madison	(96)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Illinois-Urbana-Champaign)	UW-Madison	16,185	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Missouri-Columbia)	UW-Madison	56,540	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of North Carolina)	UW-Madison	3,348	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Pittsburgh)	UW-Madison	17,196	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Texas Medical Branch)	UW-Madison	(358)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Wake Forest University)	UW-Madison	18	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Harvard Medical School)	UW-Milwaukee	(15,219)	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Marquette University)	UW-Milwaukee	1,886	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from University of Nebraska)	UW-Milwaukee	46,774	0
93.712		ARRA-Immunization (from Brigham and Women's Hospital)	UW-Madison	35,968	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Hektoen Institute)	UW-Madison	47,746	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from Stanford University)	UW-Madison	272,031	0
93.715		ARRA-Recovery Act-Comparative Effectiveness Research - AHRQ (from University of Oklahoma Health Sciences Center)	UW-Madison	123,312	0
93.719		ARRA-State Grants to Promote Health Information Technology (from Wisconsin Statewide Health Information Network)	UW-Madison	119,786	0
93.727		ARRA-Health Information Technology - Beacon Communities (from Geisinger Health Systems)	UW-Madison	623,084	0
93.728		ARRA-Strategic Health IT Advanced Research Projects (SHARP) (from Harvard University)	UW-Madison	107,495	0
93.822		Health Careers Opportunity Program (from University of Texas Health Science Center)	UW-Madison	20,202	0
93.837		Cardiovascular Diseases Research (from Burnham Institute)	UW-Madison	75,057	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	1,007,614	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	126,050	0
93.837		Cardiovascular Diseases Research (from University of California)	UW-Madison	141,768	0
93.837		Cardiovascular Diseases Research (from University of California - Los Angeles)	UW-Madison	241,075	0
93.837		Cardiovascular Diseases Research (from University of California - San Francisco)	UW-Madison	51,339	0
93.837		Cardiovascular Diseases Research (from University of Hawaii)	UW-Madison	6,424	0
93.837		Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	23,637	0
93.837		Cardiovascular Diseases Research (from University of Medicine & Dentistry of New Jersey)	UW-Madison	434	0
93.837		Cardiovascular Diseases Research (from University of Minnesota)	UW-Madison	178,746	0
93.837		Cardiovascular Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	14,384	0
93.837		Cardiovascular Diseases Research (from University of Rochester)	UW-Madison	53,080	0
93.837		Cardiovascular Diseases Research (from University of Toledo)	UW-Madison	(11,751)	0
93.837		Cardiovascular Diseases Research (from University of Washington)	UW-Madison	30,155	0
93.837		Cardiovascular Diseases Research (from Vanderbilt University)	UW-Madison	20,011	0
93.838		Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	102,550	0
93.838		Lung Diseases Research (from Emory University)	UW-Madison	10,729	0
93.838		Lung Diseases Research (from Northwestern University)	UW-Madison	30,749	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	(14)	0
93.838		Lung Diseases Research (from Stanford University)	UW-Madison	45,723	0
93.838		Lung Diseases Research (from Washington University)	UW-Madison	(698)	0
93.839		Blood Diseases and Resources Research (from Blood Center of Wisconsin)	UW-Madison	21,904	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.839		Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	17,494	0
93.839		Blood Diseases and Resources Research (from Syslogic)	UW-Madison	(3,841)	0
93.839		Blood Diseases and Resources Research (from University of Colorado-Denver Health)	UW-Madison	77,169	0
93.839		Blood Diseases and Resources Research (from University of Michigan)	UW-Madison	3,637	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	(23,156)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Imbed Biosciences)	UW-Madison	65,939	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Kensey Nash Corporation)	UW-Madison	154,832	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from QUSPIN)	UW-Madison	11,920	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Toledo)	UW-Madison	48,702	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital of Pittsburgh)	UW-Madison	47,981	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	349,625	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Johns Hopkins University)	UW-Madison	61,009	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University Chicago)	UW-Madison	60,072	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	12,738	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Proportional Technologies, Inc.)	UW-Madison	10,512	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Diego)	UW-Madison	257,473	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	1,277	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	5,266	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	9,063	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University)	UW-Madison	601	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wayne State University)	UW-Madison	1,734	0
93.849		Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York)	UW-Madison	938	0
93.849		Kidney Diseases, Urology and Hematology Research (from Tufts University)	UW-Madison	3,397	0
93.849		Kidney Diseases, Urology and Hematology Research (from Wayne State University)	UW-Madison	295	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Cedars-Sinai Medical Center)	UW-Madison	(10,935)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic)	UW-Madison	23	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	(362)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Prism Clinical Imaging)	UW-Madison	27,314	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	(9,793)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Hawaii)	UW-Madison	8,475	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of North Carolina-Chapel Hill)	UW-Madison	31,104	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	134,165	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	(100,316)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	6,035	0
93.855		Allergy, Immunology and Transplantation Research (from Brigham and Women's Hospital)	UW-Madison	88,550	0
93.855		Allergy, Immunology and Transplantation Research (from Carnegie Mellon University)	UW-Madison	28,529	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.855		Allergy, Immunology and Transplantation Research (from Columbia University)	UW-Madison	(16,095)	0
93.855		Allergy, Immunology and Transplantation Research (from Emory University)	UW-Madison	43,676	0
93.855		Allergy, Immunology and Transplantation Research (from Indiana University)	UW-Madison	1,151,201	0
93.855		Allergy, Immunology and Transplantation Research (from Mayo Clinic)	UW-Madison	26,952	0
93.855		Allergy, Immunology and Transplantation Research (from Medical College of Wisconsin)	UW-Madison	14,982	0
93.855		Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	(4,818)	0
93.855		Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	302,187	0
93.855		Allergy, Immunology and Transplantation Research (from Northern Illinois University)	UW-Madison	9,933	0
93.855		Allergy, Immunology and Transplantation Research (from Northwestern University)	UW-Madison	14,357	0
93.855		Allergy, Immunology and Transplantation Research (from Oregon Health and Science University)	UW-Madison	455,166	0
93.855		Allergy, Immunology and Transplantation Research (from Scripps Research Institute)	UW-Madison	127,297	0
93.855		Allergy, Immunology and Transplantation Research (from University at Buffalo)	UW-Madison	47,839	0
93.855		Allergy, Immunology and Transplantation Research (from University of Alabama-Birmingham)	UW-Madison	(1,415)	0
93.855		Allergy, Immunology and Transplantation Research (from University of California-Irvine)	UW-Madison	116,176	0
93.855		Allergy, Immunology and Transplantation Research (from University of Chicago)	UW-Madison	488,773	0
93.855		Allergy, Immunology and Transplantation Research (from University of Colorado-Denver)	UW-Madison	6,956	0
93.855		Allergy, Immunology and Transplantation Research (from University of Miami)	UW-Madison	312,488	0
93.855		Allergy, Immunology and Transplantation Research (from University of Minnesota)	UW-Madison	21,576	0
93.855		Allergy, Immunology and Transplantation Research (from University of Pennsylvania)	UW-Madison	(19,471)	0
93.855		Allergy, Immunology and Transplantation Research (from University of Texas Medical Branch)	UW-Madison	177,377	0
93.856		Microbiology and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	(3,925)	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	275,008	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	16,606	0
93.859		Biomedical Research and Research Training (from Duke University)	UW-Madison	89,926	0
93.859		Biomedical Research and Research Training (from Georgia Institute of Technology)	UW-Madison	63,650	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	51,780	0
93.859		Biomedical Research and Research Training (from Lucigen)	UW-Madison	22,709	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Madison	90,612	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	1,289,144	88,612
93.859		Biomedical Research and Research Training (from Rice University)	UW-Madison	27,844	0
93.859		Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	83,819	0
93.859		Biomedical Research and Research Training (from University of California-Los Angeles)	UW-Madison	39,206	0
93.859		Biomedical Research and Research Training (from University of California - San Francisco)	UW-Madison	24,188	0
93.859		Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	2,365	0
93.859		Biomedical Research and Research Training (from University of Chicago)	UW-Madison	62,310	0
93.859		Biomedical Research and Research Training (from University of Illinois - Urbana-Champaign)	UW-Madison	1,412	0

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93.859		Biomedical Research and Research Training (from University of Kansas)	UW-Madison	234,065	0
93.859		Biomedical Research and Research Training (from University of Massachusetts-Amherst)	UW-Madison	151,490	0
93.859		Biomedical Research and Research Training (from University of Utah)	UW-Madison	162,758	0
93.859		Biomedical Research and Research Training (from Wayne State University)	UW-Madison	11,605	0
93.859		Biomedical Research and Research Training (from Yale University)	UW-Madison	5,600	0
93.859		Biomedical Research and Research Training (from Indiana University)	UW-Milwaukee	109,385	0
93.859		Biomedical Research and Research Training (from University of California - San Diego)	UW-Milwaukee	20,852	0
93.865		Child Health and Human Development Extramural Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	32,770	0
93.865		Child Health and Human Development Extramural Research (from Georgia State University Research Foundation)	UW-Madison	55,726	0
93.865		Child Health and Human Development Extramural Research (from Henry Ford Health System)	UW-Madison	47,782	0
93.865		Child Health and Human Development Extramural Research (from Isomark)	UW-Madison	82,673	0
93.865		Child Health and Human Development Extramural Research (from Johns Hopkins University)	UW-Madison	296,955	0
93.865		Child Health and Human Development Extramural Research (from Michigan Public Health Institute)	UW-Madison	22,140	0
93.865		Child Health and Human Development Extramural Research (from Michigan Technological University)	UW-Madison	29,800	0
93.865		Child Health and Human Development Extramural Research (from Monell Chemical Senses Center)	UW-Madison	5,404	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	603,755	0
93.865		Child Health and Human Development Extramural Research (from Population Council)	UW-Madison	31,830	0
93.865		Child Health and Human Development Extramural Research (from University of Alabama)	UW-Madison	(1,601)	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	14,813	0
93.865		Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	184,580	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	94,418	0
93.865		Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	99,306	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	214,455	0
93.865		Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	45,994	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Milwaukee	12,098	0
93.865		Child Health and Human Development Extramural Research (from Trustees of Boston University)	UW-Milwaukee	40,541	0
93.866		Aging Research (from Hektoen Institute)	UW-Madison	83,556	0
93.866		Aging Research (from State University of New York - Buffalo)	UW-Madison	30,589	0
93.866		Aging Research (from University of Alberta)	UW-Madison	242,201	0
93.866		Aging Research (from University of California-Los Angeles)	UW-Madison	18,605	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	258,757	0
93.866		Aging Research (from University of California-Santa Barbara)	UW-Madison	40,789	0
93.866		Aging Research (from University of Maryland)	UW-Madison	139,944	0
93.866		Aging Research (from University of Texas Medical Branch)	UW-Madison	69,733	0
93.866		Aging Research (from University of Washington)	UW-Madison	51,411	0
93.866		Aging Research (from Harvard Medical School)	UW-Milwaukee	92,013	0
93.866		Aging Research (from Johns Hopkins University)	UW-Milwaukee	87,719	0
93.867		Vision Research (from Jaeb Center for Health Research)	UW-Madison	2,065	0
93.867		Vision Research (from Johns Hopkins University)	UW-Madison	305,384	0
93.867		Vision Research (from University of California-Davis)	UW-Madison	(1,315)	0
93.867		Vision Research (from University of North Carolina)	UW-Madison	94,374	0
93.867		Vision Research (from University of Pennsylvania)	UW-Madison	(40,674)	0
93.867		Vision Research (from University of Southern California)	UW-Madison	188,712	0
93.867		Vision Research (from Washington University)	UW-Madison	102,491	0
93.926		Healthy Start Initiative (from Great Lakes Inter-Tribal Council)	UW-Madison	79,484	0

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93.969		PPHF-2012 Geriatric Education Centers (from Marquette University)	UW-Madison	73,865	0
93.969		PPHF-2012 Geriatric Education Centers (from University of Minnesota)	UW-Eau Claire	4,956	0
93.994		Maternal and Child Health Services Block Grant to the States (from Children's Hospital of Wisconsin)	UW-Madison	(3,518)	0
N/A	93.ABTC9606	A Phase 2 Pharmacodynamic Trial of RO4929097 (from Johns Hopkins University)	UW-Madison	13,160	0
N/A	93.102970	A Randomized, Open-Label, Multi-Center Clinical Study of High-Dose Immuno-Suppressive Therapy Using Total Body Irradiation, Cyclophosphamide, Atgam, and Autologous Transplantation (from Duke University)	UW-Madison	769	0
N/A	93.ACRIN 6695	A Randomized Trial related to Paclitaxel Dosage (from American College of Radiology)	UW-Madison	5,760	0
N/A	93.576677	A Systems Biology Approach to Infectious Disease (from University of Washington)	UW-Madison	560,131	0
N/A	93.WFUHS 33000	Accordion Eye Study (from Wake Forest University)	UW-Madison	257,804	0
N/A	93.N01-HC-95178	Action to Control Cardiovascular Risk in Diabetes (from Wake Forest University)	UW-Madison	5,962	0
N/A	93.HHS-N-260-2005-00007-C	Age-Related Eye Disease Study (from Emmes Corporation)	UW-Madison	7,028	0
N/A	93.SITE CODE 126	American College of Surgeons Oncology Group (from Duke University)	UW-Madison	(11,211)	0
N/A	93.5-50032	Antibody Effector Function in Protection against HIV-1 (from Scripps Research Institute)	UW-Madison	76,358	0
N/A	93.NCT01248065	AsthmaNet (from Pennsylvania State University)	UW-Madison	353,984	0
N/A	93.U10HL098115	AsthmaNet (from Pennsylvania State University)	UW-Madison	78,943	0
N/A	93.KIND	Beeson Career Development Award in Aging Research (from American Federation for Aging Research)	UW-Madison	46,576	0
N/A	93.8855-3-S01	Biomarker Validation Study (from Westat)	UW-Madison	171,222	0
N/A	93.AGMT 06/20/06	BMTCTN 0401 Phase III Rituxan/beam with Autologous HSCT (from National Marrow Donor Program)	UW-Madison	(6,316)	0
N/A	93.RES503609	Center for Social Science Research on AIDS (from Case Western Reserve University)	UW-Madison	22,557	0
N/A	93.CEGS YR4	Center of Excellence in Genomics Science (from Medical College of Wisconsin)	UW-Madison	707,109	0
N/A	93.2007-0567	Centers for Research on Influenza Pathogenesis (from Mount Sinai School of Medicine)	UW-Madison	1,219,129	0
N/A	93.HHSN266200700 010C	Centers for Research on Influenza Pathogenesis (from Mount Sinai School of Medicine)	UW-Madison	591,588	0
N/A	93.153116	Children's Oncology Group Chair's Grant (from National Childhood Cancer Foundation)	UW-Madison	7,228	0
N/A	93.960299 - RSUB	Children's Oncology Group Immunotherapy (from Children's Hospital of Philadelphia)	UW-Madison	26,740	0
N/A	93.BMT CTN 0702	Clinical Rider for CTN0702 (from National Marrow Donor Program)	UW-Madison	8,641	0
N/A	93.10ST1084	ARRA-Clinical Trials: Facilitating Access to Early Phase Drug Development Trials for the NCIS Community Cancer Center Program (from Science Applications International)	UW-Madison	(57)	0
N/A	93.CASG 209	Clinical Trials For Antiviral Therapies (from University of Alabama-Birmingham)	UW-Madison	183	0
N/A	93.018	Characterization of NIKS Cell Lines (from Stratatech)	UW-Madison	(797)	0
N/A	93.020	Characterization of NIKS Cell Lines (from Stratatech)	UW-Madison	48,087	0
N/A	93.024	Characterization of NIKS Cell Lines (from Stratatech)	UW-Madison	64,758	0
N/A	93.FP00013013_SU B109_01	COG Per Case & Specimen Reimbursement (from Children's Hospital of Philadelphia)	UW-Madison	7,624	0
N/A	93.AGMT 11/02/06	Collaborative Islet Transplant Registry (from Emmes Corporation)	UW-Madison	1,506	0
N/A	93.AGMT 03/21/12	Continuous Access Network (from Arapahoe House)	UW-Madison	13,680	0
N/A	93.AGMT 09/30/12	Contractility of Cells derived from Human Pluripotent Stem Cells (from Invivosciences)	UW-Madison	26,005	0
N/A	93.AGMT 08/16/11	Creating Healthy Workplaces (from Minneapolis Medical Research Foundation)	UW-Madison	14,189	0
N/A	93.K-30204-115 504200	Defining the Natural History of Inborn Errors of Metabolism (from Michigan Public Health Institute)	UW-Madison	(209)	0
N/A	93.239785	Development and Validation of an Autism Case Confirmation (from Drexel University)	UW-Madison	5,971	0
N/A	93.AGMT 07/16/08	Device for Promoting Survival of Congested Tissue Flaps (from Spectrocon International)	UW-Madison	265	0



STATE OF WISCONSIN  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	93.AGMT 11/29/12	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	12,828	0
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	(6)	0
N/A	93.144KG54	Double-Blind Randomized Trial of Steroid Withdrawal in Sirolimus and Cyclosporine-Treated Primary Transplant Recipients (from New York Medical College)	UW-Madison	(28,695)	0
N/A	93.MCR-0079-P2C	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	676	0
N/A	93.12-B01	EDIC Progress Report (from George Washington University)	UW-Madison	14,860	0
N/A	93.AGMT 07/25/11	Effect of the Use of Universal Glove and Gowning On Healthcare Associated Infection Rates and Antibiotic Resistant Bacteria (from Yale New Haven Health System)	UW-Madison	3,643	0
N/A	93.3449 REVEAL	Effects of Erythropoietin on Infarct Size and Left Ventricular Remodeling in Survivors of Acute MI (from Duke Clinical Research Institute)	UW-Madison	(17,580)	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications - Data Coordinating Center (from George Washington University)	UW-Madison	(34,591)	0
N/A	93.5-56016 (previously 5-35036)	Episense Audiometry (from University of North Carolina-Chapel Hill)	UW-Madison	5,421	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	17,555	0
NA	93.AGMT 05/10/12	Family Foundations Comprehensive Home Visiting (from Great Lakes Inter-Tribal Council)	UW-Madison	2,997	0
NA	93.60014003 BRUWS	Genes, Androgens and Intrauterine Environment in PCOS (from Northwestern University)	UW-Madison	62,271	0
N/A	93.144ML82	Genomic Enzymology: The Enolase Superfamily (from University of Illinois)	UW-Madison	(29,387)	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	5,738	0
N/A	93.AGMT 12/22/11	Home Visiting Project (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	20,750	0
N/A	93.3376SC	Identification and Mechanistic Investigations of Tolerant Kidney Transplant Patients (from University of California-San Francisco)	UW-Madison	(524)	0
N/A	93.0258-3573-4609	Identification of Mutator Mutations in the Influenza Virus Pb1 Polymerase Protein (from Mount Sinai School of Medicine)	UW-Madison	(58)	0
N/A	93.3171SC	Immune Tolerance Network (from University of California - San Francisco)	UW-Madison	12,384	0
N/A	93.HHSN268201000 050c (17a)	Impact of Dose Saving Protocol (from Radiological Society of North America)	UW-Madison	21,666	0
N/A	93.AGMT 11/23/12	Interactive Magnetic Resonance-Image Guided Biopsy (from Marvel Medtech)	UW-Madison	29,147	0
N/A	93.AGMT 07/16/07	Internet Delivery of Animated Rehabilitation Exercises (from Visual Health Information)	UW-Madison	510	0
N/A	93.5-20441	Investigations Targeting Symptomatic Relief to Botulinum Neurotoxin A Intoxication (from Scripps Research Institute)	UW-Madison	74,093	0
N/A	93.5-23093	Investigations Targeting Symptomatic Relief to Botulinum Neurotoxin A Intoxication (from Scripps Research Institute)	UW-Madison	(11)	0
N/A	93.MSN155279	Justice and Mental Health Evaluation (from Outagamie County)	UW-Madison	9,344	0
N/A	93.2008-13	Library Survey (from Center for Public Service Communications)	UW-Madison	1,416	0
N/A	93.H51107	Los Angeles Latino Eye Study (from University of Illinois - Chicago)	UW-Madison	106,882	0
N/A	93.AGMT 01/10/13	Mini-Chromosome and Novel Proteins (from Lucigen)	UW-Madison	39,675	0
N/A	93.144KU38	Modifiers of Early Pancreatic Injury in Cystic Fibrosis (from Children's Hospital of Denver)	UW-Madison	(5,758)	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (from University of Washington)	UW-Madison	14,414	0
N/A	93.0258-3623/HHSN2752011 00002C	National Children's Study: Placenta Studies (from Mount Sinai School of Medicine)	UW-Madison	8,435	0
N/A	93.CA81403	New Approaches to Neuroblastoma Therapy (from Children's Hospital of Los Angeles)	UW-Madison	2	0
N/A	93.5-24198	Novel Chemical and Immunological Approaches to Influenza Therapy (from Scripps Research Institute)	UW-Madison	(705)	0
N/A	93.AGMT 07/19/11	Older Adult Fall Prevention Program (from Greater Wisconsin Agency On Aging Resources)	UW-Madison	116	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	93.WS281593-40	Phase I Pharmacodynamic Trial of Sequential Sunitinib with Bevacizumab in Patients with Renal Cell Carcinoma and Other Advanced Solid Malignancies (from Pfizer)	UW-Madison	8,714	0
N/A	93.ACRIN 6688	Phase II Trial of FLT in Invasive Breast Cancer (from American College of Radiology)	UW-Madison	6,827	0
N/A	93.AGMT 12/15/11	Plant-Made Nanobodies for Botulism Treatment (from Planet Biotechnology)	UW-Madison	2,371	0
N/A	93.12XS401	Preclinical Comparison of Three Indenoisoquinolines Candidates in Tumor-Bearing Dogs (from Science Applications International Corporation)	UW-Madison	25,458	0
N/A	93.60028806	PROgenitor Cell Release (from Northwestern University)	UW-Madison	1,271	0
N/A	93.HHSS28320120001C	Provider Business Operations Learning Networks (from State Association of Addiction Services)	UW-Madison	106,595	0
N/A	93.RTOG 0801	Radiation Therapy Oncology Group (from Radiation Therapy Oncology Group)	UW-Madison	73,738	0
N/A	93.AGMT 02/24/12	Rapid Response Vaccines for Botulinum Neurotoxins (from Iterative Therapeutics)	UW-Madison	13,144	0
N/A	93.400388	Regional Actions of General Anesthetics in Inhibitory Hippocampal Networks (from McLean Hospital Corporation)	UW-Madison	71,410	0
N/A	93.HHSA2902010000061	Research Consortia for Comparative Effectiveness Studies in Cancer, Cardiovascular Disease, Diabetes/ESRD, and Mental Health (from Brigham and Women's Hospital)	UW-Madison	96,910	0
N/A	93.39778-5-30821	Sauer GLRCE (from University of Chicago)	UW-Madison	167,743	0
N/A	93.AGMT 07/18/12	Sirolimus GA trial (from Emmes Corporation)	UW-Madison	12,554	0
N/A	93.5-20422	Small Molecule Therapeutics for Botulinum Neurotoxin A (from Scripps Research Institute)	UW-Madison	45,960	0
N/A	93.AGMT 09/28/10; 06/20/11	Stemina Research Agreement (from Stemina Biomarker Discovery)	UW-Madison	(72,763)	0
N/A	93.RX 4265-081-UOW-M	Stroke Disparities Program (from Georgetown University)	UW-Madison	49,248	0
N/A	93.5-21452	Structure Driven Analysis of Ebola Virus Receptor Binding Site (from Scripps Research Institute)	UW-Madison	(707)	0
N/A	93.5-24268	Structure Driven Analysis of Ebola Virus Receptor Binding Site (from Scripps Research Institute)	UW-Madison	(823)	0
NA	93.AGMT 08/01/11	Structure-Stabilized GPCRS for Functional Analysis and Crystallography (from Lucigen)	UW-Madison	115,031	0
NA	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	26,201	0
N/A	93.IN-4685530-UW	TH17 Autoimmunity to Type V Collagen in Heart and Lung Transplant (from Indiana University)	UW-Madison	77,715	0
N/A	93.CH#110980/110979	TMH Network Master Site Agreement (from New England Research Institutes)	UW-Madison	5,851	0
N/A	93.5-21467	The Role of ADCC in Antibody Protection against Mucosal HIV Challenge (from Scripps Research Institute)	UW-Madison	(507)	0
N/A	93.5-23961	The Role of ADCC in Antibody Protection against Mucosal HIV Challenge (from Scripps Research Institute)	UW-Madison	294,140	0
N/A	93.5-24292	The Role of ADCC in Antibody Protection against Mucosal HIV Challenge (from Scripps Research Institute)	UW-Madison	(1,729)	0
N/A	93.2R44HL106994-02A1	Transvaginal Probe for Fetal Mcg and Fetal Meg (from Tristan Technologies)	UW-Madison	29,641	0
N/A	93.01696 TOPCAT	Treatment of Preserved Cardiac Function Heart Failure with an Aldosterone Antagonist (from New England Research Institutes)	UW-Madison	30,498	0
N/A	93.12-D19	Treatment Options for Type 2 Diabetes in Adolescents and Youth (from George Washington University)	UW-Madison	5,900	0
N/A	93.31708	Using Health IT in Practice Redesign (from Abt Associates)	UW-Madison	7,088	0
N/A	93.9007722-WISC	Utility of the AHRQ Workflow Assessment Toolkit (from Oregon Health and Science University)	UW-Madison	15,909	0
N/A	93.208000	Vectorbase (from University of Notre Dame)	UW-Madison	36,848	0
N/A	93.AGMT 08/19/11	Wisconsin Clinical Resource Center (from Wisconsin Association of Homes and Services for the Aging)	UW-Madison	110,443	0
N/A	93.AGMT 01/15/13	Wisconsin Clinical Resource Center (from Wisconsin Health Care Association & Leading Age Wisconsin)	UW-Madison	58,397	0
N/A	93.9007718-WISC	Workflow Assessment for Health IT Toolkit Evaluation (from Oregon Health and Science University)	UW-Madison	73,463	0
N/A	93.AGMT 11/13/12	CTSI Pilot (from Medical College of Wisconsin)	UW-Milwaukee	35,612	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	93.HHSA29032002T	Using Evidence-Based Nursing Practices and EHR Decision Support to Reduce Fall-Related Patient Injuries in Acute Care (from Aurora Health Care)	UW-Milwaukee	3,640	0
N/A	93.208141-039	A Double-Blind, Randomized, Controlled Phase III Study (from Saint Louis University)	UW-La Crosse	40	0
N/A	93.12SR013	CDC Hippert (from La Crosse County)	UW-La Crosse	76	0
Subtotal R&D Subgrants				27,722,073	301,441
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				300,601,800	28,994,293
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.005		Learn and Serve America-Higher Education (from UW-Madison)	UW-Superior	1,282	0
94.013		Volunteers in Service to America	UW-Parkside	28,961	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				30,243	0
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
96.007		Social Security-Research and Demonstration	UW-Madison	467,380	231,055
TOTAL R&D FROM U.S. SOCIAL SECURITY ADMINISTRATION				467,380	231,055
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
R&D Subgrants:					
97.056		Port Security Grant Program (from Minnesota Department of Public Safety)	UW-Superior	20,352	16,351
97.061		Centers for Homeland Security (from Texas A&M University Research Foundation)	UW-Madison	37,555	0
97.061		Centers for Homeland Security (from University of Minnesota)	UW-Madison	283,514	0
97.061		Centers for Homeland Security (from University of Southern California)	UW-Madison	66,981	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				408,402	16,351
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	1,597,987	1,562,913
98.007		Food for Peace Development Assistance Program (DAP)	UW-Madison	41,883	48,283
Subtotal Direct R&D Grants				1,639,870	1,611,196
R&D Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from Purdue University)	UW-Madison	4,005	0
98.001		USAID Foreign Assistance for Programs Overseas (from Texas A&M University)	UW-Madison	44,398	0
N/A	98.UWMAD RX2050-835 90G1-B	Central American Scholarship Program (from Georgetown University)	UW-Madison	(21,847)	0
N/A	98.8000053409	Evaluation of Eggplant Rootstock to Bacterial Wilt (from Purdue University)	UW-Madison	3,404	0
N/A	98.EPP-A-00-06-0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	5,347	0
N/A	98.09-002945-34	Semillas De Esperanza (from University of California-Davis)	UW-Madison	164,524	60,956
N/A	98.25779-03004 SO1	Study of Vegetation Change in the Inland Niger Delta, Mali (from Syracuse University)	UW-Madison	44,115	0
Subtotal R&D Subgrants				243,946	60,956
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				1,883,816	1,672,152
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				<b>\$ 605,019,785</b>	<b>\$ 69,795,324</b>

STATE OF WISCONSIN  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 1,836,153	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,673,223	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	754,258	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	494,701	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	387,709	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	417,808	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	475,047	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	324,310	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	324,007	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	717,721	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	510,050	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	179,195	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	572,537	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	475,193	0
Total Federal Program 84.007				9,141,912	0
84.033		Federal Work-Study Program	UW-Madison	2,638,155	0
84.033		Federal Work-Study Program	UW-Milwaukee	825,238	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,135,682	0
84.033		Federal Work-Study Program	UW-Green Bay	279,903	0
84.033		Federal Work-Study Program	UW-La Crosse	355,284	0
84.033		Federal Work-Study Program	UW-Oshkosh	622,279	0
84.033		Federal Work-Study Program	UW-Parkside	104,851	0
84.033		Federal Work-Study Program	UW-Platteville	535,746	0
84.033		Federal Work-Study Program	UW-River Falls	443,570	0
84.033		Federal Work-Study Program	UW-Stevens Point	869,136	0
84.033		Federal Work-Study Program	UW-Stout	684,307	0
84.033		Federal Work-Study Program	UW-Superior	233,985	0
84.033		Federal Work-Study Program	UW-Whitewater	470,458	0
84.033		Federal Work-Study Program	UW Colleges	373,314	0
Total Federal Program 84.033				9,571,908	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	65,936,699	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	17,469,094	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	14,931,188	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	4,231,753	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	5,931,002	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	6,082,609	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	2,574,626	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	6,878,423	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	5,473,897	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	17,652,205	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	10,879,998	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,652,492	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	10,370,112	0
Total Federal Program 84.038				170,064,098	0
84.063		Federal Pell Grant Program	UW-Madison	18,201,617	0
84.063		Federal Pell Grant Program	UW-Milwaukee	34,715,581	0
84.063		Federal Pell Grant Program	UW-Eau Claire	10,912,536	0
84.063		Federal Pell Grant Program	UW-Green Bay	8,376,743	0
84.063		Federal Pell Grant Program	UW-La Crosse	8,351,742	0
84.063		Federal Pell Grant Program	UW-Oshkosh	13,517,877	0
84.063		Federal Pell Grant Program	UW-Parkside	8,181,555	0
84.063		Federal Pell Grant Program	UW-Platteville	9,326,117	0
84.063		Federal Pell Grant Program	UW-River Falls	7,558,447	0
84.063		Federal Pell Grant Program	UW-Stevens Point	12,688,954	0
84.063		Federal Pell Grant Program	UW-Stout	9,542,738	0
84.063		Federal Pell Grant Program	UW-Superior	4,427,464	0
84.063		Federal Pell Grant Program	UW-Whitewater	12,894,239	0
84.063		Federal Pell Grant Program	UW Colleges	19,158,143	0
Total Federal Program 84.063				177,853,753	0

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<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Madison	168,350,908	0
84.268		Federal Direct Student Loans	UW-Milwaukee	152,011,147	0
84.268		Federal Direct Student Loans	UW-Eau Claire	42,343,334	0
84.268		Federal Direct Student Loans	UW-Green Bay	27,793,134	0
84.268		Federal Direct Student Loans	UW-La Crosse	46,503,942	0
84.268		Federal Direct Student Loans	UW-Oshkosh	56,886,886	0
84.268		Federal Direct Student Loans	UW-Parkside	20,809,094	0
84.268		Federal Direct Student Loans	UW-Platteville	36,260,383	0
84.268		Federal Direct Student Loans	UW-River Falls	29,035,025	0
84.268		Federal Direct Student Loans	UW-Stevens Point	46,000,248	0
84.268		Federal Direct Student Loans	UW-Stout	41,914,133	0
84.268		Federal Direct Student Loans	UW-Superior	14,183,802	0
84.268		Federal Direct Student Loans	UW-Whitewater	63,754,355	0
84.268		Federal Direct Student Loans	UW Colleges	31,208,188	0
Total Federal Program 84.268				<u>777,054,579</u>	<u>0</u>
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	46,880	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	19,496	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	38,000	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	20,000	0
Total Federal Program 84.379				<u>124,376</u>	<u>0</u>
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	179,687	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	227,602	0
N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	83,900	0
N/A	84.SFA	Administrative Cost Allowance	UW-La Crosse	118,840	0
N/A	84.SFA	Administrative Cost Allowance	UW-Oshkosh	102,488	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	35,840	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	139,369	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	67,678	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	157,397	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	142,133	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	33,277	0
N/A	84.SFA	Administrative Cost Allowance	UW-Whitewater	133,310	0
N/A	84.SFA	Administrative Cost Allowance	UW Colleges	74,058	0
Total Administrative Cost Allowance				<u>1,495,579</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>1,145,306,205</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	347,960	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,726,649	0
Total Federal Program 93.264				<u>2,074,609</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UW-Madison	5,025,926	0
93.364		Nursing Student Loans	UW-Madison	1,624,002	0
93.364		Nursing Student Loans	UW-Milwaukee	1,581,859	0
93.364		Nursing Student Loans	UW-Oshkosh	2,671,900	0
Total Federal Program 93.364				<u>5,877,761</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>12,978,296</u>	<u>0</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b><u>\$ 1,158,284,501</u></b>	<b><u>\$ 0</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 12,498,571,634</u></b>	<b><u>\$ 1,872,742,611</u></b>



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# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards ■

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2013. For purposes of the schedule, federal programs have been classified as follows:

1) Individual Federal Programs and Other Clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the Research and Development Programs (R&D) Cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

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

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

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the 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 was determined for the federal programs 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 campuses, the schedule includes expenditures reported by the UW campus that received the subgranted funds and does not include expenditures reported by the subgranting campus.

**C. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program that was audited during the FY 2012-13 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Board of Commissioners of Public Lands (Public Lands)
3. Child Abuse and Neglect Prevention Board (CANPB)
- 4. Department of Administration (DOA)**
5. Department of Agriculture, Trade and Consumer Protection (DATCP)
- 6. Department of Children and Families (DCF)**



7. Department of Corrections (DOC)
- 8. Department of Health Services (DHS)**
9. Department of Justice (DOJ)
- 10. Department of Military Affairs (DMA)**
11. Department of Natural Resources (DNR)
- 12. Department of Public Instruction (DPI)**
13. Department of Safety and Professional Services (DSPS)
14. Department of Tourism (Tourism)
- 15. Department of Transportation (DOT)**
- 16. Department of Veterans Affairs (DVA)**
- 17. Department of Workforce Development (DWD)**
18. Educational Communications Board (ECB)
19. Government Accountability Board (GAB)
20. Higher Educational Aids Board (HEAB)
21. Office of the Commissioner of Insurance (OCI)
22. Public Service Commission (PSC)
- 23. University of Wisconsin (UW) System**
24. Wisconsin Historical Society (WHS)
25. 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, and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this audit. These entities indicated that single audits are performed by other auditors if required. In addition, the Wisconsin Court System is not included in the scope of this audit and engaged an independent audit firm to review its grant programs to ensure compliance with OMB Circular A-87.

## 2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table on the following page, in FY 2012-13 the State of Wisconsin administered federal financial assistance of \$12,498,571,634, consisting of \$11,006,240,963 in cash assistance, \$1,275,097,678 in noncash assistance, and \$217,232,993 in outstanding loan balances. As defined by OMB Circular A-133, all federal programs with expenditures exceeding the threshold of \$30.0 million are labeled type A programs. Each type A program that is considered to be low-risk is audited as a major program at least once every three years. The type A programs that are considered to be high-risk are audited as major programs each year. The federal programs below \$30.0 million are labeled as type B programs. For each low-risk type A

program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to either one-half of the total number of type B programs assessed as being high-risk or the number of type A programs assessed as being low-risk.

**Federal Financial Assistance**  
FY 2012-13

CFDA Number	Federal Program	Amount
<b>Cash Assistance</b>		<b>\$11,006,240,963</b>
<b>Noncash Assistance:</b>		
10.551	Supplemental Nutrition Assistance Program (SNAP) (Notes 3 and 19)	1,194,619,937
10.555/ 10.559/ 10.569/ 10.582	Food Commodities (Note 4)	33,974,600
39.003	Donation of Federal Surplus Personal Property (Note 10)	2,135,994
93.268	Immunization Cooperative Agreements	44,367,147
Total Noncash Assistance		1,275,097,678
<b>Loan Balances as of June 30, 2013:</b>		
20.205	Highway Planning and Construction Revolving Loan Balance (Note 9)	1,653,353
81.041	ARRA-State Energy Program Revolving Loan Balance (Note 12)	33,598,656
84.038	Federal Perkins Loan Program—Federal Capital Contributions (Note 15)	168,706,256
93.108	Health Education Assistance Loans	322,163
93.264	Nurse Faculty Loan Program (Note 15)	2,074,609
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 15)	5,018,015
93.364	Nursing Student Loans (Note 15)	5,859,941
Total Loan Balances		217,232,993
<b>Total Federal Financial Assistance</b>		<b>\$12,498,571,634</b>

The State of Wisconsin administered 28 major federal programs that were tested for compliance with federal requirements for FY 2012-13. The total federal assistance under these major federal programs, including noncash assistance and loan balances, constituted 67.1 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2012-13, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2012-13

Applicable CFDA Numbers	Federal Program	Federal Expenditures	Primary State Recipient
10.553/10.555 10.556/10.559	Child Nutrition Cluster	\$ 214,580,352	DPI
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	88,316,939	DHS
10.558	Child and Adult Care Food Program	40,377,148	DPI
12.401	National Guard Military Operations and Maintenance (O&M) Projects	37,339,949	DMA
14.228/14.255	Community Development Block Grants—State-Administered CDBG Cluster	46,154,588	DOA
16.738/16.803	Justice Assistance Grant (JAG) Program Cluster	8,031,411	DOA
20.106	Airport Improvement Program	75,530,712	DOT
20.205/20.219	Highway Planning and Construction Cluster	717,633,657	DOT
64.015	Veterans State Nursing Home Care	31,298,750	DVA
81.041	State Energy Program	34,417,697	DOA
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	56,722,533	DWD
84.372/84.384	Statewide Data Systems Cluster	5,134,748	DPI
84.377/84.388	School Improvement Grants Cluster	27,454,815	DPI
93.044/93.045/ 93.053	Aging Cluster	20,477,391	DHS
93.268	Immunization Cooperative Agreements	49,109,685	DHS
93.283	Centers for Disease Control and Prevention—Investigations and Technical Assistance	9,762,057	DHS
93.558/93.714	Temporary Assistance for Needy Families (TANF) Cluster	222,629,546	DCF
93.568	Low-Income Home Energy Assistance (LIHEAP)	105,132,359	DOA
93.575/93.596	Child Care and Development Fund (CCDF) Cluster	171,385,341	DCF
93.658	Foster Care—Title IV-E	60,793,406	DCF
93.659	Adoption Assistance	45,513,248	DCF
93.767	Children’s Health Insurance Program	105,143,613	DHS
93.775/93.777/ 93.778	Medicaid Cluster	4,409,616,822	DHS
93.959	Block Grants for Prevention and Treatment of Substance Abuse	24,508,862	DHS
94.006	AmeriCorps	6,129,481	DOA
97.067	Homeland Security Grant Program	15,595,425	DOA
Various	Research and Development Programs Cluster	605,019,785	UW System
Various	Student Financial Assistance Cluster	1,158,284,501	UW System
		<b>\$8,392,094,821</b>	

### 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 CFR 277.14 and 277.18. The contract extension was considered a sole-source procurement for which specific USDA approval was required. As a result, DHS has been required to pay sanctions totaling \$2,750,362 over a six-year period, beginning in FY 2010-11. During FY 2012-13, DHS made payments totaling \$460,000. As of June 30, 2013, the balance to be paid to USDA was \$1,182,524.

#### B. 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 does not agree with the recommendation and sent a response to the Centers for Medicare and Medicaid Services (CMS) dated October 9, 2013. DHS is awaiting a reply from CMS.

#### C. Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)—Potential Disallowance

The U.S. Department of Housing and Urban Development (HUD) provided 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. Starting in FY 2011-12, DOA assumed responsibility for administering CDBG funds. During FY 2011-12, 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, 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. In recognition of program violations totaling \$15.2 million, although the State requested a voluntary reduction of future CDBG allocations, HUD agreed to a \$7.6 million reduction of future CDBG allocations and a cash repayment from the State of \$7.6 million. The State continues to work with HUD on a resolution for the remaining \$1.0 million of CDBG funds that were received and distributed under the American Recovery and Reinvestment Act (ARRA).

**D. Potential 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. At that time, the State disputed the penalty and subsequently submitted a corrective compliance plan. The accepted plan required corrective actions be taken by September 30, 2007. The Administration for Children and Families currently asserts that because the corrective compliance plan was not implemented the State remains subject to the original penalty. DCF is in the process of reviewing the letter and preparing a response.

In early February 2014, the Administration for Children and Families also informed DCF of a penalty for the 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 is in the process of reviewing the options outlined in the letter and preparing a response.

**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, and it 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 is working 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, 2013, are shown in the following table for each program distributing food commodities.

**Food Commodity Assistance**

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2013
10.555	National School Lunch Program	\$23,580,304	\$ 16,095
10.559	Summer Food Service Program for Children	279,526	0
10.569	Emergency Food Assistance Program	8,536,930	1,407,159
10.582	Fresh Fruit and Vegetable Program	1,577,840	0
<b>Total</b>		<b>\$33,974,600</b>	<b>\$1,423,254</b>

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

During FY 2012-13, DHS received \$23,247,032 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled DHS to extend program benefits to 33,924 more people than could have been served during FY 2012-13 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, to provide grants or loans to businesses to assist with job creation and retention, and to assist homeowners or landlords 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 program expenditures is a total of \$1,819,948 that was supported by funds returned to the State.

**7. UNEMPLOYMENT INSURANCE**

FY 2012-13 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$901,539,411 in benefits funded by the Wisconsin Unemployment Reserve Fund or by cash advances from the U.S. Department of the Treasury; \$463,558,370 in federally funded benefits; and \$80,517,855 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 \$68,095,463 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. In addition, expenditures in the schedule for the program include a \$25,094,456 adjustment related to prior periods.

**9. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION**

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction 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. As of June 30, 2013, loans outstanding from all funding sources total \$1,653,353 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 \$2,135,994 in the Schedule of Expenditures of Federal Awards for this program represent the fair market value of property distributed by the Foundation during FY 2012-13. During FY 2012-13, property with a fair market value of \$2,751,672 was received by the Foundation, and property with a fair market value of \$3,483,823 was on hand as of June 30, 2013. The fair market value of the property is calculated at 23.68 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

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

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

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

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

Copies of these documents are available from:

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



**12. STATE ENERGY PROGRAM REVOLVING LOAN FUND**

The portion of the State Energy Program (CFDA #81.041) funded by ARRA established a revolving loan fund to provide loans to various entities, such as local governments, for-profit organizations, and nonprofit 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 2012-13.

**State Energy Program Revolving Loan Fund**

CFDA Number	Federal Program	Loan Balance June 30, 2012	Loans Disbursed	Loan Repayments	Loan Balance June 30, 2013
81.041	State Energy Program Revolving Loan Fund	\$35,384,346	\$ 0	\$1,785,690	\$33,598,656

**13. SOCIAL SERVICES BLOCK GRANT**

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

Expenditures reported in the Schedule of Expenditures of Federal Awards for the Social Services Block Grant include \$14,741,159 transferred from the federal award for Temporary Assistance for Needy Families (TANF) (CFDA #93.558).

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

State agencies may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts. 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, 2013, 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, 2013.

*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, 2013, 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, 2013, 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 to graduate or professional students or to parents of dependent students. Federal Direct Student Loans is a component of the Student Financial Assistance Cluster. Loan funds are provided by the U.S. Department of Education, and UW campuses are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2012-13 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection and, therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

**17. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE**

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Federal Perkins Loan Program—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 campus for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**18. PROGRAM INCOME**

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies, 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 approximately 7.79 percent of USDA’s total expenditures for SNAP benefits for FFY 2012-13.

■ ■ ■ ■



## 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 2012-13 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. The agencies listed below may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. Contact information for University of Wisconsin System institutions is presented as Appendix 2.

#### Administration, Department of

Mr. Michael Huebsch, Secretary  
Audit Contact: Ms. Colleen Holtan, Director  
Bureau of Financial Management  
101 East Wilson Street, 9<sup>th</sup> Floor  
P.O. Box 7869  
Madison, Wisconsin 53707-7869  
(608) 266-1359  
fax: (608) 264-9500  
e-mail: *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  
e-mail: *jason.gherke@wisconsin.gov*

#### Child Abuse and Neglect Prevention Board

Ms. Jennifer Jones, Interim 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  
e-mail: *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  
e-mail: *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  
e-mail: *rick.anderson@wisconsin.gov*

Commissioners of Public Lands, Board of  
Ms. Tia Nelson, Executive Secretary  
Audit Contact: Ms. Denise Nechvatal, Accountant  
101 East Wilson Street, 2<sup>nd</sup> Floor  
P.O. Box 8943  
Madison, Wisconsin 53708-8943  
(608) 266-3788  
fax: (608) 267-2787  
e-mail: *denise.nechvatal@wisconsin.gov*

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

Educational Communications Board

Mr. Gene Purcell, Executive Director  
Audit Contact: Ms. Aimee Wierzba, Director of Financial Services  
Finance and Administrative Services Division  
3319 West Beltline Highway  
Madison, Wisconsin 53713-4296  
(608) 264-9668  
fax: (608) 264-9622  
e-mail: [aimee.wierzba@ecb.org](mailto:aimee.wierzba@ecb.org)

Employee Trust Funds, Department of

Mr. Robert Conlin, Secretary  
Audit Contact: Mr. Robert Willett, Controller and Chief Trust Finance Officer  
809 West Badger Road  
P.O. Box 7931  
Madison, Wisconsin 53707-7931  
(608) 267-0908  
fax: (608) 267-0633  
e-mail: [bob.willett@etf.wi.gov](mailto:bob.willett@etf.wi.gov)

Government Accountability Board

Mr. Kevin J. Kennedy, Director and General Counsel  
Audit Contact: Mr. Michael Lauth, Accountant  
212 East Washington Avenue, 3<sup>rd</sup> Floor  
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## Appendix 2

### **University of Wisconsin System Contact Information**

Listed below are the University of Wisconsin System institutions included in the scope of the FY 2012-13 single audit, along with contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These institutions may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

#### UW Colleges:

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