



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

Report 24-3  
March 2024

# State of Wisconsin

## FY 2022-23 Single Audit



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# State of Wisconsin

## FY 2022-23 Single Audit



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

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STATE OF WISCONSIN

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# Legislative Audit Bureau

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State Auditor

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March 29, 2024

Senator Eric Wimberger and  
Representative Robert Wittke, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Wimberger and Representative Wittke:

We have completed our annual financial and compliance audit of the State of Wisconsin. This audit satisfies state agencies' audit requirements under the federal Single Audit Act of 1984, as amended, and of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The audit also assists us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats.

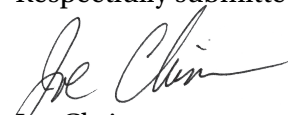
Our report contains the auditor's reports on internal control and compliance related to financial reporting and federal program administration, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA). In fiscal year (FY) 2022-23, state agencies administered \$19.8 billion in federal financial assistance, including \$3.8 billion in assistance expended as a result of the public health emergency and separately identified in the SEFA.

We tested internal controls and compliance with laws and regulations for 22 federal programs that were selected for review using risk-based assessment criteria established by the federal government and specified in Uniform Guidance. We qualified our opinion on compliance related to certain requirements for six federal programs. We made 60 recommendations to improve administration of federal programs and to address deficiencies in internal controls over financial reporting. We also identified \$13.0 million in questioned costs that state agencies charged inappropriately to federal funds.

We followed up on the status of corrective actions to address audit findings we reported in our FY 2021-22 single audit report (report 23-4). The federal government will work with state agencies to resolve the new and continuing concerns we identified.

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

Respectfully submitted,



Joe Chrisman  
State Auditor

JC/CS/ss



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## Introduction

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***State agencies administered \$19.8 billion in federal financial assistance in FY 2022-23.***

Wisconsin state agencies administered a total of \$19.8 billion in federal financial assistance during fiscal year (FY) 2022-23 including \$17.3 billion in cash assistance, \$2.4 billion in noncash assistance, and \$59.8 million in outstanding loan balances. This total also includes \$3.8 billion in federal financial assistance the State expended related to the public health emergency, and that it separately identified in the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA).

As a condition of receiving federal funds, state agencies must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We performed our FY 2022-23 audit at the request of state agencies that administered federal financial assistance and to assist us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats. We focused our audit on the internal controls over 22 selected federal programs and tested compliance with laws and regulations related to these programs.

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

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

Our opinion on the State's FY 2022-23 financial statements was included in the State's Annual Comprehensive Financial Report (ACFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2023 and is available on DOA's website. The other required auditor's reports, accompanied by each agency's response to our findings and its corrective action plans, are included in this single audit report. This single audit report, along with other required information, is required to be submitted to the federal government under Uniform Guidance.

### **Federal Programs**

*In FY 2022-23, 15 programs accounted for 85.5 percent of the \$19.8 billion in federal financial assistance state agencies administered.*

In FY 2022-23, the State administered 15 federal programs or clusters with expenditures greater than \$200.0 million. Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program. The 15 largest programs or clusters accounted for 85.5 percent of the \$19.8 billion in federal financial assistance state agencies administered in FY 2022-23, as shown in Table 1.

Table 1

**State of Wisconsin**  
**Federal Programs or Clusters with Expenditures Greater than \$200.0 Million**  
 FY 2022-23

Federal Program or Cluster <sup>1</sup>	Primary Agency	Expenditures <sup>2</sup>	Percentage of Total
Medicaid Cluster	Department of Health Services	\$ 8,305,062,630	41.9%
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	2,053,638,248	10.4
Highway Planning and Construction	Department of Transportation	1,148,695,620	5.8
Research and Development Cluster	University of Wisconsin System	816,464,265	4.1
Student Financial Assistance Cluster	University of Wisconsin System	774,241,057	3.9
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	747,548,932	3.8
Education Stabilization Fund (ESF)	Department of Public Instruction, University of Wisconsin System	560,267,658	2.8
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	490,714,592	2.5
Child Nutrition Cluster	Department of Public Instruction	369,747,323	1.9
Unemployment Insurance (UI) <sup>3</sup>	Department of Workforce Development	363,299,734	1.8
Disaster Grants—Public Assistance (Presidentially Declared Disasters)	Department of Health Services, Department of Military Affairs	335,765,956	1.7
Pandemic EBT Food Benefits	Department of Health Services	253,937,740	1.3
Children’s Health Insurance Program (CHIP)	Department of Health Services	253,084,357	1.3
Special Education Cluster (IDEA)	Department of Public Instruction	251,124,365	1.3
1332 State Innovation Waivers	Office of the Commissioner of Insurance	202,811,341	1.0
Subtotal		16,926,403,817	85.5
Other Federal Programs or Clusters <sup>4</sup>		2,871,406,331	14.5
<b>Total</b>		<b>\$19,797,810,149</b>	<b>100.0%</b>

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

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

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

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



Table 2 shows the amount of federal financial assistance administered by each state agency. Seven state agencies accounted for 95.3 percent of the federal expenditures and had primary responsibility for administering the State's largest federal programs or clusters during FY 2022-23 including:

- the Department of Health Services (DHS), which administered the Medicaid Cluster, the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program, the Pandemic Electronic Benefit Transfer (EBT) Food Benefits program, and the Children's Health Insurance Program (CHIP);
- the University of Wisconsin (UW) System, which administered federal student financial assistance under the Student Financial Assistance Cluster, a variety of research and development grants under the Research and Development Cluster, and portions of the Education Stabilization Fund (ESF) program;
- the Department of Public Instruction (DPI), which administered the Child Nutrition Cluster, the Special Education Cluster (IDEA), and portions of the ESF program;
- the Department of Transportation (DOT), which administered the Highway Planning and Construction program;
- the Department of Children and Families (DCF), which administered the Child Care and Development Fund (CCDF) Cluster;
- DOA, which administered the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program; and
- the Department of Workforce Development (DWD), which administered the Unemployment Insurance (UI) program.

Table 2

**State of Wisconsin**  
**Summary Schedule of Expenditures of Federal Awards, by Agency**  
 FY 2022-23

Agency	Expenditures <sup>1</sup>
Department of Health Services	\$ 11,875,616,845
University of Wisconsin System <sup>2</sup>	1,820,145,916
Department of Public Instruction	1,502,658,882
Department of Transportation	1,292,247,485
Department of Children and Families	908,697,715
Department of Administration	879,163,572
Department of Workforce Development	585,890,213
Office of the Commissioner of Insurance	203,269,322
Department of Military Affairs	150,122,401
Department of Natural Resources	124,306,961
Department of Revenue	94,778,100
Environmental Improvement Fund (DOA)	92,880,264
Department of Justice	66,499,295
Department of Veterans Affairs	53,800,525
Department of Agriculture, Trade and Consumer Protection	48,173,204
Public Service Commission	39,682,866
Wisconsin Technical College System	21,974,688
Other State Agencies <sup>3</sup>	37,901,895
<b>Total</b>	<b>\$19,797,810,149</b>

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

<sup>2</sup> The University of Wisconsin System is rebranding itself as the Universities of Wisconsin.

<sup>3</sup> Includes the federal expenditures incurred by the following state agencies: Department of Corrections, Department of Tourism, Department of Safety and Professional Services, Child Abuse and Neglect Prevention Board, Public Defender Board, Wisconsin Historical Society, Board for People with Developmental Disabilities, District Attorneys, Wisconsin Elections Commission, Wisconsin Court System, Higher Educational Aids Board, and Kickapoo Valley Reserve.

Uniform Guidance establishes the process for selecting the grant programs or clusters to be audited. Uniform Guidance categorizes federal programs as “type A” (large programs or clusters) and “type B” (smaller programs or clusters). For the State, type A programs or clusters had expenditures of \$30.0 million or more in federal funds. The type A and B programs or clusters selected for audit were those determined to be subject to a higher risk of noncompliance based on the risk factors established by Uniform Guidance.

***Our audit focused on 22 federal programs or clusters administered by state agencies in FY 2022-23.***

As shown in Table 3, our FY 2022-23 audit focused on 16 type A programs or clusters and 6 type B programs or clusters. These programs or clusters were administered primarily by nine state agencies and accounted for 61.2 percent of the \$19.8 billion in federal financial assistance administered by state agencies.

We also followed up on the status of corrective actions agencies took to address the audit findings we reported in our FY 2021-22 single audit report (report 23-4). Our FY 2022-23 single audit report also includes those findings that are required to be reported under Uniform Guidance, such as findings related to the audit of the State’s financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

## **Audit Results**

We provided an unmodified opinion on federal compliance for 16 of the programs we reviewed. However, we qualified our opinion on compliance for certain requirements for six of the programs we reviewed. An auditor provides a qualified opinion on compliance when the compliance concerns are material in relation to a specific compliance area tested for a federal program or cluster.

We made 60 recommendations to state agencies pertaining to 28 findings, including 3 findings related to internal control deficiencies we identified in our audit of the State’s Annual Comprehensive Financial Report (report 23-26). We considered 8 of the findings to be material weaknesses and 17 to be significant deficiencies. The remaining three findings were related to other matters that did not have a related material weakness or significant deficiency.

We also questioned \$13.0 million in expenditures that state agencies charged inappropriately to federal funds. Finally, we followed up on the progress of state agencies to address recommendations we made in our FY 2021-22 single audit report (report 23-4). The federal government will work with state agencies to resolve the new and continuing concerns we identified.

Table 3

**State of Wisconsin**  
**Federal Programs or Clusters Selected for Audit**  
 FY 2022-23

Federal Program or Cluster <sup>1</sup>	Primary Agency	Expenditures <sup>2</sup>
Medicaid Cluster	Department of Health Services	\$ 8,305,062,630
Highway Planning and Construction	Department of Transportation	1,148,695,620
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	747,548,932
Education Stabilization Fund (ESF)	Department of Public Instruction University of Wisconsin System	560,267,658
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	490,714,592
Children's Health Insurance Program (CHIP)	Department of Health Services	253,084,357
Emergency Rental Assistance (ERA) Program	Department of Administration	98,867,330
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG)	Department of Administration	81,971,621
Foster Care Title IV-E	Department of Children and Families	76,056,825
Adoption Assistance	Department of Children and Families	56,196,467
Homeowner Assistance Fund (HAF)	Department of Administration	47,834,831
Social Services Block Grant (SSBG)	Department of Health Services	42,993,029
Crime Victim Assistance	Department of Justice	37,572,048
Child and Adult Care Food Program (CACFP)	Department of Public Instruction	35,584,887
Aging Cluster	Department of Health Services	32,481,088
Workforce Innovation and Opportunity Act (WIOA) Cluster	Department of Workforce Development	31,696,080
Low Income Household Water Assistance Program (LIHWAP)	Department of Administration	16,537,766
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Department of Health Services	15,419,931
Geographic Programs - Great Lakes Restoration Initiative	Department of Natural Resources	13,241,439
Charter Schools	Department of Public Instruction	10,324,376
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Department of Health Services	9,553,099
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Department of Children and Families	8,701,742
<b>Total</b>		<b>\$12,120,406,348</b>

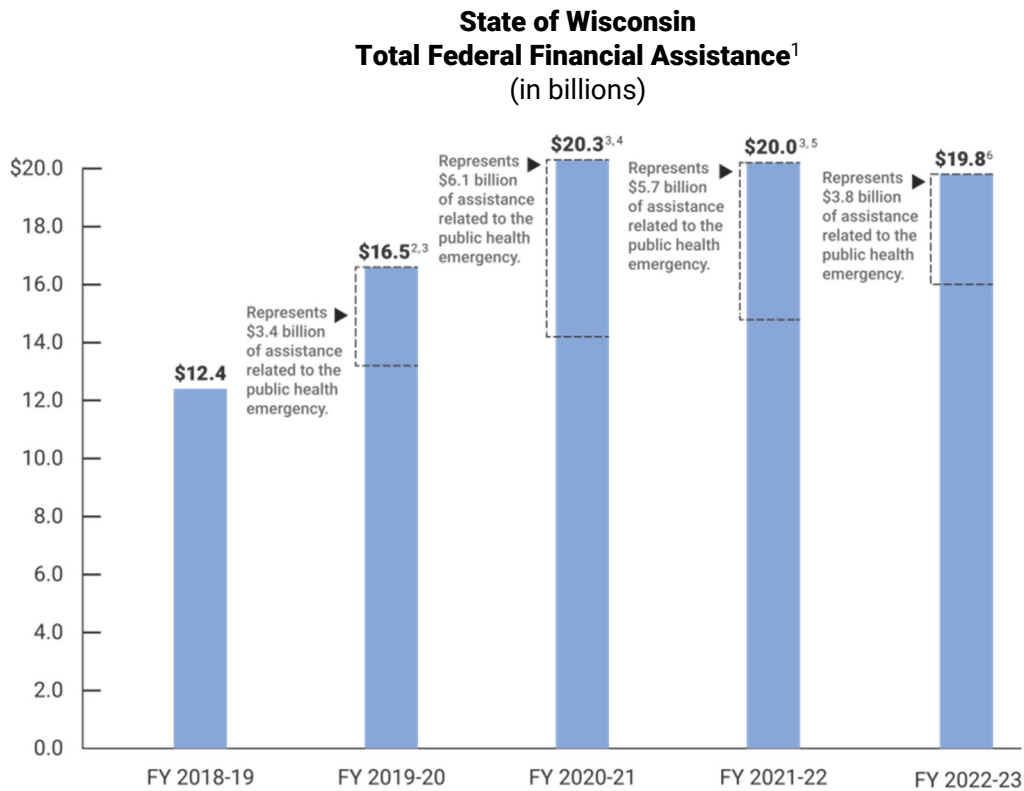
<sup>1</sup> Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program.

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

## Federal Funding for the Public Health Emergency

Total federal financial assistance decreased by \$155.6 million from \$20.0 billion in FY 2021-22 to \$19.8 billion in FY 2022-23, or by 0.8 percent. As shown in Figure 1, total federal financial assistance had been increasing since FY 2018-19 as a result of additional federal financial assistance to address the effects of the public health emergency.

Figure 1



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

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

<sup>3</sup> Includes adjustment of prior-year total federal financial assistance due to transfers in FY 2022-23 of prior-year expenditures.

<sup>4</sup> Includes \$6.1 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

<sup>5</sup> Includes \$5.7 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

<sup>6</sup> Includes \$3.8 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

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

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

Under these and other federal laws, the State received additional federal funding for certain existing programs or clusters, including the Medical Assistance (MA) Program, as well as funding under new programs, including the CSLFRF program and Emergency Rental Assistance (ERA) Program.

***In the SEFA, the State reported \$3.8 billion in federal funding provided to address the public health emergency during FY 2022-23.***

As reported in the SEFA, the State expended \$3.4 billion in FY 2019-20, \$6.1 billion in FY 2020-21, \$5.7 billion in FY 2021-22, and \$3.8 billion in FY 2022-23 in federal funding provided to address the public health emergency. The \$747.5 million in expenditures reported for the CSLFRF program was the largest amount of expenditures reported in the SEFA by the State in FY 2022-23 for the public health emergency. Other programs or clusters that received additional federal funding for the public health emergency, as separately identified in the SEFA, are shown in Table 4.

Table 4

**State of Wisconsin  
Federal Expenditures Related to the Public Health Emergency<sup>1</sup>  
FY 2022-23**

Federal Program or Cluster <sup>2</sup>	Primary Agency	Expenditures <sup>3</sup>
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	\$ 747,548,932
Medical Assistance (MA) Program	Department of Health Services	660,628,455
Education Stabilization Fund (ESF)	Department of Public Instruction, University of Wisconsin System	560,267,658
Supplemental Nutrition Assistance Program Cluster (SNAP) Cluster <sup>4</sup>	Department of Health Services	551,508,617
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	311,806,334
Pandemic EBT Food Benefits <sup>4</sup>	Department of Health Services	253,937,740
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) <sup>4</sup>	Department of Health Services	157,179,922
Highway Planning and Construction	Department of Transportation	101,101,328
Emergency Rental Assistance Program	Department of Administration	98,867,330
Other Federal Programs or Clusters <sup>5</sup>		347,409,695
<b>Total</b>		<b>\$3,790,256,010</b>

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

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

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

<sup>4</sup> Under Uniform Guidance, this program/cluster was not selected for audit in FY 2022-23.

<sup>5</sup> Includes expenditures under an additional 74 programs as reported in the SEFA.

### Coronavirus State and Local Fiscal Recovery Funds

The CSLFRF program was created by ARPA to distribute money directly to state, local, tribal, and territorial governments. The State was allocated \$3.0 billion in CSLFRF funding. The State was advanced \$1.5 billion in May 2021, including \$205.8 million to be distributed to local governments; \$1.3 billion in May 2022; and \$205.8 million in June 2022 to be distributed to local governments. The amounts distributed to local governments are not reported on the State's SEFA. CSLFRF funding included certain stipulations, including that the funds must be used to:

- respond to the public health emergency or its negative economic effects;
- respond to the needs of workers performing essential work during the public health emergency;



- provide government services to the extent revenue losses due to the public health emergency reduced revenues; and
- make necessary investments in water, sewer, or broadband infrastructure.

In December 2022, the Consolidated Appropriations Act, 2023, expanded the existing eligible uses of CSLFRF funding to allow funding to be used to:

- provide emergency relief from natural disasters or the negative economic impacts of natural disasters;
- invest in community development in line with the U.S. Department of Housing and Urban Development (HUD) community development block grant; and
- invest in surface transportation infrastructure in line with certain U.S. Department of Transportation (DOT) programs.

***During FY 2022-23, state agencies expended \$747.5 million under the CSLFRF program.***

Further, federal regulations stipulate that eligible expenditures must be incurred between March 3, 2021, and December 31, 2024, and expended by September 30, 2026, for the investments in U.S. HUD and U.S. DOT programs, and through December 31, 2026, for all other eligible uses. State agencies reported in the SEFA that they expended \$747.5 million in funds from the CSLFRF program during FY 2022-23. The largest portion of these expenditures was incurred by DOA.

***As of March 21, 2024, accounting records show a remaining balance of \$1.1 billion in CSLFRF funding.***

As of March 21, 2024, DOA's accounting records show a remaining balance of \$1.1 billion in CSLFRF funds. In addition, according to accounting records, \$114.1 million in interest earnings have been received since inception of the program.

## **Medical Assistance Program**

***In FY 2022-23, DHS reported \$660.6 million in additional federal funds received as a result of the public health emergency for the MA Program.***

The federal Families First Coronavirus Response Act provided a temporary 6.2 percent increase in Wisconsin's federal medical assistance percentage (FMAP) for benefit payments, subject to certain requirements to maintain benefits under the provisions in place as of January 2020. The FMAP is the percentage of MA Program expenditures the federal government will fund for the State. The Consolidated Appropriations Act, 2023, which was enacted in December 2022, provided that the temporary increase would be phased out through December 2023. For the period April 1, 2023, through June 30, 2023, the temporary increase to Wisconsin's FMAP was reduced to 5.0 percent. DHS reported an additional \$660.6 million in funding under the increased FMAP.

## Education Stabilization Fund

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

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

During FY 2022-23, UW System and DPI reported in the SEFA that they expended a combined total of \$560.3 million under the ESF.

***During FY 2022-23, DPI expended \$533.4 million under the ESF.***

DPI expended ESF funds from the ESSER Fund, the EANS Fund, and the GEER Fund. These funds were primarily provided to local educational agencies and private schools to address various needs related to the public health emergency, including sanitation, technology, equipment, and remodeling costs. DPI reported in the SEFA that it expended \$533.4 million under the ESF during FY 2022-23.

***During FY 2022-23, UW System expended \$26.9 million under the ESF.***

UW System expended ESF funds from HEERF. These funds were primarily used by UW institutions to recover lost revenues as a result of the public health emergency and to cover other costs associated with the public health emergency. UW System reported in the SEFA that it expended \$26.9 million under the ESF during FY 2022-23.

## Supplemental Nutrition Assistance Program

***DHS reported \$551.5 million in SNAP expenditures related to the public health emergency in FY 2022-23.***

The federal Families First Coronavirus Response Act granted additional flexibilities under SNAP, also known as FoodShare, that increased benefits provided through emergency allotments received by the State and also increased the number of individuals eligible for benefits. DHS reported \$551.5 million in SNAP expenditures related to the public health emergency in the SEFA, including \$544.1 million in emergency SNAP benefits, during FY 2022-23. Emergency SNAP benefits ended in February 2023.

## Child Care and Development Fund Cluster

*During FY 2022-23, DCF expended \$311.8 million in funding related to the public health emergency under the CCDF Cluster.*

The CCDF Cluster is the primary federal funding source to help certain low-income families access child care and to improve the quality of child care for all children. DCF was awarded additional federal funding for this program during the public health emergency, including \$51.6 million under the CARES Act, \$148.8 million under CRRSAA, and \$589.0 million under ARPA. As approved by the Joint Committee on Finance, this additional federal funding was primarily used for the Child Care Counts program, which provided assistance to child care providers affected by the public health emergency. During FY 2022-23, DCF reported in the SEFA that it expended \$311.8 million in funding related to the public health emergency under the CCDF Cluster.

## Pandemic EBT Food Benefits Program

*During FY 2022-23, DHS provided \$253.9 million in benefits under the Pandemic EBT Food Benefits program.*

Under the federal Families First Coronavirus Response Act, the Pandemic EBT Food Benefits program was created to provide nutrition assistance on EBT cards as temporary assistance for households with children affected by a school closure during the public health emergency. The federal government approved the State's plan to distribute these benefits for the 2022-2023 school year and the summer of 2023. DHS largely determined eligibility based on DPI student data for children eligible for the National School Lunch Program. DHS reported in the SEFA that it provided \$253.9 million in benefits for this program during FY 2022-23. The Pandemic EBT Food Benefits program ended in September 2023.

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

*During FY 2022-23, DHS expended \$157.2 million in funding related to the public health emergency under the ELC program.*

The Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program assists states in protecting public health and safety by enhancing the capacity of public health agencies to effectively detect, respond, prevent, and control known and emerging infectious diseases. DHS received a significant increase in funding for this program during the public health emergency. DHS, with the Wisconsin State Lab of Hygiene, expended ELC funds to increase the testing capacity for COVID-19, including payments to local public health agencies, testing sites, and laboratories. During FY 2022-23, DHS reported in the SEFA that it expended \$157.2 million in funding related to the public health emergency under the ELC program.

## Highway Planning and Construction

*During FY 2022-23, DOT expended \$101.1 million in funding related to the public health emergency under the Highway Planning and Construction program.*

The Highway Planning and Construction program provides funding to assist states in providing for construction, preservation, and improvement of highways and bridges on eligible routes and for other special projects. DOT was awarded \$186.6 million in additional federal funding for this program under CRRSAA. During FY 2022-23, DOT reported in the SEFA that it expended \$101.1 million in funding related to the public health emergency under the Highway Planning and Construction program.

## Emergency Rental Assistance Program

*During FY 2022-23, DOA expended \$98.9 million under the ERA Program.*

The ERA Program was established under the federal Consolidated Appropriations Act of 2021 and further funded by ARPA to assist households that are unable to pay rent or utilities. The State was advanced \$322.2 million in ERA Program funding in January 2021 and \$112.5 million in June 2021. DOA is responsible for administering the program and reported in its eligibility and benefit determination system that a total of 25,201 applicants received rental and utility assistance benefit payments in FY 2022-23. During FY 2022-23, DOA reported in the SEFA that it expended \$98.9 million under the ERA Program.

## Other Federal Funding for the Public Health Emergency

The remaining \$347.4 million shown in Table 4 related to other programs or clusters that received additional federal funding for the public health emergency as separately identified in the SEFA. The largest of these other programs included:

- \$47.8 million reported by DOA under the Homeowner Assistance Fund;
- \$40.1 million reported by the Department of Revenue under the Coronavirus Relief Fund; and
- \$22.3 million reported by DHS under the Immunization Cooperative Agreements.

## Subrecipient Monitoring

*State agencies are responsible for monitoring the activities of subrecipients to ensure subawards are being expended appropriately and in accordance with federal regulations.*

For many federal programs, it is typical that state agencies will enter into agreements with local governments, nonprofit organizations, or others, to carry out a federal award on behalf of the state agency. In these instances, the state enters into a subrecipient relationship with the local government or other organization. For example, DPI enters into agreements with local school districts to administer federal programs, such as the School Breakfast Program or special education aids. When a state agency chooses to enter into a subrecipient

relationship with another entity, the state agency retains responsibility for ensuring the federal award is carried out in accordance with federal rules and regulations. To do this, the state agency is responsible for monitoring the subrecipient through review of reports and expenditure documentation, and on-site visits, as determined appropriate.

***We made recommendations for state agencies to develop monitoring plans, complete subrecipient risk assessments, and ensure monitoring is adequately documented.***

As part of our audit work, we reviewed the policies and procedures state agencies had in place to ensure that adequate monitoring of subrecipients is taking place. As part of our FY 2022-23 audit, we identified concerns with subrecipient monitoring for 7 of the 22 major programs audited at four state agencies, including DOA, DCF, DHS, and the Department of Natural Resources. We made recommendations for state agencies to develop monitoring plans, complete subrecipient risk assessments, and ensure monitoring is adequately documented. It will be important for state agencies to assess subrecipient monitoring policies and procedures and ensure adequate steps are being taken to ensure federal funding is being expended appropriately.

## **Federal Funding Accountability and Transparency Act Reporting**

As noted, it is typical for many federal programs that state agencies will provide funding through a subaward to local governments, nonprofit organizations, or others, to carry out the award on behalf of the state agency. Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) of 2006, subawards of \$30,000 or more are required to be reported in the FFATA Subaward Reporting System (FSRS). FFATA reporting is being used by the federal government to leverage the transparency requirements of the CARES Act. Information that is reported in FSRS is publicly available on [USASpending.gov](https://USASpending.gov).

State agencies are required to complete the reporting for federal grant programs that are subject to the FFATA reporting requirements. Some programs, such as new funding the State received from the U.S. Department of the Treasury related to the public health emergency, are not subject to the FFATA reporting requirements as there are other, similar reporting requirements established for these programs.

***DOA coordinates with certain other state agencies to meet FFATA reporting requirements.***

DOA was responsible for uploading required FFATA information into FSRS based on information reported by certain state agencies that had identified subawards subject to FFATA reporting. DOA provided guidance and technical assistance to state agencies on FFATA reporting requirements. Certain other state agencies, including DHS and DPI, continued to be responsible for directly submitting subaward information in FSRS.

During our FY 2022-23 audit, we found that some state agencies either reported inaccurate subaward information in FSRS or subaward information was reported late. We also reported a concern with how DOA submitted subaward modifications on behalf of other state agencies. DOA's reporting may result in information being misstated

on *USASpending.gov*, resulting in inaccurate information being presented to interested parties and the public.

***We made 12 recommendations to state agencies to improve FFATA reporting.***

We identified seven findings related to FFATA reporting at five state agencies that related to 11 of the 22 major programs audited in FY 2022-23. We made a total of 12 recommendations to state agencies to improve FFATA reporting, including recommendations to DOA to change its reporting of subaward modifications to follow FSRS guidance, and to provide guidance and training to state agencies. We also made recommendations regarding FFATA reporting to DHS, DWD, DCF, and the Department of Justice. It will be important for state agencies to carefully review procedures for FFATA reporting and take steps to improve the accuracy and timeliness of reporting. We will follow up on the status of these findings as part of our FY 2023-24 single audit.

## **Maximizing Federal Revenue— Medical Assistance Program**

DHHS provides funding to DHS for the MA Program. Participants in the MA Program may also be eligible for Medicare, and the State helps to pay for the Medicare premiums due from these participants. On a monthly basis, DHS receives invoices from the Centers for Medicare & Medicaid Services (CMS) that represent the State's share of participant premiums.

***As reported in report 23-4, DHS both paid Medicare premiums and received a \$43.0 million MA Program award reduction in 2021.***

Premium payments are due on the first of the month following receipt of the invoice if amounts are not paid within the allowed grace period, CMS can issue a grant award notice to the State that reduces the State's MA Program award for the required payment amount. In report 23-4, we reported that DHS both paid the Medicare premiums and received an award reduction of \$43.0 million. However, DHS was not aware of this until we informed them in March 2023. We made recommendations for DHS to work with CMS to recover the award reduction and implement procedures to review future award notices.

As we noted in report 23-26, DHS worked with CMS to recover the \$43.0 million and has implemented corrective actions to resolve this finding. DHS has recorded entries in the accounting system to account for the recovery of funds.

## **Future Considerations**

Although the public health emergency expired on May 11, 2023, subsequent to the end of FY 2022-23 state agencies continued to spend federal funding provided to address the public health emergency. In addition, in November 2021 the federal government enacted the Infrastructure Investment and Jobs Act, which includes funding for transportation, drinking water programs, broadband programs, and cybersecurity initiatives. Portions of this funding will be received by the State through existing federal programs, such as the Highway Planning

and Construction program and Low-Income Home Energy Assistance Program. We anticipate future single audits will also include audit work related to funding provided for new federal programs established under this federal law.

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# Auditor's Report







STATE OF WISCONSIN

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# Legislative Audit Bureau

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State Auditor

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

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

We have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 19, 2023.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023.

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

### Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A *material weakness* is a

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control. Specifically, we consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2023-001 through 2023-003, to be significant deficiencies.

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

### **Responses to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the agency-specific written response to the findings identified in the audit and described in the accompanying Findings and Responses Schedule. The corrective action plans begin on page 269. The responses and corrective action plans were not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of This Report**

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

LEGISLATIVE AUDIT BUREAU

*Legislative Audit Bureau*

December 19, 2023

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

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STATE OF WISCONSIN

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

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

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

#### **Qualified and Unmodified Opinions**

We have audited the State of Wisconsin’s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of Wisconsin’s major federal programs for the year ended June 30, 2023. 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.

#### *Qualified Opinion on Emergency Rental Assistance Program*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Emergency Rental Assistance Program for the year ended June 30, 2023.

#### *Qualified Opinion on Children’s Health Insurance Program*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Children’s Health Insurance Program for the year ended June 30, 2023.

#### *Qualified Opinion on Social Services Block Grant*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Social Services Block Grant for the year ended June 30, 2023.

#### *Qualified Opinion on Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program for the year ended June 30, 2023.

*Qualified Opinion on Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response program for the year ended June 30, 2023.

*Qualified Opinion on Geographic Programs - Great Lakes Restoration Initiative*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Geographic Programs - Great Lakes Restoration Initiative for the year ended June 30, 2023.

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

In our opinion, the State of Wisconsin complied, in all material respects, with the compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs that are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

**Basis for Qualified and Unmodified Opinions**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of Wisconsin and to meet other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State of Wisconsin’s compliance with the compliance requirements referred to in the preceding section.

*Matters Giving Rise to Qualified Opinions*

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

Assistance Listing Number	Major Federal Program	Compliance Requirement	Finding Number
21.023	Emergency Rental Assistance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility	2023-102
21.023	Emergency Rental Assistance Program	Subrecipient Monitoring	2023-103
93.767	Children’s Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility	2023-300
93.667	Social Services Block Grant	Reporting	2023-302

Assistance Listing Number	Major Federal Program	Compliance Requirement	Finding Number
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Subrecipient Monitoring	2023-305
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Subrecipient Monitoring	2023-306
66.469	Geographic Programs - Great Lakes Restoration Initiative	Subrecipient Monitoring	2023-800

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

**Other Matter—Federal Expenditures Not Included in the Compliance Audit**

The State of Wisconsin’s basic financial statements include the operations of the following discretely presented component units: Wisconsin Housing and Economic Development Authority, Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority. These entities expended \$644.8 million in federal awards that are not included in the State of Wisconsin’s Schedule of Expenditures of Federal Awards for the year ended June 30, 2023. Our audit, as described under the Auditor’s Responsibilities for the Audit of Compliance section of the report, did not include the operations of these discretely presented component units because they engaged other auditors to perform an audit of compliance in accordance with audit requirements of Uniform Guidance.

**Responsibilities of Management for Compliance**

Management of each Wisconsin state agency is responsible for compliance with the requirements referred to in the first paragraph and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State of Wisconsin’s federal programs.

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to in the first paragraph occurred, whether due to fraud or error, and to express an opinion on the State of Wisconsin’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance. Therefore, it is not a guarantee that an audit conducted in accordance with GAAS, *Governmental Auditing Standards*, and Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Wisconsin’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Uniform Guidance, we exercised professional judgment and maintained professional skepticism throughout the audit. We also identified and assessed the risks of material noncompliance, whether due to fraud or error, and designed and performed audit procedures responsive to those risks. Such procedures included examining, on a test basis, evidence regarding the State of Wisconsin’s compliance with the compliance

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requirements referred to in the first paragraph and performing such other procedures as we considered necessary in the circumstances.

In addition, we obtained an understanding of the State of Wisconsin's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Wisconsin's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with Uniform Guidance and that are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2023-100, 2023-101, 2023-104 through 2023-106, 2023-200 through 2023-202, 2023-301, 2023-303, 2023-304, 2023-307 through 2023-309, 2023-400, 2023-500, 2023-600, and 2023-900. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Wisconsin state agencies' responses and corrective action plans to the noncompliance findings identified in our audit in the accompanying agency report narratives and in the Corrective Action Plans chapter, respectively. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or that material noncompliance will not be detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2023-101 through 2023-103, 2023-300, 2023-302, 2023-305, 2023-306, and 2023-800 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule

of Findings and Questioned Costs as Findings 2023-100, 2023-104, 2023-106, 2023-200 through 2023-202, 2023-301, 2023-303, 2023-304, 2023-307, 2023-308, 2023-400, 2023-600, and 2023-900 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

### **Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

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, 2023, 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 19, 2023, which contains unmodified opinions on those financial statements. Our report included a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 19, 2023. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LEGISLATIVE AUDIT BUREAU

*Legislative Audit Bureau*

March 27, 2024



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## Department of Administration

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The Wisconsin Department of Administration (DOA) provides support services to other state agencies, manages certain housing and economic development activities, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. In FY 2022-23, DOA administered \$879.2 million in federal financial assistance.

We tested DOA's internal controls and compliance with grant requirements for four type A programs: Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG) (Assistance Listing number 14.228), Emergency Rental Assistance (ERA) Program (Assistance Listing number 21.023), Homeowner Assistance Fund (HAF) (Assistance Listing number 21.026), and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We also tested the Low Income Household Water Assistance Program (LIHWAP) (Assistance Listing number 93.499), which is a type B program. We identified the following internal control and compliance concerns:

- Multiple Grants—Federal Funding Accountability and Transparency Act Reporting (Finding 2023-100);
- Homeowner Assistance Fund—Service Organization Internal Controls (Finding 2023-101);
- Emergency Rental Assistance Program—Documentation to Support Applicant Eligibility and Benefit Payments (Finding 2023-102);
- Emergency Rental Assistance Program—Subrecipient Monitoring (Finding 2023-103);
- Homeowner Assistance Fund—Documentation to Support Applicant Eligibility and Benefit Payments (Finding 2023-104);

- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2023-105); and
- Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting (Finding 2023-106).

As a result of Finding 2023-102, we qualified our opinion on compliance for the activities allowed or unallowed, allowable costs/cost principles, and eligibility compliance requirements for the ERA Program. In addition, as a result of Finding 2023-103, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement for the ERA Program.

In report 23-26, we evaluated DOA’s internal controls over financial reporting for FY 2022-23. In Section II of the Schedule of Findings and Questioned Costs, which begins on page 120, we include three internal control concerns related to the State’s information technology security controls managed by DOA (Findings 2023-001, 2023-002, and 2023-003).

In addition, we followed up on the progress of DOA in addressing Findings 2022-100 through 2022-104 of our FY 2021-22 audit (report 23-4), as well as Finding 2021-100 of our FY 2020-21 audit (report 22-4). DOA implemented corrective actions to address Findings 2022-100, 2022-101, 2022-104, and 2021-100; and to partially address Findings 2022-102 and 2022-103.

We also followed up on the progress of DOA in addressing financial reporting concerns related to information technology security controls (Findings 2022-002 through 2022-004 from report 23-4 and Finding 2020-001 from report 21-6). DOA implemented corrective actions to partially address Findings 2022-002, 2022-003, 2022-004, and 2020-001.

It is important for DOA to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 137 and describes the status of these findings as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

### **Finding 2023-100: Multiple Grants—Federal Funding Accountability and Transparency Act Reporting**

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

The U.S. Department of Housing and Urban Development (HUD) provides funding to DOA’s Division of Energy, Housing and Community Resources (DEHCR) for the CDBG program. The U.S. Department of Health and Human Services provides funding to DOA for LIHWAP. The CDBG program is intended to provide housing and expanded economic opportunities mainly for low- to moderate-income persons. LIHWAP provides financial assistance to low-income households for drinking water and wastewater service expenses.

CDBG and LIHWAP subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting. During FY 2022-23, program staff in DEHCR were responsible for tracking grant awards and providing that information to the Bureau of Financial Management, which reviewed and summarized the award information and reported the information to DOA’s Division of Executive Budget and Finance (DEBF). DEBF was responsible for uploading the information into



the FFATA Subaward Reporting System (FSRS). Beginning in March 2023, and in response to an audit finding related to FFATA reporting from our FY 2021-22 audit (report 23-4), DOA made changes in its FFATA reporting procedures.

***Criteria:***

Under 2 CFR s. 170, DOA is required to report subawards of \$30,000 or more in FSRS, including any amendments or modifications to a subaward. This reporting must occur no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2022, it must be reported in FSRS no later than January 31, 2023.

***Condition:***

To assess the accuracy and timeliness of FFATA reporting, we selected 9 of the 27 CDBG subawards DOA indicated were signed in FY 2022-23. Only one of the nine subawards selected for testing was reported in FSRS in a timely manner. One subaward that was made in June 2023 had not been reported in FSRS as of the time of our fieldwork in January 2024.

In addition, we reviewed the monthly spreadsheets DEHCR used to track subawards required to be reported in FSRS. To assess the accuracy and timeliness of reporting in FSRS, we selected 7 of the 72 subaward changes that were on the monthly spreadsheets in FY 2022-23. Although the original subawards were dated from July 2018 through June 2021, we found that DOA had entered into FSRS the original subaward for each of the seven sampled items in the period from February through May 2023. Further, four of the seven subaward amendments that required an update in FSRS had not been updated as of our fieldwork in January 2024.

Finally, for LIHWAP, DOA provided funding to one subrecipient. DOA entered into a subaward agreement for \$500,000 with the subrecipient in November 2021. DOA amended the agreement in September 2022 to provide an additional \$500,000, and again in March 2023 to provide an additional \$250,000. However, DOA did not report the subaward or the amendments in FSRS until March 2023.

***Context:***

Of the \$82.0 million DOA expended under the CDBG program during FY 2022-23, \$80.9 million was provided to subrecipients. Of the \$16.5 million DOA expended under LIHWAP during FY 2022-23, \$0.6 million was provided to subrecipients. We interviewed DOA staff to gain an understanding of the procedures for compiling and reviewing information for subawards and for reporting the information in FSRS. We requested subaward agreements and amendments, tracking spreadsheets, and reporting information from FSRS for each subaward to assess if the subaward was reported in an accurate and timely manner.

***Questioned Costs:***

None.

***Effect:***

The State's stakeholders and the public did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the CDBG program and LIHWAP. DOA did not comply with FFATA requirements for the timely reporting of subawards in FSRS for the CDBG program and LIHWAP.

**Cause:**

DOA staff indicated that one employee was responsible for the management of contracts for federal programs within DEHCR during the public health emergency. Due to the volume of federal funding being managed, DOA indicated it did not prioritize FFATA reporting.

In addition, one of the subawards that was not reported for the CDBG program was a subaward funded by program income. DOA did not believe that subawards funded with program income were required to be reported in FSRS. However, officials with HUD communicated to us in writing that subawards either partially or fully funded by program income are required to be reported in FSRS.

Finally, we note that we reported a finding related to FFATA reporting for the Low-Income Home Energy Assistance Program during our FY 2021-22 audit (report 23-4). DOA indicated that at the time we reported these concerns in February 2023, it had taken steps to review subaward agreements and amendments going back several years and to update FSRS.

**Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *review its procedures for Federal Funding Accountability and Transparency Act (FFATA) reporting and make any needed adjustments to ensure all original subaward agreements and amendments are updated in FSRS in a timely manner; and*
- *develop and implement procedures to ensure subawards funded by program income for the Community Development Block Grant program are reported in the FFATA Subaward Reporting System accurately and in a timely manner or document why the subaward was exempt from FFATA reporting.*

**Finding 2023-100: Multiple Grants—Federal Funding Accountability and Transparency Act Reporting**

***Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii*** (Assistance Listing number 14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-17-DC-55-0001	2017
B-18-DC-55-0001	2018
B-19-DC-55-0001	2019
B-20-DC-55-0001	2020
B-19-DV-55-0001	2020
B-21-DC-55-0001	2021
B-22-DC-55-0001	2022

**Questioned Costs:** None

**COVID-19—Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii** (Assistance Listing number 14.228)

<u>Award Number</u>	<u>Award Year</u>
B-20-DW-55-0001	2021

**Questioned Costs:** None

**COVID-19—Low Income Household Water Assistance Program**  
(Assistance Listing number 93.499)

<u>Award Number</u>	<u>Award Year</u>
2101WILWCS	2021

**Questioned Costs:** None

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

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

## **Finding 2023-101: Homeowner Assistance Fund—Service Organization Internal Controls**

**Background:**

Under the American Rescue Plan Act (ARPA) of 2021, the U.S. Department of the Treasury (Treasury) provided funding to DOA’s DEHCR for HAF. This program was established to mitigate financial hardships associated with the public health emergency, including for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, losses of utilities or home energy services, and displacements of homeowners experiencing financial hardship after January 21, 2020.

**Criteria:**

Under 2 CFR 200.303, DOA is responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the award terms and conditions. This includes instances in which management contracts with a service organization, which is an organization that provides services to another entity and whose services are relevant to the entity’s internal controls. For example, DOA contracted with a service organization to host and maintain a computer system to assist in determining the eligibility of individuals applying for HAF benefits, approving these benefits, storing information on HAF applicants, and for reporting HAF activities to the federal government.

When using a service organization, the entity should gain assurances that the internal controls at the service organization are operating effectively because weaknesses in the service organization’s internal controls could affect the activity of the entity. Such assurances could be gained through a service organization audit, which includes a report on the service organization’s internal controls by an independent auditor. One type of audit that may be completed includes an opinion on the fairness of management’s

description of the internal controls in place at the service organization, whether the auditor believes the service organization's internal controls are suitably designed to achieve the internal control objectives, and whether the service organization's internal controls are effective at achieving the internal control objectives. In addition, an entity relying on a service organization audit report should review the complementary user entity controls referenced in the report and ensure these controls or others are in place at the entity.

If an entity relying on a service organization does not obtain a service organization audit report, the entity should ensure it has assessed the work being completed by the service organization, and has implemented procedures to ensure both the accuracy of processing completed by the service organization and the information provided by the service organization.

***Condition:***

DEHCR did not proactively obtain a service organization audit report from its service organization for HAF, nor did it perform other procedures sufficient to assess and reduce risk. In June 2023, DEHCR provided us with a June 2022 service organization audit report that covered the period November 25, 2021, to May 31, 2022. Since this report did not test whether the service organization's internal controls were operating effectively for FY 2022-23, in October 2023 we asked DEHCR to provide us with the subsequent service organization audit report. In response to our additional inquiries, DEHCR contacted the service organization to obtain the report. In November 2023, DEHCR provided us with the September 2023 service organization audit report, which tested whether internal controls of the service organization were operating effectively for the period June 1, 2022, to May 31, 2023.

DEHCR did not provide documentation to evidence that it had reviewed the June 2022 or September 2023 service organization audit reports. DEHCR staff indicated they reviewed the service organization audit reports and contacted the service organization in December 2023 to discuss the findings presented in the September 2023 report after we had requested the report. In January 2024, DEHCR staff indicated they had not documented their review and assessment of either the June 2022 or September 2023 service organization audit reports. DEHCR also did not provide documentation to evidence that it had reviewed the complementary user entity controls that are important for DEHCR to have in place in order to rely on the service organization audit report.

***Context:***

During FY 2022-23, DOA expended \$47.8 million in HAF funding. DOA reported that \$43.9 million, or 91.8 percent, of the expenditures were benefit payments to various entities, including mortgage and utility companies, on behalf of individuals who had their eligibility determinations processed by the computer system maintained by DOA's service organization. We reviewed and discussed with DEHCR its procedures for determining eligibility for HAF, including its reliance on the computer system maintained by the service organization.

***Questioned Costs:***

None.

**Effect:**

DOA and the federal government cannot be assured that the service organization controls are effective in determining eligibility or completing federal reporting for HAF.

**Cause:**

DOA did not have sufficient procedures in place to obtain the service organization audit report from its service organization for HAF nor to use the service organization audit report as a tool to assess effectiveness of the internal controls for the computer system maintained by the service organization. While DOA's contract with the service organization required the service organization to have an annual independent audit completed, the service organization was required to provide the service organization audit report to DOA upon request. In addition, DOA did not have sufficient procedures to ensure DEHCR reviewed that the complementary user entity controls referenced in the service organization audit report are in place.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Administration develop and implement procedures to:*

- *obtain the service organization audit report for the computer system used to administer the Homeowner Assistance Fund;*
- *complete a review of the service organization audit report, assess the effectiveness of the internal controls on the computer system maintained by the service organization, and document its review; and*
- *complete a review of the complementary user entity controls at the Department of Administration that are required to be in place for it to rely on the service organization audit report, document its review, and implement user entity controls, if needed.*

**Finding 2023-101: Homeowner Assistance Fund—Service Organization Internal Controls**

**COVID-19—Homeowner Assistance Fund** (Assistance Listing number 21.026)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** None

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

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

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## **Finding 2023-102: Emergency Rental Assistance Program— Documentation to Support Applicant Eligibility and Benefit Payments**

### ***Background:***

The ERA Program was established in FY 2020-21 under the federal Consolidated Appropriations Act of 2021 and continued in FY 2021-22 and FY 2022-23 under ARPA. Treasury provided funding to DEHCR for the ERA Program. The program was established to assist households that are unable to pay rent or utilities. DOA established the Wisconsin Emergency Rental Assistance (WERA) program using the federal ERA Program funding.

To administer the WERA program, DOA contracted with community action agencies and Energy Services, Inc. (ESI) to intake and review applications for eligibility. The community action agencies and ESI were responsible for entering the applications into DOA's Home Energy (HE) Plus computer system, which was used to determine and process the benefit payment amount.

In both our performance evaluation of the ERA Program and Emergency Solutions Grant Program (report 22-3) and in our FY 2020-21 single audit (report 22-5), we identified concerns with DOA's administration of the WERA program. We also identified continued concerns as part of our FY 2021-22 single audit (report 23-4) and recommended that DOA make improvements (Finding 2022-102 in report 23-4). In its response to our recommendations, DOA updated its policies and procedures in the *WERA Program Manual* and provided training to the community action agencies and ESI.

### ***Criteria:***

To be eligible for DOA's WERA program, under Treasury guidance a household must be obligated to pay rent on a residential dwelling and:

- at least one individual within the household must qualify for unemployment benefits or experience a reduction in household income, incur significant costs, or experience other financial hardship because of the public health emergency; and
- at least one individual within the household must be at risk of experiencing homelessness or housing instability; and
- the household must be a low-income family as defined in 42 USC 1437a (b).

Treasury guidance allows the State to rely on self-attestation for verification of an applicant's income. If a household meets the eligibility requirements based on a written attestation without further documentation, Treasury guidance indicates the State must redetermine household income every three months by requesting that applicants submit documentation or a written attestation.

Treasury guidance indicates that applicants must provide a current lease that is signed by the applicant and the landlord identifying the rental unit and the rental payment amount. If a lease is unavailable and the applicant cannot present documentation of the rental amount, Treasury guidance indicates that a written attestation may be accepted for up to three months. If additional assistance is needed after that time, documentation of the rental amount is required.

To make benefit payments under the WERA program, DOA requires:

- an income attestation form, which indicates that the applicant has been unable to pay rent and/or utilities and is at risk of losing housing or facing eviction, states that the applicant is not receiving other federally funded emergency rental assistance, and describes why income was affected;
- a renter verification form, which indicates the applicant's name and applicant's rental information, such as landlord, rental amount, and description of assistance requested; and
- supporting documentation, such as invoices, a lease agreement, or other documentation.

Further, when recertifying an applicant for eligibility after three months, DOA's *WERA Program Manual* indicates that the applicant's current income must be reviewed, notes are required to be entered into HE Plus indicating how the income eligibility was calculated, and an updated renter verification form is to be uploaded into HE Plus.

***Condition:***

We tested a random sample of 60 applicants who applied for and received benefits under the WERA program. In our testing, we found that DOA did not have sufficient documentation in HE Plus to demonstrate that four of the applicants were eligible to receive benefits under the program or that the costs were allowable under the ERA Program. We found concerns with:

- the income attestation form for 1 of 60 applicants in our sample where DOA did not have documentation in HE Plus of a completed income attestation form;
- the income recertification documentation for 2 of 60 applicants in our sample where DOA did not have documentation in HE Plus that a timely income recertification was completed; and
- the renter verification form for 1 of 60 applicants in our sample where DOA did not have documentation in HE Plus of a completed renter verification form.

***Context:***

Of the \$98.9 million in ERA Program benefit payments DOA processed using HE Plus in FY 2022-23, \$87.5 million was made to either landlords or tenants. A total of 25,201 applicants were reported in HE Plus as having received rental assistance benefit payments under the ERA Program in FY 2022-23.

We evaluated Treasury guidance related to the ERA Program, discussed the application procedures with DOA staff, and reviewed DOA's *WERA Program Manual*. We selected a random sample of 60 applicants who received ERA Program benefits in FY 2022-23 and reviewed the available documentation in HE Plus.

**Questioned Costs:**

We question \$15,056 in rental assistance payments for the four applicants we identified for whom DOA did not have adequate supporting documentation in HE Plus. We determined that questioned costs include:

- \$4,400 in benefits paid for one applicant for whom DOA did not have documentation in HE Plus of a completed income attestation form;
- \$9,571 in benefits paid for two applicants for whom DOA did not have documentation in HE Plus of a timely income recertification; and
- \$1,085 in benefits paid for one applicant for whom DOA did not have documentation in HE Plus of a renter verification form.

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

**Effect:**

DOA provided rental and utility assistance to applicants who may have been ineligible to receive ERA Program benefits, which may have resulted in improper payments.

**Cause:**

During FY 2022-23, DOA did not provide adequate management oversight of ESI and the community action agencies that were responsible for entering the applicant information into HE Plus to ensure the appropriate supporting documentation was entered into the system. Supporting documentation was either not obtained or not included in HE Plus by the community action agencies or ESI.

**Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *obtain the required documentation for the four applicants we identified or seek to recoup improper benefit payments it made to these applicants; and*
- *provide additional training and technical assistance to the community action agencies and Energy Services, Inc. (ESI) on the adequacy of supporting documentation that is to be obtained and entered into Home Energy (HE) Plus by the community action agencies and ESI.*

**Finding 2023-102: Emergency Rental Assistance Program—Documentation to Support Applicant Eligibility and Benefit Payments**

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

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** \$15,056, Plus an Undetermined Amount



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

As a result, we qualified our opinion on compliance for the activities allowed or unallowed, allowable costs/cost principles, and eligibility compliance requirements.

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

### **Finding 2023-103: Emergency Rental Assistance Program— Subrecipient Monitoring**

***Background:***

The ERA Program was established in FY 2020-21 under the federal Consolidated Appropriations Act of 2021 and continued in FY 2021-22 and FY 2022-23 under ARPA. Treasury provided funding to DEHCR for the ERA Program. The program was established to assist households that are unable to pay rent or utilities. DOA established the WERA program using the federal ERA Program funding.

To administer the WERA program, DOA contracted with community action agencies and ESI to intake and review applications for eligibility. The community action agencies and ESI were responsible for entering the applications into DOA's HE Plus computer system, which was used to determine and process the benefit payment amounts.

***Criteria:***

Section 2 CFR s. 200.332 (d) through (f) requires DOA to monitor the activities of the community action agencies and ESI as necessary to ensure that the community action agencies and ESI use the subaward for authorized purposes, take timely and appropriate action on all deficiencies detected through monitoring, and comply with the terms and conditions of the subaward.

DOA's policies and procedures for monitoring the community action agencies and ESI under the WERA program require DOA staff to review approximately four percent of all WERA applications weekly to assess that the documentation is accurate and complete, and that the applicants are eligible. DOA staff are required to outreach to the staff at the community action agencies or ESI to resolve any omission or error. The community action agencies or ESI is required to take corrective action, which may include obtaining documentation and adding it to HE Plus within seven to ten business days.

***Condition:***

During FY 2022-23, DOA did not perform all monitoring required by federal regulations or its policies and procedures. We found that DOA did not complete monitoring of the community action agencies between February 2023 and June 2023. Further, DOA only completed monitoring of ESI during the months of January 2023 and June 2023.

For the monitoring DOA did complete in FY 2022-23, we reviewed the documentation for seven of the weeks and found that DOA staff identified 69 applications where the community action agency or ESI did not include sufficient documentation in HE Plus

to demonstrate that the applicant was eligible to receive benefits under the program or that the costs were allowable to be funded by the WERA program.

We reviewed 21 of the 69 applications for which DOA had identified documentation concerns and found that 16 of the 21 had not been resolved in HE Plus at the time of our fieldwork in February 2024. The documentation concerns were identified in DOA's monitoring reviews, which took place in August 2022, October 2022, and January 2023. When we requested documentation of DOA's communications with the community action agencies or ESI, DOA staff told us they did not communicate the results of the reviews to the community action agencies or ESI.

***Context:***

In FY 2022-23, DOA processed \$98.9 million in ERA Program benefit payments using HE Plus. A total of 25,201 applicants were reported in HE Plus as having received benefit payments under the ERA Program in FY 2022-23.

We reviewed and discussed DOA's procedures for tracking and completing monitoring for the community action agencies and ESI. We also evaluated the monitoring completed in FY 2022-23. We selected 21 of the 69 applications for which DOA's weekly monitoring identified documentation concerns, missing signatures, or other errors and for which the applicant received ERA Program benefits in FY 2022-23. We reviewed available documentation related to these applications in HE Plus.

***Questioned Costs:***

We question an undetermined amount for individuals that DOA identified in their monitoring of the community action agencies or ESI that did not have sufficient documentation in HE Plus.

***Effect:***

Because DOA did not ensure the community action agencies and ESI were taking timely and appropriate action on the deficiencies detected through monitoring for the ERA Program, there is a higher risk that DOA, ESI, and the community action agencies are not in compliance with all federal requirements. In addition, DOA provided rental assistance to applicants who may have been ineligible to receive ERA Program benefits, which may have resulted in improper payments.

***Cause:***

DOA staff indicated that monitoring of ESI was inadvertently missed. In addition, DOA indicated that monitoring was temporarily stopped between February 2023 and June 2023 because of a temporary pause in accepting new WERA applications in HE Plus as ESI and community action agencies processed a backlog of existing WERA applications. However, the processing of backlogged applications created new applications in HE Plus that required monitoring. In addition, DOA did not have adequate management oversight to ensure its established monitoring procedures were being followed. DOA noted that there was no procedure in place for management oversight of the monitoring program in FY 2022-23.

**☑ Recommendation**

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We recommend the Wisconsin Department of Administration:

- review its existing monitoring procedures and ensure adequate management oversight procedures are established, documented, and followed;
- complete review and follow-up with the community action agencies or Energy Services, Inc. (ESI) identified by its existing monitoring procedures; and
- consider if additional monitoring should be completed for the community action agencies or ESI for the months during FY 2022-23 when the Department of Administration paused monitoring for the Emergency Rental Assistance Program.

**Finding 2023-103: Emergency Rental Assistance Program—Subrecipient Monitoring**

**COVID-19—Emergency Rental Assistance Program**

(Assistance Listing number 21.023)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** Undetermined

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

As a result, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement.

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

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**Finding 2023-104: Homeowner Assistance Fund—Documentation to Support Applicant Eligibility and Benefit Payments**

**Background:**

Under ARPA, Treasury provided funding to DEHCR for HAF. This program was established to mitigate financial hardships associated with the public health emergency, including for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, losses of utilities or home energy services, and displacements of homeowners experiencing financial hardship after January 21, 2020.

To administer HAF, DOA contracted with a service organization to host and maintain a computer system to assist in determining the eligibility of individuals applying for benefits and approving these benefits. In addition, DOA contracted with community action agencies to intake and review individual applications for eligibility. The

community action agencies were responsible for entering the applications into the computer system and following DOA's policies and procedures regarding documentation requirements.

***Criteria:***

To be eligible for HAF under Treasury guidance, a homeowner must have experienced a financial hardship after January 21, 2020, and have income equal to or less than 150 percent of the area median income or 100 percent of the median income for the United States, whichever is greater.

Treasury guidance indicates two permissible approaches for income verification:

- a written attestation of household income and supporting documentation, such as paystubs, W-2 or other wage statements, IRS Form 1099s, tax filings, or an attestation from an employer; or
- a written attestation of household income and a reasonable fact-specific proxy for household income, such as reliance on data regarding average incomes in the household's geographic area.

In its *Wisconsin Help for Homeowners Program (WHH) Manual*, DOA indicates two permissible approaches to document income eligibility:

- a written attestation of household income and documentation such as paystubs, W-2 or other wage statements, IRS Form 1099s, tax filings, or an attestation from an employer; or
- a written attestation of household income and the applicant's most recent IRS tax return.

***Condition:***

We tested a sample of 60 applicants who applied for and received benefits under HAF during FY 2022-23. We found two applicants DOA approved for benefits that, based on the documentation in the HAF program computer system, did not meet the income eligibility documentation requirements. For one applicant, there was no documentation of a completed income attestation with supporting documentation at the time DOA approved the benefit payment. For another applicant, the documentation in the computer system showed the household's income was greater than 100 percent of the median income based on the household size reported at the time of application.

***Context:***

DOA expended \$47.8 million in HAF funding during FY 2022-23. DOA reported that \$43.9 million, or 91.8 percent, of the expenditures were benefit payments made on behalf of applicants to various entities, including mortgage and utility companies. We evaluated Treasury guidance related to HAF, discussed the application procedures with DOA staff, and reviewed DOA's *WHH Manual*. We selected a random sample of 60 applicants who received HAF benefits in FY 2022-23, and we reviewed available documentation in the HAF program computer system.

**Questioned Costs:**

We question \$10,886 in water, gas, electrical, and mortgage assistance benefits paid on behalf of two applicants for whom DOA did not have adequate supporting income documentation at the time of benefit approval in the HAF program computer system. We also question an undetermined amount for applicants that we did not test.

**Effect:**

DOA provided homeowner assistance to applicants who may not have been eligible to receive HAF benefits, which may have resulted in improper payments.

**Cause:**

Prior to approving the benefit payments during FY 2022-23, DOA did not complete a sufficient review to ensure there was adequate supporting documentation entered into the HAF program computer system by the community action agencies. Supporting documentation was either not obtained and evaluated or was obtained but not included in the HAF program computer system by the community action agencies.

After we brought these exceptions to the attention of DOA, staff reached out to the applicants. Based on the additional information provided, DOA determined the applicants were eligible for HAF.

 **Recommendation**

*We recommend the Wisconsin Department of Administration:*

- *revise its procedures to ensure the Department of Administration completes a sufficient review to ensure adequate supporting documentation is included in the Homeowner Assistance Fund program's computer system prior to an approval of the benefit payment; and*
- *provide training or other technical assistance to the community action agencies on the adequacy of supporting documentation agencies are to obtain, evaluate, and enter into the Homeowner Assistance Fund program's computer system.*

**Finding 2023-104: Homeowner Assistance Fund—Documentation to Support Applicant Eligibility and Benefit Payments**

**COVID-19—Homeowner Assistance Fund** (Assistance Listing number 21.026)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** \$10,886, Plus an Undetermined Amount

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

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

## **Finding 2023-105: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

### ***Background:***

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from Treasury. CSLFRF was created under ARPA and is administered by DOA. CSLFRF funding has certain requirements, including that the funds must be used to:

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

DOA expended funding under CSLFRF for various programs that it established. In addition, DOA entered into a memorandum of understanding (MOU) with various state agencies to administer several different programs funded by CSLFRF.

### ***Criteria:***

Under 2 CFR s. 200.303, DOA is responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards. Further, DOA is required to follow Treasury guidance that requires it to maintain documentation to demonstrate that CSLFRF funding was used in accordance with federal regulations. Under Treasury Final Rule (31 CFR Part 35), DOA must establish rigorous oversight and internal control processes to monitor compliance with any applicable requirements of CSLFRF funding.

### ***Condition:***

In our review of expenditures under the CSLFRF program, we identified unallowable costs that were charged to the CSLFRF program. We found:

- DOA overpaid one school district by \$10,279 for the Get Kids Ahead K-12 Mental Health Initiative;
- DOA overpaid one local law enforcement agency by \$129,595 for the Law Enforcement Assistance Program; and
- DOA overpaid one local law enforcement agency by \$1,188 for the Law Enforcement Assistance Program.

### ***Context:***

During FY 2022-23, the State expended \$747.5 million in CSLFRF funding. DOA expended \$419.8 million, including \$15.5 million under the Get Kids Ahead K-12 Mental Health Initiative and \$6.1 million under the Law Enforcement Assistance

Program. We reviewed a sample of expenditures under each of these programs, assessed the supporting documentation, and inquired of DOA staff regarding the expenditures.

**Questioned Costs:**

\$141,062

**Effect:**

DOA may have charged unallowable costs to the CSLFRF program, which may have resulted in improper payments.

**Cause:**

The overpayment to the school district under the Get Kids Ahead K-12 Mental Health Initiative resulted from an error in the upload of the payment in STAR, the State's accounting system.

The overpayment to the law enforcement agency resulted because staff paid the full allocation of \$144,744 to the agency, rather than the request for reimbursement of \$15,149. The second overpayment resulted from an error made by DOA when addressing the correction for an amount reported in the expense report of a law enforcement agency.

**Recommendation**

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*We recommend the Wisconsin Department of Administration ensure only allowable costs are charged to federal grant programs, and work with the U.S. Department of the Treasury to resolve the questioned costs we identified related to the Coronavirus State and Local Fiscal Recovery Funds program.*

**Finding 2023-105: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

**COVID-19—Coronavirus State and Local Fiscal Recovery Funds**  
(Assistance Listing number 21.027)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** \$141,062

**Type of Finding:** Noncompliance

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

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## **Finding 2023-106: Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting**

### ***Background:***

Subawards of \$30,000 or more are subject to FFATA reporting for certain grant programs administered by the State. During FY 2022-23, DEBF was responsible for uploading required FFATA information into FSRS based on information reported by certain state agencies that had identified subawards subject to FFATA reporting. DEBF also provided guidance and technical assistance to agencies on FFATA reporting requirements.

### ***Criteria:***

Under 2 CFR s. 170, FFATA reporting is to be submitted no later than the last day of the month following the month in which the creation or the change to a subaward was made. Guidance on *FSRS.gov*, including a series of frequently asked questions, indicates what is required to be reported. The guidance assists FSRS users in determining when to establish new records based on subaward activity and making modifications to subaward amounts, including when de-obligating funds or when providing new awards that total at least \$30,000.

### ***Condition:***

When reporting subaward modifications, DEBF reports the cumulative amount of the subaward, not just the modification, in FSRS. However, a state agency that directly submitted FFATA information in FSRS for its own subawards reported only the modified amount when it increased the obligation to subawards that had previously been reported in FSRS. The guidance on *FSRS.gov* indicates that reporting should be completed each month and that reopening the existing record to report changes would be incorrect. The guidance also indicates that modifications to subawards, such as a de-obligation in the award amount or other corrections, should be made in the original subaward record in FSRS. Finally, the guidance states that the end result of reporting the subaward amounts monthly are that the amounts per subawardee are cumulative of all submitted reports, when considered together. This further indicates that only the modification should be entered into FSRS.

In reviewing subaward information on *USASpending.gov* for two subawards, we found that for a subaward that DOA reported cumulative amounts for each modification, the total subaward was overstated on *USASpending.gov* when all entries were considered. However, for the agency that reported only the modification, the total subaward was reported correctly on *USASpending.gov*.

### ***Context:***

DEBF staff were responsible for submitting subaward information in FSRS on behalf of most state agencies, including DOA and the departments of Children and Families, Justice, Natural Resources, and Workforce Development. We discussed DEBF's procedures for reporting in FSRS, including the information it provided to agencies and how award modifications were reported. We reviewed the frequently asked questions related to FFATA reporting that were provided on *FSRS.gov*. We reviewed information that state agencies submitted to DOA, and we obtained the related documentation from FSRS for those major programs for which FFATA reporting was subject to audit. As a result, we referenced this finding to the major programs audited for FY 2022-23, for which FFATA reporting was subject to audit and DOA was responsible for FFATA reporting.



**Questioned Costs:**

None.

**Effect:**

The amount of subaward obligations reported by state agencies may be misstated on *USASpending.gov*, which may result in inaccurate information being presented to the public and interested parties.

**Cause:**

DOA indicated that it relied on guidance it previously obtained from an Office of Management and Budget (OMB) official who indicated cumulative subaward amounts should be used when modifications to subawards are reported in FSRS. However, DOA did not have documentation to support the guidance it obtained. Subsequent to our inquiries, DOA contacted a federal official with OMB in March 2024 to clarify the reporting requirements. At the time of our fieldwork, DOA had not received a response to its inquiry.

**Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *alter its approach to report only the amount of the subaward modifications into the FFATA Subaward Reporting System (FSRS) based on the guidance on FSRS.gov;*
- *update the existing Department of Administration guidance being used by state agencies to provide subaward modifications to the Department of Administration for submission to FSRS;*
- *provide training to all state agencies to ensure consistent reporting across state agencies; and*
- *maintain its current approach of reporting cumulative amounts of the subaward only if it receives specific guidance from the Office of Management and Budget indicating that it should report subaward modifications cumulatively.*

**Finding 2023-106: Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting**

***Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii*** (Assistance Listing number 14.228)

<u>Award Numbers</u>	<u>Award Years</u>
B-17-DC-55-0001	2017
B-18-DC-55-0001	2018
B-19-DC-55-0001	2019
B-20-C-55-0001	2020
B-19-DV-55-0001	2020
B-21-DC-55-0001	2021
B-22-DC-55-0001	2022

**Questioned Costs:** None

**COVID-19—Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii** (Assistance Listing number 14.228)

<u>Award Number</u>	<u>Award Year</u>
B-20-DW-55-0001	2021

**Questioned Costs:** None

**Crime Victim Assistance** (Assistance Listing number 16.575)

<u>Award Numbers</u>	<u>Award Years</u>
2019-V2-GX-0045	2019
2020-V2-GX-0009	2020
15POVC-21-GG-00606-ASSI	2021

**Questioned Costs:** None

**Workforce Innovation and Opportunity Act Cluster**  
(Assistance Listing numbers 17.258/17.259/17.278)

<u>Award Numbers</u>	<u>Award Years</u>
AA-34803-20-55-A-55	2020
AA-36354-21-55-A-55	2021
AA-38564-22-55-A-55	2022

**Questioned Costs:** None

**Geographic Programs - Great Lakes Restoration Initiative**  
(Assistance Listing number 66.469)

<u>Award Numbers</u>	<u>Award Years</u>
00E02349	2018
00E02456	2019
00E02824	2020
00E03149	2022
00E03187	2022
00E03252	2022
00E03010	2022

**Questioned Costs:** None

**COVID-19—Low Income Household Water Assistance Program**  
(Assistance Listing number 93.499)

<u>Award Number</u>	<u>Award Year</u>
2101WILWCS	2021

**Questioned Costs:** None

**Refugee and Entrant Assistance State/Replacement Designee Administered Programs** (Assistance Listing number 93.566)

<u>Award Numbers</u>	<u>Award Years</u>
2101WIRSSS	2021
2201WIRCMA	2022
2201WIRSSS	2022
2301WIRCMA	2023
2301WIRSSS	2023

**Questioned Costs:** None

**Child Care and Development Block Grant** (Assistance Listing number 93.575)

<u>Award Numbers</u>	<u>Award Years</u>
2140WICCDF	2021
2240WICDD	2022
2340WICDD	2023

**Questioned Costs:** None

**COVID-19—Child Care and Development Block Grant**  
(Assistance Listing number 93.575)

<u>Award Numbers</u>	<u>Award Years</u>
2140WICSC6	2021
2140WICDC6	2021
2140WICCC5	2021

**Questioned Costs:** None

**Child Care Mandatory and Matching Funds of the Child Care and Development Fund** (Assistance Listing number 93.596)

<u>Award Numbers</u>	<u>Award Years</u>
2140WICCDF	2021
2240WICCDF	2022
2340WICCDF	2023

**Questioned Costs:** None

**Foster Care Title IV-E** (Assistance Listing number 93.658)

<u>Award Numbers</u>	<u>Award Years</u>
2201WIFOST	2022
2301WIFOST	2023

**Questioned Costs:** None

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

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



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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. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2022-23, DCF administered \$908.7 million in federal financial assistance.

We tested DCF's internal controls and compliance with grant requirements for three type A programs: Child Care and Development Fund (CCDF) Cluster (Assistance Listing numbers 93.575 and 93.596), Foster Care Title IV-E (Assistance Listing number 93.658), and Adoption Assistance (Assistance Listing number 93.659). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DCF received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We also tested internal controls and compliance with grant requirements for a type A program from which DCF received funding from the Department of Health Services (DHS): Social Services Block Grant (SSBG) (Assistance Listing number 93.667). We also tested the Refugee and Entrant Assistance State/Replacement Designee Administered (Refugee) Programs (Assistance Listing number 93.566), which is a type B program. We identified the following internal control and compliance concerns:

- Social Services Block Grant—Subrecipient Contracts (Finding 2023-200);
- Refugee and Entrant Assistance State/Replacement Designee Administered Programs—Subrecipient Monitoring (Finding 2023-201); and
- Multiple Grants—Federal Funds Accountability and Transparency Act Reporting (Finding 2023-202).

## **Finding 2023-200: Social Services Block Grant—Subrecipient Contracts**

### ***Background:***

The U.S. Department of Health and Human Services (DHHS) provides funding to DHS for SSBG. This program provides flexible financial assistance to states that allows states to tailor social services programs to the needs of the population. During FY 2022-23, DHS provided \$9.6 million in SSBG funds to DCF for the children and family aids program, which provides for prevention, investigation, and treatment services related to child abuse and neglect. In addition to general purpose revenue and other federal funds, DCF uses the SSBG funds and contracts with each county for the administration of this program. Because DCF provides funding to counties to carry out the purpose of a federal program, DCF is considered a pass-through entity, and the counties are considered subrecipients.

In establishing contracts, DCF uses specific contract codes within the contract to designate the children and family aids program, the purpose of the program, the costs that will be reimbursed, and the federal programs being used in funding the amount of the contract. The information provided to the subrecipients for each contract code included in the contract, either in the contract or in other referenced information, includes the federal assistance listing number, as appropriate, and other required information. The contract codes for the children and family aids program are then used by the counties when determining which costs may be funded and in requesting reimbursement for costs incurred.

### ***Criteria:***

Under 2 CFR s. 200.332, the pass-through entity is required to clearly identify to the subrecipient certain information that allows the subrecipient to understand the federal requirements related to the funding provided. This information includes providing the federal assistance listing number and the amount being provided under the assistance listing number.

### ***Condition:***

DCF did not identify in the contracts with the counties that the contract code used for the children and family aids program was partially funding by SSBG. Information such as the assistance listing number and the award amount that was specific to SSBG was not included in the contract or in other information referenced in the contract.

### ***Context:***

We reviewed 7 of the 72 county contracts that were entered into during FY 2022-23 and discussed with DCF staff the inclusion of the assistance listing number for the contract codes used for the children and family aids program. During FY 2022-23, DCF subawarded \$7.4 million in SSBG funds.

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

None.

### ***Effect:***

Because the contracts with the counties do not include information related to the SSBG program, the counties may be unaware that they have received SSBG funds. This could

result in the counties not complying with federal requirements related to SSBG funding.

**Cause:**

The funds DCF received from DHS were recorded in an appropriation that was designated as program revenue funding. DCF did not have procedures in place to identify the SSBG funds received from DHS for the children and family aids program as federal funding.

**Recommendation**

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

- *inform the counties of any Social Services Block Grant funding provided in subrecipient contracts for the children and family aids program; and*
- *implement procedures to identify federal funding that is received as a transfer from another state agency when subgranting funds.*

**Finding 2023-200: Social Services Block Grant—Subrecipient Contracts**

**Social Services Block Grant** (Assistance Listing number 93.667)

<u>Award Numbers</u>	<u>Award Years</u>
2301WISOSR	2023
2201WISOSR	2022

**Questioned Costs:** None

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

**Response from the Wisconsin Department of Children and Families:** The Wisconsin Department of Children and Families agrees with the audit finding and recommendations.

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**Finding 2023-201: Refugee and Entrant Assistance State/Replacement Designee Administered Programs—Subrecipient Monitoring**

**Background:**

DCF receives federal funding from DHHS for the Refugee Programs. The Refugee Programs provide assistance to refugees to attain economic self-sufficiency soon after initial placement in a U.S. community.

To administer the Refugee Programs, DCF contracts with subrecipients, or partner agencies, located around the State. The partner agencies are responsible for completing eligibility determinations, determining and providing benefits, and referring refugees to other community resources that may assist them.

***Criteria:***

DCF administers federal programs that are subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to the monitoring of subrecipients. First, 2 CFR s. 200.332 (a) (1) requires DCF to communicate certain award information to subrecipients at the time of the subaward. Second, 2 CFR s. 200.332 (b) requires DCF to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Finally, 2 CFR s. 200.332 (d) through (f) requires DCF to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

***Condition:***

We found that DCF did not have documentation to support that it completed sufficient monitoring activities for 8 of the 25 subrecipients for the Refugee Programs during FY 2022-23. We also found that a risk assessment was not documented by DCF for one of the three subrecipients we reviewed for the Refugee Programs.

***Context:***

Of the \$8.7 million DCF expended during FY 2022-23 under the Refugee Programs, it disbursed nearly \$6.9 million to 25 subrecipients, including school districts, community centers, and social services agencies. DCF is responsible for performing subrecipient monitoring procedures for the recipients of these funds. We reviewed the agreements between DCF and subrecipients to identify whether DCF had communicated the required award information to subrecipients. We also reviewed monitoring activities performed by DCF for the Refugee Programs during FY 2022-23, including by gaining an understanding of the process DCF used for reviewing subrecipient single audit reports, the results of risk assessments completed for subrecipients, and the procedures used by DCF to monitor subrecipients through the on-site monitoring and programmatic desk reviews.

***Questioned Costs:***

None.

***Effect:***

Because DCF did not comply with all subrecipient monitoring compliance requirements for the Refugee Programs, there is a higher risk that DCF, as well as the subrecipients, are not in compliance with all federal requirements.

***Cause:***

DCF did not have a formal plan to monitor subrecipients for the Refugee Programs based on the risk assessment process. DCF staff in the Bureau of Refugee Programs indicated that they relied on risk assessments completed by DCF's central audit function. However, DCF staff did not identify that risk assessments for some Refugee Programs subrecipients were not completed centrally because DCF's central audit function does not complete risk assessments for subrecipients with expenditures below a certain threshold. DCF staff in the Bureau of Refugee Programs indicated they had performed a semiannual programmatic desk review for six of the eight subrecipients but were unable to provide documentation to evidence that such reviews were performed.



DCF staff in the Bureau of Refugee Programs stated that the large increase in federal funds in the Refugee Programs and the introduction of several subprograms resulted in an increased workload for DCF staff who had to respond to other priorities of the program. According to DCF staff in the Bureau of Refugee Programs, this resulted in a reduction in the extent to which on-site monitoring could be performed.

#### ☑ **Recommendation**

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

- *develop a subrecipient monitoring plan based on the risk assessment process to identify the specific monitoring steps necessary;*
- *establish and implement procedures to ensure risk assessments are completed for each subrecipient of the Refugee and Entrant Assistance State/Replacement Designee Administered Programs; and*
- *maintain documentation of all subrecipient monitoring activities performed.*

#### **Finding 2023-201: Refugee and Entrant Assistance State/Replacement Designee Administered Programs—Subrecipient Monitoring**

***Refugee and Entrant Assistance State/Replacement Designee Administered Programs*** (Assistance Listing number 93.566)

<u>Award Numbers</u>	<u>Award Years</u>
2201WIRCMA	2022
2301WIRCMA	2023
2101WIRSSS	2021
2201WIRSSS	2022
2301WIRSSS	2023

**Questioned Costs:** None

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

**Response from the Wisconsin Department of Children and Families:** The Wisconsin Department of Children and Families agrees with the audit finding and recommendations.

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#### **Finding 2023-202: Multiple Grants—Federal Funds Accountability and Transparency Act Reporting**

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

DCF receives federal funding from DHHS for the Refugee Programs and the CCDF Cluster. The Refugee Programs provide assistance to refugees to attain economic self-sufficiency soon after initial placement in a U.S. community. The CCDF Cluster

provides funds to increase availability, affordability, and quality of child care services through subsidizing child care for low-income families, as well as for activities to promote overall child care quality for all children, regardless of subsidy receipt. DCF makes subawards as part of administering both of these grant programs.

Subawards of \$30,000 or more are subject to the Federal Funding Accountability and Transparency Act (FFATA) reporting. During FY 2022-23, DCF identified subawards subject to FFATA reporting requirements using information from DCF's subaward tracking system. DCF staff provided that information to the Department of Administration's (DOA's), Division of Executive Budget and Finance, which was responsible for uploading the information into the FFATA Subaward Reporting System (FSRS).

***Criteria:***

Under 2 CFR s. 170, DCF is required to report in FSRS subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the subaward was made. For example, if the subaward was made on December 15, 2022, it must be reported in FSRS no later than January 31, 2023.

***Condition:***

To assess the accuracy and timeliness of FFATA reporting, we reviewed six subawards we expected to have FFATA submissions during FY 2022-23 for the Refugee Programs and the CCDF Cluster. None of these six subawards were reported in a timely manner in FSRS.

***Context:***

Of the \$8.7 million DCF expended during FY 2022-23 under the Refugee Programs, \$6.7 million was provided to subrecipients. Of the \$489.9 million DCF expended during FY 2022-23 under the CCDF Cluster, \$54.1 million was provided to subrecipients. To determine whether subawards were reported in FSRS in an accurate and timely manner, we reviewed subawards reported in FSRS for two months of FY 2022-23. We interviewed DCF staff to gain an understanding of the procedures for compiling information for subawards and submitting the information in FSRS. We requested subaward agreements and amendments, summary spreadsheets, and reporting information from FSRS for each subaward reviewed.

***Questioned Costs:***

None.

***Effect:***

DCF did not comply with FFATA requirements for the timely reporting of subawards in FSRS for the Refugee Programs or CCDF Cluster. The public and interested parties did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the Refugee Programs or the CCDF Cluster.

***Cause:***

The query DCF used to identify subawards for FFATA reporting did not identify subawards based on the date the subaward was signed. Instead, the query identified subawards for reporting based on the beginning of the period of performance for the

subaward. In addition, DCF staff did not consistently input the subawards into the subaward tracking system within the same month the subaward was signed, which then excluded those subawards from being identified in the query.

### **Recommendation**

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*We recommend the Department of Children and Families review the query used to determine subawards and its overall procedures for Federal Funding Accountability and Transparency Act (FFATA) reporting and make any needed adjustments to ensure all original subaward agreements and amendments are input and updated in the FFATA Subaward Reporting System in a timely manner.*

### **Finding 2023-202: Multiple Grants—Federal Funding Accountability and Transparency Act Reporting**

#### ***Refugee and Entrant Assistance State/Replacement Designee Administered Programs*** (Assistance Listing number 93.566)

<u>Award Numbers</u>	<u>Award Years</u>
2101WIRSSS	2021
2201WIRCMA	2022
2201WIRSSS	2022
2301WIRCMA	2023
2301WIRSSS	2023

**Questioned Costs:** None

#### ***Child Care and Development Block Grant*** (Assistance Listing number 93.575)

<u>Award Numbers</u>	<u>Award Years</u>
2140WICCDF	2021
2240WICCDD	2022
2340WICCDD	2023

**Questioned Costs:** None

#### ***COVID-19—Child Care and Development Block Grant*** (Assistance Listing number 93.575)

<u>Award Numbers</u>	<u>Award Years</u>
2140WICSC6	2021
2140WICDC6	2021

**Questioned Costs:** None

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

**Response from the Wisconsin Department of Children and Families:** The Wisconsin Department of Children and Families agrees with the audit finding and recommendation.

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## Department of Health Services

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The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. In FY 2022-23, DHS administered \$11.9 billion in federal financial assistance.

We tested DHS's internal controls and compliance with grant requirements for four type A programs: Aging Cluster (Assistance Listing numbers 93.044/93.045/93.053), Social Services Block Grant (SSBG) (Assistance Listing number 93.667), Children's Health Insurance Program (CHIP) (Assistance Listing number 93.767), and Medicaid Cluster (Assistance Listing numbers 93.775/93.777/93.778). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DHS received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We also tested Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Cooperative Agreements) (Assistance Listing number 93.354) and Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (Assistance Listing number 93.391), which are type B programs. We identified the following internal control and compliance concerns:

- Eligibility for the Children's Health Insurance Program (Finding 2023-300);
- Social Services Block Grant—Subrecipient Contracts (Finding 2023-301);
- Social Services Block Grant—FFATA Reporting (Finding 2023-302);
- Medical Assistance Program—IRIS Financial Integrity and Accountability Oversight Activities (Finding 2023-303);

- Multiple Programs—Federal Funding Accountability and Transparency Act Reporting (Finding 2023-304);
- Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring (Finding 2023-305);
- Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring (Finding 2023-306);
- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2023-307);
- Aging Cluster—Subrecipient Monitoring (Finding 2023-308); and
- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2023-309).

As a result of Finding 2023-300, we qualified our opinion on compliance for the activities allowed or unallowed, allowable costs/cost principles, and eligibility compliance requirements for the CHIP program. As a result of Finding 2023-301, we qualified our opinion on compliance for the reporting compliance requirement for the SSBG program. In addition, as a result of Finding 2023-305, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement for the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program. Finally, as a result of Finding 2023-306, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement for the Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response program.

In addition, we followed up on the progress of DHS in addressing Findings 2022-300 through 2022-304 of our FY 2021-22 audit (report 23-4), as well as Findings 2021-300, 2021-301, 2021-304, 2021-305, 2021-307, and 2021-308 of our FY 2020-21 audit (report 22-5); and Findings 2020-303 and 2020-309 of our FY 2019-20 audit (report 21-6). DHS implemented corrective actions to address Findings 2022-300, 2022-303, 2021-300, 2021-301, 2021-305, and 2021-308; and to partially address Findings 2022-301, 2022-302, 2022-304, and 2020-303. DHS did not implement corrective actions to address Findings 2021-304, and 2021-307. Corrective actions were determined to no longer be warranted for Finding 2023-309.

We also followed up on the progress of DHS in addressing financial reporting concerns related to internal controls over financial reporting for the Medical Assistance (MA) Program (Findings 2022-001 and 2022-005 from report 22-26). DHS implemented corrective actions to address Finding 2022-001 and to partially address Finding 2022-005.

It is important for DHS to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 137 and describes the status of each finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

## **Finding 2023-300: Eligibility for the Children’s Health Insurance Program**

### ***Background:***

The U.S. Department of Health and Human Services (DHHS) provides funding to DHS for CHIP. Funding under this program provides financial assistance to states in maintaining and expanding health care coverage to children residing in low-income families. CHIP is funded by both the state and federal government, with the federal portion determined by the enhanced federal medical assistance percentage (FMAP) rate. Under CHIP, Wisconsin has a separate CHIP program (SCHIP) that provides health insurance to uninsured low-income children as well as certain pregnant women through a post-partum period. Also under CHIP, Wisconsin has a Medicaid expansion program (MCHIP) that expands the State’s MA program and provides enhanced federal participation for targeted low-income children.

DHS partners with local agency caseworkers who are responsible for verifying that CHIP participants meet program eligibility requirements. Caseworkers perform eligibility determination functions, such as obtaining information from the parents or guardians of children applying for health care benefits that is then recorded into the Client Assistance for Reemployment and Economic Support (CARES) system. DHS relies on the CARES system to manage CHIP cases to ensure only eligible participants receive CHIP benefits. Information from the CARES system related to eligible participants is then used by the Medicaid Management Information System (MMIS) to process payments to providers and managed care organizations. During the public health emergency, the federal government required a continuous eligibility period for MA participants. DHS also closed certain CHIP and MA cases in the CARES system and continued benefit payments through MMIS.

### ***Criteria:***

Title XXI of the Social Security Act permits states to establish certain eligibility criteria for CHIP. Per 42 CFR s. 457.320, and following guidelines set forth in 42 USC s. 1397bb (b), DHS established age criteria that permits children under 19 years of age to participate in SCHIP. As a condition of receiving a temporary increase to federal participation under the Families First Coronavirus Response Act, states were required to maintain enrollment of nearly all eligible MA participants. Although this requirement applied to participants determined eligible for MCHIP, it did not apply to SCHIP participants. In guidance issued in January 2021, the Centers for Medicare and Medicaid Services (CMS) further specified that states should not continue to provide coverage under an SCHIP program to participants who did not meet age requirements. At the time participants reached age 19, the guidance specifies that states should transition the participant from SCHIP coverage to MA coverage, if eligible.

In response to the public health emergency, DHS also received approval from CMS on August 19, 2020, for an amendment to SCHIP that allowed the State to delay acting on certain changes, beginning March 1, 2020. However, it further stated that changes in circumstances described in 42 s. CFR 457.342 (a) and cross-referenced to 42 CFR s. 935.926 (d) should continue to be acted on, including the circumstance of a child attaining the age of 19.

### ***Condition:***

During the public health emergency, and in conflict with federal requirements and the approved state plan, DHS maintained continuous eligibility for SCHIP participants

who were over age 19. Benefits for these participants were maintained either by maintaining eligibility for the participant in the CARES system or by closing the participant's case in the CARES system and continuing benefit payments for the participant through MMIS.

During our audit, we identified 8,996 SCHIP participants in the CARES system who were age 19 or older as of June 30, 2023. Of these participants, 3,695 were age 19 as of April 30, 2023, 4,578 participants were over age 19 as of April 30, 2023, and 723 participants turned age 19 during May or June 2023.

In a separate analysis, we also identified 1,372 participants who were age 19 or older as of July 1, 2022, who received SCHIP benefits paid through MMIS during FY 2022-23. These participants did not have an open CHIP case in the CARES system for FY 2022-23.

***Context:***

During FY 2022-23, DHS expended \$253.1 million in federal funds under CHIP, including approximately \$150.5 million in federal funds expended to provide benefits to participants under SCHIP.

DHS provided a listing of 81,243 participants identified in the CARES system as an open case in SCHIP between July 2022 and April 2023. From this listing, we identified 8,273 participants who were age 19 or older as of April 30, 2023, and 723 participants who turned age 19 in May and June 2023. We further reviewed detailed FY 2022-23 payments made to managed care organizations and payments made to providers paid on a fee-for-service basis. Using the recipient IDs for the 8,996 participants who were age 19 or older, we calculated total payments to providers identified as costs that were funded by SCHIP.

To identify participants who continued to receive benefits paid directly through MMIS but who did not have an open CHIP case in the CARES system, we reviewed detailed FY 2022-23 payments from MMIS and identified participants who were age 19 or older as of July 1, 2022, who were provided benefits that were identified as being funded by SCHIP. We compared this listing of participants to the listing of participants identified as having an open CHIP case in the CARES system and identified 1,372 participants who were age 19 or older as of July 1, 2022, that were receiving benefits during FY 2022-23 but were not included in the listing of open CHIP cases in the CARES system.

***Questioned Costs:***

We reviewed detailed FY 2022-23 payment information for the 8,996 SCHIP participants who were age 19 or older, and we identified \$16,682,899 in benefits that were provided to them during FY 2022-23. Using the weighted average of the FMAP in effect for federal fiscal year (FFY) 2022 and FFY 2023 (72.03 percent) and the average temporary increase to the FMAP for FY 2022-23 (4.13 percent), we question \$12,706,113, representing the federal share of these payments. We also question an undetermined amount for benefits provided to other ineligible SCHIP participants who continued to receive benefits through MMIS, but were age 19 or older as of July 1, 2022.

***Effect:***

We identified that DHS made improper payments and received federal reimbursement for participants who were ineligible for SCHIP.



**Cause:**

To comply with continuous eligibility requirements, DHS indicated that various changes were made to the CARES system at the start of the public health emergency to ensure that changes in circumstances did not result in terminations unless the member passed away, moved out of state, or voluntarily requested disenrollment. These changes were applied to all MA programs, including programs funded through CHIP. DHS indicated that it chose to maintain continuous eligibility for participants in SCHIP to prioritize and protect the health and safety of the children covered by the program from the loss of access to coverage. DHS indicated that further changes to the CARES system were not pursued in response to the January 2021 CMS guidance.

DHS indicated that as the public health emergency continued, it focused on preparing for the end of the public health emergency. In addition, DHS informed us that discussions with CMS in May 2022 related to concerns with compliance and system limitations did not result in further follow-up from CMS nor result in system changes to CARES.

The unwinding period, which began on April 1, 2023, is the period after the expiration of the continuous enrollment condition authorized by the Families First Coronavirus Response Act, and includes the process of resuming to normal operations, including restarting full MA and CHIP eligibility renewals and terminations of coverage for ineligible individuals. DHS is expected to complete redeterminations of all participants in MA and CHIP by June 2024, which is the end of the unwinding period, and it has stated that CHIP participants who exceeded the age requirement for the program have been prioritized.

**☑ Recommendation**

*We recommend the Wisconsin Department of Health Services work with the federal government to resolve these improper payments, including the determination of the total amount of improper payments, and return these amounts to the federal government, as appropriate.*

**Finding 2023-300: Eligibility for the Children’s Health Insurance Program****Children’s Health Insurance Program** (Assistance Listing number 93.767)

<u>Award Numbers</u>	<u>Award Years</u>
2205WI15021	2022
2305WI15021	2023

**Questioned Costs:** \$12,017,109, Plus an Undetermined Amount

**COVID-19—Children’s Health Insurance Program**  
(Assistance Listing number 93.767)

<u>Award Numbers</u>	<u>Award Years</u>
2205WI15021	2022
2305WI15021	2023

**Questioned Costs:** \$689,004, Plus an Undetermined Amount

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

As a result, we qualified our opinion on compliance for the activities allowed or unallowed, allowable costs/cost principles, and eligibility compliance requirements.

**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees conceptually with the finding, however, the questioned costs identified do not consider that many (if not most) of the ineligible members would have been eligible for Medicaid as childless adults upon aging out of the CHIP program.

**Legislative Audit Bureau Rebuttal:** As stated in the finding, and as acknowledged by DHS, DHS maintained continuous eligibility for SCHIP participants who were over age 19. This eligibility requirement continued through the public health emergency. Since CHIP and Medicaid are separate programs, consideration of whether these participants could have been eligible for the Medicaid program would not have been part of our audit. Payments to providers for these participants were funded by SCHIP and not the Medicaid program.

## **Finding 2023-301: Social Services Block Grant—Subrecipient Contracts**

### ***Background:***

DHHS provides funding to DHS for the SSBG program. This program provides flexible financial assistance to states that allows states to tailor social services programs to the needs of the population. In addition, the State can transfer funds received under the Temporary Assistance for Needy Families (TANF) program (Assistance Listing number 93.558) to the SSBG program for use under this program. During FY 2022-23, \$14.7 million was transferred to the SSBG program from the TANF program. DHS uses the SSBG funding, including the amounts transferred from the TANF program and general purpose revenue, to provide funding for the community aids program, and more specifically, amounts designated within this program as the “basic county allocation” that can be used by counties to support any eligible service.

DHS contracts with each county for the administration of the community aids program. Because DHS provides funding to counties to carry out the purpose of a federal program, DHS is considered a pass-through entity, and the counties are considered subrecipients. DHS uses its Community Aids Reporting System (CARS) and establishes CARS profiles to designate the program, the purpose of the program, the types of costs that will be reimbursed, and the federal programs that are used in funding the amount of the contract. The information provided to the counties for a CARS profile will include the federal assistance listing number, as appropriate, and other required information. The CARS profile established for the basic county allocation is used by the counties when determining costs that can be funded and in requesting reimbursement for costs incurred.

### ***Criteria:***

Under 2 CFR s. 200.332, the pass-through entity is required to clearly identify to the subrecipient certain information that allows the subrecipient to understand the federal requirements related to the funding provided. This information includes providing the federal assistance listing number and the amount being provided under the assistance listing number.

42 USC section 604 allows for the transfer of funds from the TANF program to the SSBG program. Once transferred, the funding is no longer considered TANF funding and is subject to the requirements that apply to the SSBG program. Further, expenditures incurred with the transferred TANF funds would be considered an expenditure of SSBG.

**Condition:**

In the contracts with the counties, DHS identified that both the SSBG and TANF programs were being used to provide funding for the CARS profile for the basic county allocation. The TANF funds transferred to SSBG are subject to the requirements of the SSBG program, but the information DHS provided to the counties, which included the assistance listing number, inaccurately identified the TANF program as a funding source.

**Context:**

We reviewed 7 of the 72 county contracts that were executed during FY 2022-23 and discussed with DHS staff the inclusion of the assistance listing number for the CARS profile used for the basic county allocation. During FY 2022-23, DHS expended \$33.4 million in SSBG funds, which included transferred TANF funds, and subawarded \$32.4 million.

**Questioned Costs:**

None.

**Effect:**

Because the contracts with the counties did not accurately identify the transferred TANF funds as those from the SSBG program, the counties were not aware of the full amount of SSBG funds received and as a result may not be aware of the federal requirements related to this funding. This could result in the counties not complying with federal requirements related to the SSBG funding.

**Cause:**

In contract development, DHS separately identified the SSBG and transferred TANF funds used in funding the basic county allocation. This separation resulted in the error in identifying TANF as a funding source in the contracts with the counties.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services update its procedures for contract development to ensure information provided in its subrecipient contracts identified the Social Services Block Grant as the federal funding source for the basic county allocation of the community aids program related to the transferred Temporary Assistance for Needy Families funds.*

**Finding 2023-301: Social Services Block Grant—Subrecipient Contracts**

**Social Services Block Grant** (Assistance Listing number 93.667)

<u>Award Numbers</u>	<u>Award Years</u>
2301WISOSR	2023
2201WISOSR	2022

**Questioned Costs:** None

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

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

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## **Finding 2023-302: Social Services Block Grant—FFATA Reporting**

### ***Background:***

DHHS provides funding to DHS for the SSBG program. This program provides flexible financial assistance to states that allows states to tailor social services programs to the needs of the population. In addition to general purpose revenue, DHS uses the SSBG funds for the basic county allocation of the community aids program, and it subawards amounts to each county for the administration of this program. DHS also transfers SSBG funds to the Wisconsin Department of Children and Families (DCF). DCF uses the SSBG funds, in addition to other federal funds and general purpose revenue, for the children and family aids program, and it subawards amounts to each county for the administration of this program.

### ***Criteria:***

Under 2 CFR s. 170, and as the prime grant awardee for the SSBG program, DHS has overall responsibility for Federal Funding Accountability and Transparency Act (FFATA) reporting and is required to report in the FFATA Subaward Reporting System (FSRS) subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2022, it must be reported no later than January 31, 2023.

### ***Condition:***

During FY 2022-23, both DHS and DCF made subawards of \$30,000 or more in SSBG funds to counties. DHS did not report any SSBG-funded subawards in FSRS.

### ***Context:***

During FY 2022-23, DHS expended \$33.4 million in SSBG funds of which \$32.4 million was provided to subrecipients. During FY 2022-23, DCF expended \$9.6 million, of which \$7.4 million was provided to subrecipients. We interviewed DHS staff to gain an understanding of the SSBG program, the use of the funds, and procedures for compiling and reviewing subaward information, and submitting this information in FSRS.

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

None.

### ***Effect:***

The State's stakeholders and the public did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the SSBG program. DHS did not comply with FFATA requirements for the reporting of subawards for the SSBG program.

**Cause:**

For the subgrants provided under the basic county allocation of the community aids program, DHS initially recorded payments of the amounts it subawarded to counties to a general purpose revenue appropriation. As a result, these subawards were not identified in the reports DHS used to determine FFATA reporting. In addition, DHS did not have procedures in place to obtain information related to the subgrants provided by DCF or to determine whether responsibility for FFATA reporting could be delegated to DCF.

**☑ Recommendation**

We recommend the Wisconsin Department of Health Services:

- *revise its procedures for Federal Funding Accountability and Transparency Act reporting to ensure all subawards funded by federal grants are included in reports used to identify subawards for reporting; and*
- *develop procedures to identify and report subawards made by the state agencies to which it has transferred federal funding.*

**Finding 2023-302: Social Services Block Grant—FFATA Reporting**

**Social Services Block Grant** (Assistance Listing number 93.667)

<u>Award Numbers</u>	<u>Award Years</u>
2301WISOSR	2023
2201WISOSR	2022

**Questioned Costs:** None

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

As a result, we qualified our opinion on compliance for the reporting compliance requirement.

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

**Finding 2023-303: Medical Assistance Program—IRIS Financial Integrity and Accountability Oversight Activities****Background:**

DHHS provides funding to DHS for the MA Program (Assistance Listing number 93.778). Funding under the MA Program is used to assist states in providing health care services to certain categories of low-income persons. Under the MA Program, a state may obtain a waiver to provide home- and community-based services. Such a waiver may permit an individual to receive services in their own home or community rather than in an institutional care setting. Under 1915 (c) of the Social Security Act, Wisconsin has an approved waiver to administer the Include, Respect, I Self-Direct

(IRIS) program. This program provides services to MA-eligible adults that facilitates participant choice, direction, and control over home- and community-based services. The current IRIS waiver approved by CMS is effective from January 1, 2021, through December 31, 2025.

During FY 2022-23, DHS contracted with six independent consulting agencies (ICAs) that assisted IRIS participants in developing individual support and service plans to meet each participant's needs within the participant's approved IRIS annual budget. DHS also contracted with four fiscal employer agents (FEAs) that are responsible for receiving invoices for services provided to participants, reviewing the invoices in accordance with the approved individual support and service plan, and for paying the invoice, when it is aligned with the approved plan. The FEA submits information to DHS related to the approved payments, and DHS makes funds available to enable the FEA to make the payments. On a monthly basis, the FEA is also required to submit through the DHS Encounter system participant-specific data of the detailed services provided.

***Criteria:***

As required by 42 CFR Part 441.303 (b), the approved waiver for the IRIS program outlines several financial integrity and accountability oversight activities to be performed by DHS. These oversight activities provide assurances related to the financial integrity and accountability of funds expended for home- and community-based services under the IRIS program. Under 42 CFR Part 441.302 and 441.302 (b), CMS may terminate an already granted waiver if an agency does not assure the financial accountability of funds expended for home- and community-based services.

***Condition:***

Based upon our review of selected financial integrity and accountability oversight activities included in the approved waiver, we found that DHS performed some but not all of the oversight activities. For example, DHS required each ICA and FEA to have an annual independent third-party financial audit performed, which DHS was to obtain and review. However, we identified that during FY 2022-23 DHS had not performed certain financial integrity and accountability oversight activities outlined in the approved waiver, including:

- completing an audit of 20 percent of the claims exceeding \$2,500 or more that were received in biweekly claims files submitted for payment from the FEA; and
- completing a data integrity audit to review the detailed participant data submitted by the FEAs through the DHS Encounter system, including reviewing this data for accuracy and compliance with claim submission standards and source data authorizations, such as the service provided, the frequency of services, the authorization period, and the date of service.

***Context:***

During FY 2022-23, DHS provided \$8.1 billion in benefit payments to participants in the MA Program. Payments for care or services provided to IRIS participants was \$585.1 million of this amount. We reviewed the IRIS waiver to identify the financial integrity and accountability oversight activities DHS staff stated that they would perform to provide the required assurances. For selected financial integrity and

accountability oversight activities outlined within the waiver, we conducted inquiries of DHS staff to determine if these activities had been performed.

**Questioned Costs:**

None.

**Effect:**

DHS did not comply with all financial integrity and accountability oversight activities included in the approved waiver and, therefore, did not have the assurance that these oversight activities could provide. In addition, because DHS did not perform all financial integrity and accountability oversight activities, it is at risk for the waiver to be terminated.

**Cause:**

DHS did not have procedures in place to perform the financial integrity and accountability oversight activities included in the approved waiver. DHS reported that in a prior year it had performed an assessment of the amount of work required to complete the oversight activities included in the approved waiver and determined it would be infeasible. However, DHS did not take steps to document alternative oversight activities that would meet the objective to provide financial integrity and accountability oversight or seek an amendment to the waiver.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *implement the financial integrity and accountability oversight activities in its approved waiver; or*
- *determine if alternative oversight activities that meet the objective to provide financial integrity and accountability oversight can be performed; and*
- *work with the federal government to determine whether an amendment to its current waiver is needed.*

**Finding 2023-303: Medical Assistance Program—IRIS Financial Integrity and Accountability Oversight Activities**

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

<u>Award Numbers</u>	<u>Award Years</u>
2205WI5MAP	2022
2305WI5MAP	2023

**Questioned Costs:** None

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

<u>Award Numbers</u>	<u>Award Years</u>
2205WI5MAP	2022
2205WI5MAP	2023

**Questioned Costs:** None**Type of Finding:** Significant Deficiency, Noncompliance**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the audit finding and recommendations.**Finding 2023-304: Multiple Programs—Federal Funding Accountability and Transparency Act Reporting****Background:**

DHHS provides funding to DHS for the Aging Cluster and the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program, which DHS refers to as the Health Disparities program. The Aging Cluster provides funds to assist states and area agencies in providing programs and services to support independence and wellness for older adults. The Health Disparities program provides funds to address health disparities among high-risk and underserved populations to address COVID-19-related health disparities and to advance health equity. Under this program, DHS transfers funds to UW-Madison.

DHS subawards funds under both programs to various entities, including local area aging agencies, counties, and tribes as a part of administering the program. For the Health Disparities program, UW-Madison subawards funds to other entities.

Subawards of \$30,000 or more are subject to FFATA reporting. During FY 2022-23, DHS accountants were responsible for obtaining and reviewing federal grant subaward information and uploading it into FSRS.

**Criteria:**

Under 2 CFR s. 170, and as the prime grant awardee for the Aging Cluster and the Health Disparities program, DHS has overall responsibility for FFATA reporting. DHS is required to report in FSRS subawards of \$30,000 or more, including any amendments or modifications to a subaward that exceed this amount. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2022, it must be reported in FSRS no later than January 31, 2023. Information required to be reported in FSRS includes several key data elements such as information about the recipient, the amount of the award, and the date the subaward agreement was signed.



**Condition:**

We selected 9 subawards for the Aging Cluster and 12 subawards for the Health Disparities program made by DHS during FY 2022-23 for testing. We found:

- for one subaward, which was awarded in November 2022 for the Health Disparities program, DHS had not reported the subaward in FSRS as of February 2024; and
- for nine subawards for the Aging Cluster and eight subawards for the Health Disparities program, DHS incorrectly reported the date the subaward agreement was signed. Instead, DHS reported either the date the subaward period began or the end of the month in which the subawards were reported in FSRS.

We also found DHS had not reported in FSRS any of the subawards to the University of Wisconsin-Madison under the Health Disparities program.

**Context:**

Of the \$32.5 million DHS expended during FY 2022-23 under the Aging Cluster, \$31.3 million was provided to subrecipients. Of the \$9.6 million DHS expended in FY 2022-23 under the Health Disparities program, \$3.8 million was provided to subrecipients. In addition, DHS provided \$2.8 million to UW-Madison. UW-Madison provided \$1.8 million of its award to subrecipients.

We interviewed DHS staff to gain an understanding of the procedures for compiling and reviewing information for subawards and for submitting the information in FSRS. To assess if the subaward was reported in an accurate and timely manner, we requested subaward agreements and amendments, summary spreadsheets, and reporting information from FSRS for each subaward reviewed. We interviewed UW-Madison staff in order to understand UW-Madison's subrecipient awards for the Health Disparities program and in order to assess the extent to which DHS communicated with UW-Madison regarding FFATA reporting.

**Questioned Costs:**

None.

**Effect:**

DHS did not comply with FFATA requirements for the accuracy and timely reporting of subawards in FSRS. The public and interested parties did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the Aging Cluster or the Health Disparities program.

**Cause:**

For the subaward that was not reported, DHS staff indicated it was missed because the query used to obtain information for this reporting month did not accurately provide all information. Further, the information DHS used did not include the date the contract was signed and instead DHS reported based on the date the contract period began.

DHS did not have procedures in place to obtain information related to the subawards provided by UW-Madison or to determine whether responsibility for FFATA reporting could be delegated to UW-Madison.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services improve its Federal Funding Accountability and Transparency Act reporting procedures to accurately report required award information in a timely manner, including the date the subaward agreement was signed, and develop procedures to identify and report subawards made by state agencies to which it has transferred federal funding.*

**Finding 2023-304: Multiple Programs—Federal Funding Accountability and Transparency Act Reporting**

***Aging Cluster*** (Assistance Listing numbers 93.044/93.045/93.053)

<u>Award Numbers</u>	<u>Award Years</u>
2301WIOACM	2023
2301WIOAHD	2023
2301WIOANS	2023
2301WIOASS	2023

***Questioned Costs:*** None

***COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises***  
(Assistance Listing number 93.391)

<u>Award Number</u>	<u>Award Year</u>
NH750T000030	2021

***Questioned Costs:*** None

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

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

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**Finding 2023-305: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring**

***Background:***

The DHHS Centers for Disease Control (CDC) provides funding to DHS under the Health Disparities program. The program is intended to address health disparities for high-risk and underserved populations to address COVID-19 related health disparities and advance health equity.

To administer the award under the Health Disparities program, DHS contracted with a variety of subrecipients, including local and tribal public health agencies and nonprofit entities. DHS uses CARS to process the reimbursement requests for the subrecipients.

**Criteria:**

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

- 2 CFR s. 200.332 (b) requires DHS to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring; and
- 2 CFR s. 200.332 (d) through (f) requires DHS to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

DHS established policies requiring grant administrators to conduct a risk assessment for every subaward of federal funds and to use the risk assessment to determine the frequency and extent of monitoring. DHS policies include a subrecipient risk assessment template to assist grant administrators in completing the risk assessment and determining the risk level of the subrecipient.

DHS policies also require grant administrators to monitor subrecipients based on the risk assessments. DHS policies indicate that monitoring may include providing subrecipient training and technical assistance; performing desk reviews of the subrecipient's records; and performing on-site reviews of the subrecipient's records and operations. Finally, DHS policies in the Division of Public Health *Bureau of Operations Contract Management Manual* suggest that when CARS is used to process reimbursement requests, grant administrators should use enhanced expenditure reporting from subrecipients to ensure expenditures are allowable. These policies note that additional verification can be performed by reviewing subrecipient financial records through a desk review or on-site visit.

**Condition:**

DHS did not establish sufficient procedures to ensure the requirements related to subrecipient risk assessments were met. Although we found that risk assessments were completed for subrecipients, DHS did not define the level of monitoring to be performed based on the completed risk assessments. For example, there were no procedures to indicate the level of monitoring required for low-, moderate-, and high-risk subrecipients, such as when it would be required to review subrecipient invoices through a desk review or an on-site visit. Staff indicated that the level of monitoring of subrecipients is determined by the program staff working with the subrecipient.

To ensure only allowable costs were funded by the program, the Health Disparities program staff indicated that they relied on the establishment of a contract with the subrecipient, which indicated the costs that were allowable for the program. Further, staff indicated that there were ongoing interactions with the subrecipients to ensure the funding was expended appropriately. DHS provided various examples of how individual program staff interacted with subrecipients through email, periodic

meetings, and the receipt of progress reports. However, as monitoring to be completed was determined by an individual program staff member, there was no procedure to ensure adequate monitoring was completed or that monitoring was consistent. Further, the documentation DHS provided did not demonstrate management oversight to ensure adequate monitoring was completed.

DHS also did not review subrecipient invoices through a desk review or an on-site visit to assess the allowability of the costs charged to the grant.

***Context:***

DHS expended \$9.6 million under the Health Disparities program during FY 2022-23, including \$3.8 million that was provided to subrecipients and was processed through CARS. DHS contracted with 87 subrecipients to administer the program. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients, including its use of CARS, and its policies and procedures for monitoring subrecipients to ensure costs are allowable to be charged to the grant program.

***Questioned Costs:***

None.

***Effect:***

Because its subrecipient monitoring procedures are insufficient, DHS is at increased risk of noncompliance with federal regulations for the Health Disparities program. Further, there is an increased risk of improper payments for the Health Disparities program.

***Cause:***

DHS did not establish written procedures to guide program staff in assessing the extent of subrecipient monitoring necessary for each level of subrecipient risk. As a result, program staff did not adjust monitoring procedures for subrecipients based on the risk assessment.

DHS program staff relied on the CARS payment process and interactions with subrecipients to determine that costs were allowable to be charged to the Health Disparities program. Further, management oversight to ensure subrecipient monitoring was completed either did not occur or was not documented.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *develop a written monitoring plan for the Health Disparities program that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports; and procedures for documenting management oversight of the monitoring plan;*

- *develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence; and*
- *provide sufficient training to the Department of Health Services staff administering the Health Disparities program to ensure all subrecipient monitoring responsibilities are completed consistently and are based on the risk assessment level determined.*

**Finding 2023-305: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring**

***COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises***  
(Assistance Listing number 93.391)

<u>Award Number</u>	<u>Award Year</u>
1 NH75OT000039-01	2021

**Questioned Costs:** None

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

As a result, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement.

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

**Finding 2023-306: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring**

***Background:***

CDC provides funding to DHS under the Cooperative Agreements program. The Cooperative Agreements program is intended to provide funding to rapidly respond to public health emergencies as identified by the CDC. DHS received three awards from the CDC to be funded by the Cooperative Agreements grant: COVID Crisis Response, COVID Public Health Workforce, and Monkey Pox Crisis Response.

Under the COVID Public Health Workforce award, DHS contracted with subrecipients, including local and tribal public health agencies and cooperative educational service agencies (CESAs), to administer the award. DHS uses CARS to process the reimbursement requests for the local and tribal public health agencies. Reimbursement requests for CESAs are processed directly through STAR, the State's accounting system, based upon review and approval of detailed invoices.

**Criteria:**

DHS administers federal programs that are subject to Uniform Guidance. Uniform Guidance includes the following requirements related to the monitoring of subrecipients:

- 2 CFR s. 200.332 (b) requires DHS to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring; and
- 2 CFR s. 200.332 (d) through (f) requires DHS to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

DHS established policies requiring grant administrators to conduct a risk assessment for every subaward of federal funds and to use the risk assessment to determine the frequency and extent of monitoring. DHS policies include a subrecipient risk assessment template to assist grant administrators in completing the risk assessment and determining the risk level of the subrecipient.

DHS policies also require grant administrators to monitor subrecipients based on the risk assessments. DHS policies indicate that monitoring may include providing subrecipient training and technical assistance, performing desk reviews of the subrecipient's records, and performing on-site reviews of the subrecipient's records and operations. Finally, DHS policies in the Division of Public Health *Bureau of Operations Contract Management Manual* suggest that when CARS is used to process reimbursement requests, grant administrators should use enhanced expenditure reporting from subrecipients to ensure expenditures are allowable. DHS policies note that additional verification can be performed by reviewing subrecipients financial records through a desk review or an on-site visit.

**Condition:**

For 1 of 11 subrecipients we reviewed, DHS was unable to provide a completed subrecipient risk assessment. In addition, DHS did not define the level of monitoring to be performed based on the completed risk assessments. For example, there were no procedures to indicate the level of monitoring required for low-, moderate-, and high-risk subrecipients, such as when DHS would be required to review subrecipient invoices through a desk review or an on-site visit. DHS staff indicated that all subrecipients were monitored in the same manner regardless of the risk assessment level determined.

DHS monitoring of subrecipient activity for the Cooperative Agreements program was not documented sufficiently to provide assurance that the subrecipients used the subaward for authorized purposes and in compliance with the subaward terms and conditions. DHS grant program staff collected and reviewed semiannual progress and fiscal reports for the 96 local and tribal public health agencies that received funding under the COVID Public Health Workforce award, but did not require such reporting for the CESAs. We reviewed the spreadsheet maintained by the grant program staff to track and document review of the semiannual progress and fiscal reports submitted in December 2022. We found the documentation was incomplete. We identified that for 12 of the 96 subrecipients being tracked, the spreadsheet indicated that the review was still in progress at the time of our fieldwork in February 2024. We also identified that for

four subrecipients, DHS indicated in the spreadsheet that costs were denied or potentially denied. However, DHS did not note a conclusion in the spreadsheet. We requested any documentation DHS had available related to resolution of the denied or potentially denied costs. DHS provided only limited documentation, including email correspondence with certain of the subrecipients. DHS was unable to provide documentation to support that it had resolved three of the four subrecipients potentially unallowable costs.

Finally, DHS did not review subrecipient invoices through a desk review or an on-site visit of the subrecipient to assess the allowability of the costs charged to the grant.

***Context:***

DHS expended \$15.4 million under the Cooperative Agreements grant during FY 2022-23, including \$6.8 million that was provided to subrecipients. Of the \$6.8 million provided to subrecipients, \$5.5 million was processed through CARS. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients, including its use of CARS, and its policies and procedures for monitoring subrecipients to ensure costs are allowable to be charged to the grant program.

For the COVID Public Health Workforce grant, DHS contracted with 96 local and tribal public health agencies and 12 CESAs to administer the program.

***Questioned Costs:***

None.

***Effect:***

Because its subrecipient monitoring procedures are insufficient, DHS is at increased risk of noncompliance with federal regulations for the Cooperative Agreements program. Further, there is an increased risk of improper payments for the Cooperative Agreements program.

***Cause:***

DHS program staff were unable to explain why a risk assessment was not performed for the one subrecipient that did not have a risk assessment. DHS management did not establish written procedures to guide program staff in assessing the extent of subrecipient monitoring necessary for each level of subrecipient risk. As a result, program staff did not adjust monitoring procedures for subrecipients based on the risk assessment.

DHS program staff indicated that staff turnover contributed to some of the issues with the subrecipient monitoring spreadsheet and the lack of documentation of decisions that were made. Further, DHS program staff relied on the CARS payment process to determine that costs were allowable to be charged to the grant program. However, CARS payments are processed based on high-level summaries from subrecipients and would not provide sufficient detail to assess whether the costs were allowable or not.

**☑ Recommendation**

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We recommend the Wisconsin Department of Health Services:

- review the tracking spreadsheets completed in fiscal year 2022-23, and complete the assessment of the progress and fiscal reports and consideration of potential unallowable costs, document the conclusions, and return funding to the federal government if costs were determined to be unallowable;
- develop a written monitoring plan for the Cooperative Agreements program that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting review of the progress and fiscal reports; procedures for completing and documenting desk reviews or on-site visits; procedures for assessing and documenting the reliance that can be placed on review of a subrecipient's single audit report; and procedures for documenting management oversight of the monitoring plan;
- develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence; and
- provide sufficient training to Department of Health Services staff administering the Cooperative Agreements program to ensure all subrecipient monitoring responsibilities are completed consistently and are based on the risk assessment level determined.

**Finding 2023-306: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring**

**COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response** (Assistance Listing number 93.354)

<u>Award Numbers</u>	<u>Award Years</u>
6 NU90TP922078-01	2020
1 NU90TP922132-01	2021

**Questioned Costs:** None

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

As a result, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement.

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

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## **Finding 2023-307: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

### ***Background:***

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22 from the U.S. Department of the Treasury (Treasury). CSLFRF was created under ARPA and is administered DOA. CSLFRF funding has certain stipulations, including that the funds must be used to:

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

DOA entered into a memorandum of understanding (MOU) with DHS to administer several different programs to be funded by the CSLFRF program, including the DHS COVID Operations Funding Program, and entered into two agreements related to providing funding for the purchase of COVID-19 testing supplies and the laboratory diagnostic services necessary to complete testing of samples. Under the COVID-19 LAB Testing and Specimen Collection Program, funding was used to purchase COVID-19 testing supplies and to contract with vendors to transport testing supplies, collect specimens, and to test the specimens for COVID-19. Under the COVID-19 Testing Pilot Program, DHS contracted with local and tribal public health agencies and their partner health care providers, which DHS calls community partners, to reimburse costs associated with conducting COVID-19 testing at community testing sites.

### ***Criteria:***

In accordance with 2 CFR s. 200.303, DHS is responsible for establishing and maintaining effective internal control over federal awards that provides reasonable assurance that it is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards. Further, DHS is required to follow Treasury guidance that requires it to maintain documentation to demonstrate that CSLFRF funding was used in accordance with federal regulations. Under Treasury Final Rule (31 CFR Part 35), DHS must establish rigorous oversight and internal control processes to monitor compliance with any applicable requirements of CSLFRF funding.

ARPA stipulates that eligible expenditures under CSLFRF must be incurred between March 3, 2021, and December 31, 2024, and expended by December 31, 2026.

### ***Condition:***

DHS staff indicated that under the COVID-19 LAB Testing and Specimen Collection Program, staff reconciled vendor invoices to the Wisconsin Electronic Disease Surveillance System (WEDSS) data to ensure the amounts billed from the vendor are accurate and are based on testing completed. WEDSS is the DHS application to collect

information on communicable diseases and includes reporting on COVID-19 testing. For 1 of 13 invoices we reviewed for this program, DHS did not have documentation to support that a reconciliation was completed. Further, for this same invoice, a portion of the tests were provided outside of the period of performance for the CSLFRF program.

For the COVID-19 Testing Pilot Program, DHS staff reviewed invoices from its community partners for reasonableness and approved the invoices for payment. However, DHS did not have sufficient procedures specifying how staff reviewed and approved the invoices. For five of seven invoices tested for this program, DHS did not have sufficient supporting documentation in STAR to demonstrate staff had reviewed the invoices for overall reasonableness, such as by reviewing WEDSS data, when available, or by asking the community partner for more detail to support the invoice.

We requested WEDSS or other data from DHS to support the invoices. For one invoice, DHS provided documentation of the results of a reconciliation between the community partner invoice and WEDSS data. For two invoices, DHS provided documentation that indicated more tests were recorded in WEDSS than those for which the community partner had requested reimbursement on its invoice.

For one invoice, which totaled \$4,560, DHS did not provide any additional documentation to support that the tests were reported in WEDSS. For one other invoice, DHS paid the tribal public health agency \$94,300 based on an invoice without detailed support for the number of tests. DHS indicated that the tribal public health agency used a different reporting system, but DHS did not have documentation to support the invoice. Further, a portion of the testing was performed outside of the period of performance for the CSLFRF program.

Finally, we found DHS charged costs from DOA central billings related to software license fees for the period July 1, 2020, through June 30, 2021, to CSLFRF funding under the DHS COVID Operations Funding Program. We estimate that \$2,965 of these charges were incurred prior to March 3, 2021, and were outside the period of performance for the CSLFRF program.

***Context:***

During FY 2022-23, DHS expended \$125.6 million in CSLFRF funding, including \$16.7 million under the DHS COVID Operations Funding Program and a total of \$32.9 million related to the COVID-19 Testing Pilot Program and the COVID-19 LAB Testing and Specimen Collection Program. We interviewed DHS staff to gain an understanding of DHS's administration of the CSLFRF funding, including how it reviewed invoices related to the testing programs. We requested documentation of the WEDSS reconciliations and other support for the payments made for the testing programs.

We also reviewed unusual line descriptions in the accounting data and found the references to FY 2020-21 payments, which resulted in the identification of the DOA central billings. We discussed the underlying expenses with DHS staff to further understand if they were incurred outside of the period of performance.

***Questioned Costs:***

We question \$103,671, which consists of:

- \$94,300 paid to a community partner under the COVID-19 Testing Pilot Program;
- \$4,560 paid to a community partner under the COVID-19 Testing Pilot Program;
- \$2,965 related to the software license costs that were charged to the DHS COVID Operations Funding Program outside of the period of performance; and
- \$1,846 paid for testing completed outside of the period of performance for one of the testing laboratories under the COVID-19 LAB Testing and Specimen Collection Program.

In addition, we question an undetermined amount related to the invoices for which DHS provided documentation to indicate that testing had occurred but for which it did not complete a full reconciliation.

***Effect:***

DHS may have charged unallowable costs to the CSLFRF program, resulting in improper payments.

***Cause:***

DHS staff indicated that turnover of the employees who administered these programs in 2022 made it difficult for DHS to answer our questions and to obtain any further documentation. DHS staff noted that staff approving the invoices would not have had an awareness of the period of performance requirements for the CSLFRF program. DHS staff noted that the two testing programs were administered by different units within DHS and different procedures had been followed prior to FY 2022-23. Further, staff indicated that procedures were changed for these two programs in FY 2022-23 and that the invoices we had questioned were approved during that transition period. We note that the invoices about which we made inquiries related largely to COVID-19 testing completed in FY 2021-22 that was billed to DHS but not processed and paid until early in FY 2022-23.

 **Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *review its current procedures for approving invoices related to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program to ensure the steps required for approving invoices are appropriate and documented, and that documentation is maintained either in STAR or in a central location accessible in the event of employee turnover;*
- *take additional steps to ensure that expenditures charged to the CSLFRF program are within the period of performance;*

- *provide training to staff responsible for approving invoices to ensure staff understand what documentation is required to support approvals and the required period of performance for the CSLFRF program; and*
- *work with the Wisconsin Department of Administration and the U.S. Department of the Treasury to resolve the questioned costs related to the CSLFRF program.*

**Finding 2023-307: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

**COVID-19—Coronavirus State and Local Fiscal Recovery Funds**  
(Assistance Listing number 21.027)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** \$103,671, Plus an Undetermined Amount

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

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

**Finding 2023-308: Aging Cluster—Subrecipient Monitoring**

**Background:**

The DHHS Administration for Community Living provides funding to DHS for the Aging Cluster. The Aging Cluster provides funds to assist states and area agencies in providing programs and services to support independence and wellness for older adults. To administer the Aging Cluster, DHS contracts with three Area Agencies on Aging and used CARS to process reimbursement requests for the subrecipients.

**Criteria:**

DHS administers federal programs that are subject to Uniform Guidance. Uniform Guidance includes the following requirements related to the monitoring of subrecipients:

- 2 CFR s. 200.332 (b) requires DHS to evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring; and
- 2 CFR s. 200.332 (d) through (f) requires DHS to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

DHS established policies requiring grant administrators to conduct a risk assessment for every subaward of federal funds and to use the risk assessment to determine the frequency and extent of monitoring. DHS policies include a subrecipient risk assessment template to assist grant administrators in completing the risk assessment and determining the risk level of the subrecipient.

DHS policies also require grant administrators to monitor subrecipients based on the risk assessment. DHS policies indicate that monitoring must include reviewing financial and performance reports required by DHS. Additionally, per DHS policies, monitoring may include providing subrecipient training and technical assistance, performing desk reviews of the subrecipient's records, and performing on-site review of the subrecipient's records and operations. Finally, DHS policies in the Division of Public Health *Bureau of Operations Contract Management Manual* suggest that when CARS is used to process reimbursement requests, grant administrators should use enhanced expenditure reporting from subrecipients to ensure expenditures are allowable. These policies note that additional verification can be performed by reviewing subrecipient financial records through a desk review or an on-site visit.

***Condition:***

DHS performed the required risk assessments for each Area Agency on Aging and, as a part of its plan for monitoring each entity, DHS:

- required the submission of both a quarterly financial report and a separate semiannual financial report for use in monitoring activities and to provide information for DHS to prepare semiannual financial reports to submit to the federal government; and
- established regular monthly and quarterly program and fiscal oversight meetings to provide a forum for the discussion of issues, to answer questions, and to provide technical guidance.

During FY 2022-23, DHS received 10 of the 12 quarterly financial reports from the Area Agencies on Aging. Although DHS indicated it reviewed each quarterly and semiannual financial report submitted by the Area Agencies on Aging, DHS did not document how these reports were reviewed, when they were reviewed, or the extent of the review process. For example, DHS did not have documentation indicating who performed the review. Related to the monthly and quarterly meetings held with the Area Agencies on Aging during FY 2022-23, DHS did not document attendance, agendas, or minutes for these oversight meetings.

***Context:***

DHS expended \$32.5 million under the Aging Cluster during FY 2022-23, including \$31.3 million that was provided to the Area Agencies on Aging. We interviewed DHS staff to gain an understanding of its policies and procedures for monitoring subrecipients for the Aging Cluster, and we reviewed DHS manuals and guidance related to subrecipient monitoring.

***Questioned Costs:***

None.

**Effect:**

Because its subrecipient monitoring procedures were not documented, DHS cannot demonstrate that it performed adequate monitoring of each Area Agency on Aging. Therefore, DHS is at increased risk of noncompliance with federal regulations for the Aging Cluster. Further, due to the lack of complete quarterly reporting from one Area Agency on Aging, DHS submitted incomplete information in three mid-year financial reports to the federal government. Among these three reports, we estimate that DHS did not report approximately \$1.6 million in program income.

**Cause:**

Because the program has only three significant subrecipients, the procedures implemented by DHS were more informal and relied on the knowledge of the staff persons performing the monitoring, as well as frequent interactions between DHS staff and each Area Agency on Aging. Formal procedures were not developed and implemented for the tracking, review, and documentation of the receipt and review of the quarterly and the semiannual financial reports. Formal procedures were not developed and implemented for maintaining documentation of oversight meetings that were held. In prior years, DHS had performed an on-site visit as a part of its monitoring plan. As a result of the public health emergency, these on-site visits were not performed during FY 2022-23.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *create a centralized tracking process to monitor the receipt of the quarterly financial reports and semiannual financial reports from each Area Agency on Aging, including follow-up procedures when reports are not provided;*
- *implement procedures to document the review and approval of the quarterly financial reports and semiannual financial reports, including related follow-up and resolution; and*
- *develop and maintain in a central location documentation related to the monitoring procedures performed, including email correspondence or documentation of oversight meetings such as agendas and significant discussion topics.*

**Finding 2023-308: Aging Cluster—Subrecipient Monitoring**

**COVID-19—Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers** (Assistance Listing number 93.044)

<u>Award Numbers</u>	<u>Award Years</u>
2001WISSC3	2020
2001WISSC6	2020
2101WIVAC5	2021
2101WISTPH	2021

**Questioned Costs:** None

**Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers** (Assistance Listing number 93.044)

<u>Award Numbers</u>	<u>Award Years</u>
2101WIOASS	2021
2201WIOASS	2022
2301WIOASS	2023

**Questioned Costs:** None

**COVID-19—Special Programs for the Aging, Title III, Part C, Nutrition Services** (Assistance Listing number 93.045)

<u>Award Numbers</u>	<u>Award Years</u>
2001WIHDC2	2020
2002WIHDC3	2020
2101WICMC6	2021
2101WIHDC5	2021
2101WIHDC6	2021

**Questioned Costs:** None

**Special Programs for the Aging, Title III, Part C, Nutrition Services** (Assistance Listing number 93.045)

<u>Award Numbers</u>	<u>Award Years</u>
2101WIOACM	2021
2101WIOAHD	2021
2201WIOACM	2022
2201WIOAHD	2022
2301WIOACM	2023
2301WIOAHD	2023

**Questioned Costs:** None

**Nutrition Services Incentive Program** (Assistance Listing number 93.053)

<u>Award Numbers</u>	<u>Award Years</u>
2201WIOANS	2022
2301WIOANS	2023

**Questioned Costs:** None

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

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

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## **Finding 2023-309: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

### ***Background:***

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from Treasury. CSLFRF was created under ARPA and is administered by DOA. CSLFRF funding has certain requirements, including that the funds must be used to:

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

DOA entered into a memorandum of understanding with DHS to use CSLFRF funding to administer the Emergency Medical Services (EMS) Financial Support program, which has two components:

- additional funding to DHS's existing EMS Funding Assistance Program; and
- a one-time flexible grant program for emergency medical response services.

### ***Criteria:***

Under 2 CFR s. 200.303, DHS is responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards. Further, DHS is required to follow Treasury guidance that requires it to maintain documentation to demonstrate that CSLFRF funding was used in accordance with federal regulations. Under Treasury Final Rule (31 CFR Part 35), DHS must establish rigorous oversight and internal control processes to monitor compliance with any applicable requirements of CSLFRF funding.

### ***Condition:***

In our review of expenditures under the CSLFRF program, we identified costs charged to the CSLFRF program that were unallowable and costs that were outside of the period of performance. We found the following:

- For two providers, DHS reimbursed \$12,210 but was unable to provide the expense reports or supporting documentation. We could not determine whether the costs were allowable or incurred within the period of performance.



- For one provider, DHS did not have documentation to support that \$7,607 in costs were within the period of performance for the CSLFRF program.

**Context:**

During FY 2022-23, the State expended \$747.5 million in CSLFRF funding. DHS expended \$128.2 million, including \$35.9 million under the Emergency Medical Services Financial Support program. We reviewed a sample of expenditures under this program, assessed supporting documentation, and inquired of DHS staff regarding the expenditures.

**Questioned Costs:**

\$19,817

**Effect:**

DHS may have charged unallowable costs to the CSLFRF program, which may have resulted in improper payments.

**Cause:**

DHS either did not obtain or did not retain sufficient documentation to support the reimbursements. The process used to reimburse providers based on an expense report may have contributed to the lack of documentation.

**Recommendation**

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*We recommend the Wisconsin Department of Health Services ensure it retains documentation to support the costs charged to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, and work with the Department of Administration and the U.S. Department of the Treasury to resolve the questioned costs we identified.*

**Finding 2023-309: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

**COVID-19—Coronavirus State and Local Fiscal Recovery Funds**  
(Assistance Listing number 21.027)

<u>Award Number</u>	<u>Award Year</u>
None	2021

**Questioned Costs:** \$19,817

**Type of Finding:** Noncompliance

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





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## Department of Justice

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The Wisconsin Department of Justice (DOJ) administers programs related to public safety, criminal justice, juvenile justice, and assisting victims of crimes, including violence against women. In FY 2022-23, DOJ administered \$66.5 million in federal financial assistance.

We tested DOJ's internal controls and compliance with grant requirements for one type A program: Crime Victim Assistance (Assistance Listing number 16.575). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DOJ received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We identified the following internal control and compliance concern:

- Crime Victim Assistance—Federal Funding Accountability and Transparency Act Reporting (Finding 2023-900).

### **Finding 2023-900: Crime Victim Assistance—Federal Funding Accountability and Transparency Act Reporting**

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

DOJ receives federal funding from the U.S. Department of Justice for the Crime Victim Assistance program. The Crime Victim Assistance program provides funding to support direct services to victims of violent crime. DOJ subawards funds as part of administering this program.

Subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting. During FY 2022-23, DOJ identified subawards subject to FFATA reporting using information from its grants administration system. DOJ staff provided that information to DOA's Division of Executive Budget and

Finance, which was responsible for uploading the information into the FFATA Subaward Reporting System (FSRS).

***Criteria:***

Under 2 CFR s. 170, DOJ is required to report in FSRS subawards of \$30,000 or more under the Crime Victim Assistance program, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the subaward was made. For example, if the subaward was made on December 15, 2022, it must be reported in FSRS no later than January 31, 2023.

***Condition:***

To assess the accuracy and timeliness of FFATA reporting, we selected 15 of 109 subawards DOJ made during FY 2022-23 under the Crime Victim Assistance program. None of the subawards we selected were reported in a timely manner in FSRS, including seven subawards that were reported one month late, seven subawards that were reported three or more months late, and one subaward that was not located in FSRS.

***Context:***

Of the \$37.5 million DOJ expended under the Crime Victim Assistance program during FY 2022-23, \$36.3 million was provided to subrecipients. We interviewed DOJ staff to gain an understanding of the procedures for compiling information for subawards and submitting the information in FSRS. We requested subaward agreements and amendments, summary spreadsheets, and reporting information from FSRS for each subaward reviewed to assess if the subaward was reported in an accurate and timely manner.

***Questioned Costs:***

None.

***Effect:***

DOJ did not comply with FFATA requirements for the timely reporting of subawards in FSRS for the Crime Victim Assistance program. The public and interested parties did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the Crime Victim Assistance program.

***Cause:***

DOJ did not provide FFATA reporting information to DOA in a timely manner. For the award that could not be located in FSRS, DOJ staff indicated that DOJ's initial submission to DOA did not include the correct subrecipient identifier to report in FSRS. DOJ corrected this error in January 2023 and resubmitted the FFATA reporting information to DOA, which acknowledged receipt of the resubmitted information. DOJ did not determine why the corrected information was not in FSRS.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Justice review its procedures for Federal Funding Accountability and Transparency Act (FFATA) reporting and make any needed adjustments to ensure all original subaward agreements and amendments are updated in the FFATA Subaward Reporting System in a timely manner.*

**Finding 2023-900: Crime Victim Assistance—Federal Funding Accountability and Transparency Act Reporting**

**Crime Victim Assistance** (Assistance Listing number 16.575)

<u>Award Numbers</u>	<u>Award Years</u>
2019-V2-GX-0045	2019
2020-V2-GX-0009	2020
15POVC-21-GG-00606-ASSI	2021

**Questioned Costs:** None

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

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

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## Department of Natural Resources

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The Wisconsin Department of Natural Resources (DNR) administers programs related to protecting and enhancing Wisconsin's natural resources, including its air, land, water, forests, wildlife, fish, and plants. In FY 2022-23, DNR administered \$124.3 million in federal financial assistance.

We tested DNR's internal controls and compliance with grant requirements for one type B program: Geographic Programs - Great Lakes Restoration Initiative (GLRI) (Assistance Listing number 66.469). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DNR received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We identified the following internal control and compliance concern:

- Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring (Finding 2023-800).

As a result of Finding 2023-800, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement for the GLRI program.

### **Finding 2023-800: Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring**

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

DNR receives federal funding from the U.S. Environmental Protection Agency (EPA) for the GLRI program. The objective of the GLRI program is to advance protection and restoration of the Great Lakes Basin Ecosystem. To administer the GLRI program, DNR contracts with subrecipients located around the State, including counties, cities, and sewage districts.

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

DNR administers federal programs that are subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

(Uniform Guidance). Uniform Guidance includes three requirements related to the monitoring of subrecipients. First, 2 CFR s. 200.332 (a) (1) requires DNR to communicate certain award information to subrecipients at the time of the subaward. Second, 2 CFR s. 200.332 (b) requires DNR to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Finally, 2 CFR s. 200.332 (d) through (f) requires DNR to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

An EPA subaward policy further clarifies that the Uniform Guidance provisions are applicable to its grant programs, including a requirement for DNR to establish and follow a system for evaluating the risks of subrecipient noncompliance with laws, regulations, and the terms and conditions of the subaward, as required by 2 CFR ss. 200.332 (b) and (d). This policy also requires DNR to document its evaluations. In addition, EPA's policy requires that DNR establish and follow a process for deciding whether to impose additional requirements on subrecipients based on the risk assessments.

***Condition:***

DNR did not have documentation that it completed risk assessments for GLRI subrecipients during FY 2022-23. Although DNR reviewed subrecipient reimbursement requests and progress reports as its primary monitoring activity, the sufficiency of this level of monitoring cannot be assured without performing the required risk assessments. We also found that DNR did not obtain the single audit report from the Federal Audit Clearinghouse (FAC) or have documentation to support that it completed a review of the report for the largest subrecipient that received GLRI program funding in FY 2022-23.

***Context:***

DNR expended \$13.2 million under the GLRI program during FY 2022-23, including \$7.2 million that it provided to 18 subrecipients. We interviewed DNR staff to gain an understanding of its procedures for monitoring subrecipients. We reviewed the agreements between DNR and subrecipients to identify whether DNR had communicated the required award information to subrecipients. We also reviewed monitoring activities DNR performed for the GLRI program, including DNR's process to review subrecipient single audit reports and DNR's monitoring of subrecipients through progress reporting and reimbursement requests.

***Questioned Costs:***

None.

***Effect:***

Because DNR did not comply with all subrecipient monitoring compliance requirements for the GLRI program, there is a higher risk that DNR and its subrecipients are not in compliance with all federal requirements.

***Cause:***

DNR did not have a plan to monitor subrecipients for the GLRI program based on subrecipient risk assessments. DNR attributed the lack of documented risk assessments for GLRI program subrecipients to its close working relationship with the subrecipients and its reliance on program managers to assess and complete monitoring as needed.



In addition, DNR did not have sufficient procedures in place to ensure all GLRI subrecipient single audit reports were being obtained and reviewed. DNR staff indicated that they relied on the subrecipient to notify DNR when a single audit report was submitted to the FAC rather than DNR staff independently identifying and reviewing all relevant GLRI subrecipient single audit reports submitted to the FAC. Further, the DNR staff person completing single audit report reviews for DNR grant programs was not aware of all 18 GLRI subrecipients and had not requested this information in order to independently identify from the FAC those single audit reports that should have been reviewed.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Natural Resources develop a written monitoring plan for the Geographic Programs - Great Lakes Restoration Initiative program that includes policies and procedures for:*

- *completing risk assessments for each subrecipient;*
- *the specific monitoring steps that are required based on the level of subrecipient risk identified in a risk assessment;*
- *independently identifying and reviewing subrecipient single audit reports, if applicable; and*
- *maintaining documentation of all subrecipient monitoring activities performed.*

**Finding 2023-800: Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring**

***Geographic Programs - Great Lakes Restoration Initiative***  
 (Assistance Listing number 66.469)

<u>Award Numbers</u>	<u>Award Years</u>
00E01568	2015
00E02252	2017
00E02288	2017
00E02348	2018
00E02349	2018
00E02393	2018
00E02456	2019
00E02490	2019
00E02824	2020
00E02979	2021
00E02975	2021
00E03010	2021
01E03010	2022
00E03149	2022
00E03187	2022
00E03252	2022
00E03250	2022

**Questioned Costs:** None

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

As a result, we qualified our opinion on compliance for the subrecipient monitoring compliance requirement.

**Response from the Wisconsin Department of Natural Resources:** The Wisconsin Department of Natural Resources agrees with the audit finding and recommendations.

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## Department of Public Instruction

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The Wisconsin Department of Public Instruction (DPI) provides guidance and technical assistance to support public elementary and secondary education in Wisconsin. It also provides assistance for the development and improvement of public and school libraries. In FY 2022-23, DPI administered \$1.5 billion in federal financial assistance.

We tested DPI's internal controls and compliance with grant requirements for two type A programs: Child and Adult Care Food Program (Assistance Listing number 10.558) and Education Stabilization Fund (Assistance Listing number 84.425). We also tested Charter Schools (Assistance Listing number 84.282), which is a type B program. We identified the following internal control and compliance concern:

- Education Stabilization Fund—ESSER Fund Reporting (Finding 2023-400).

In addition, we followed up on the progress of DPI in addressing Finding 2022-400 of our FY 2021-22 audit (report 23-4), as well as Findings 2021-400 and 2021-401 of our FY 2020-21 audit (report 22-5). DPI implemented corrective actions to address Findings 2022-400, 2021-400, and 2021-401.

### **Finding 2023-400: Education Stabilization Fund—ESSER Fund Reporting**

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

The U.S. Department of Education provides funding to DPI for several subprograms of the Education Stabilization Fund grant program, which includes the Elementary and Secondary School Emergency Relief (ESSER) Fund (Assistance Listing number 84.425). The purpose of the ESSER Fund is to provide local educational agencies (LEAs), including charter schools, with emergency relief funds to address the effects of the public health emergency on elementary and secondary schools. The ESSER Fund includes three

rounds of funding. ESSER I was created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER II was created by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and ESSER III was created by the American Rescue Plan Act (ARPA).

DPI used the ESSER funding to address various LEA needs related to the public health emergency, including personal protective equipment, sanitation, and technology equipment. During FY 2022-23, DPI expended \$469.1 million under the ESSER Fund, of which \$12.4 million was expended under ESSER I, \$204.8 million was expended under ESSER II, and \$251.9 million was expended under ESSER III. During our FY 2020-21 audit, we issued Finding 2021-400 (report 22-5) related to a lack of documentation at DPI for the first annual ESSER report.

***Criteria:***

Under 2 CFR s. 200.303, DPI is required to establish and maintain effective internal controls over its federal programs to provide reasonable assurance that the federal programs are administered in compliance with federal laws and regulations as well as the terms and conditions of its federal awards. This includes effective internal controls over the preparation of reports for the federal government. Under 34 CFR s. 76.720 (b), DPI is required to submit an annual report to the U.S. Department of Education on the uses of ESSER funds. In addition, 34 CFR s. 76.730 requires that DPI retain supporting documentation for a federal award. In September 2022, DPI submitted its second ESSER annual report. This report was to include activity from March 13, 2020, through June 30, 2021.

***Condition:***

In its second annual ESSER report submitted during FY 2022-23, we identified that DPI reported inaccurate ESSER expenditure amounts for 6 of 26 LEAs whose underlying data we reviewed for the period January 1, 2021, through June 30, 2021. For example, for one LEA DPI reported \$13.5 million in ESSER expenditures for the period January 1, 2021, through June 30, 2021, when information on expenditures within its grant management system reported \$22.0 million in ESSER expenditures for that LEA during that period.

***Context:***

We interviewed DPI staff to gain an understanding of the procedures for preparing the ESSER Fund annual report and for submitting the report to the U.S. Department of Education. The reporting requires DPI to accumulate certain information for the 449 LEA recipients of ESSER funding. We requested copies of the information accumulated for the second ESSER annual report and used information from DPI's grant management system to assess the accuracy of the amounts included in the reports. We selected 26 LEAs to review the reported information for the ESSER expenditures, which included the State's largest LEA and 25 additional LEAs.

***Questioned Costs:***

None.

***Effect:***

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

**Cause:**

DPI indicated the data it compiled from the grant management system for the first annual ESSER report resulted in significant data quality issues that it had been identifying and correcting. One of the primary reasons for the data quality issues related to how ESSER funding allocated to private schools was compiled and extracted by the grant management system. We found DPI had addressed the data quality issues for reported LEA expenditures through December 31, 2020. However, ESSER expenditure data for the period from January 1, 2021, through June 30, 2021, included LEAs that had related private school allocations for which we identified errors. DPI acknowledged that errors could be present in certain LEA expenditure amounts when there was a private school allocation. However, to identify and correct such errors when compiling the second annual ESSER report, DPI had not completed a review of the grant management data for each LEA for the period from January 1, 2021, through June 30, 2021.

**☑ Recommendation**

*We recommend the Wisconsin Department of Public Instruction make changes to its grant management system or develop alternative procedures to ensure that all expenditure information is accurately reported for the Elementary and Secondary School Emergency Relief Fund program.*

**Finding 2023-400: Education Stabilization Fund—ESSER Fund Reporting**

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

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

**Questioned Costs:** None

**COVID-19—American Rescue Plan - Elementary and Secondary School  
Emergency Relief Fund** (Assistance Listing number 84.425U)

<u>Award Numbers</u>	<u>Award Years</u>
S425U210044	2021

**Questioned Costs:** None

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

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

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## Department of Transportation

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The Wisconsin Department of Transportation (DOT) administers transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. In FY 2022-23, DOT administered \$1.3 billion in federal financial assistance.

We tested DOT's internal controls and compliance with grant requirements for one type A program: Highway Planning and Construction (Assistance Listing number 20.205). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DOT received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We identified the following internal control and compliance concern:

- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2023-500).

### **Finding 2023-500: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

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

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Department of the Treasury (Treasury). CSLFRF was created under the American Rescue Plan Act (ARPA) and is administered by DOA. CSLFRF funding has certain requirements, including that the funds must be used to:

- respond to the public health emergency or its negative economic impacts;
- respond to the needs of workers performing essential work during the public health emergency;

- provide government services to the extent revenue losses due to the public health emergency reduced revenues; and
- make necessary investments in water, sewer, or broadband infrastructure.

DOA expended funding under the CSLFRF program for various programs that it established. In addition, DOA entered into a memorandum of understanding (MOU) with various state agencies to administer several different programs funded by the CSLFRF program. DOA entered into an MOU with DOT to fund certain DOT payroll costs for the State Patrol Overtime Pay Program.

***Criteria:***

Under 2 CFR s. 200.303, DOA and state agencies administering CSLFRF funding are responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards. Further, DOA is required to follow Treasury guidance that requires it to maintain documentation to demonstrate that CSLFRF funding was used in accordance with federal regulations. Under Treasury Final Rule (31 CFR Part 35), DOA and state agencies administering CSLFRF funding must establish rigorous oversight and internal control processes to monitor compliance with any applicable requirements of CSLFRF funding.

***Condition:***

In our review of expenditures under the CSLFRF program, we identified unallowable costs that were charged to the CSLFRF program. We found that DOT charged \$2,173 in salaries for employees not working in the State Patrol Division for the State Patrol Overtime Pay Program.

***Context:***

During FY 2022-23, the State expended \$747.5 million in CSLFRF funding. DOT expended \$1.4 million under the State Patrol Overtime Pay Program. We reviewed a sample of expenditures under this program, assessed the underlying support documentation, and inquired of DOT staff regarding the expenditures.

***Questioned Costs:***

\$2,173

***Effect:***

DOT may have charged unallowable costs to the CSLFRF program, which may have resulted in improper payments.

***Cause:***

The unallowable costs related to the DOT State Patrol Overtime Pay Program resulted from a coding error in one pay period that resulted in certain job titles not associated with the State Patrol Division being included in the charge to the CSLFRF-funded program.



**☑ Recommendation**

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*We recommend the Wisconsin Department of Transportation ensure only allowable costs are charged to federal grant programs, and work with the Department of Administration and the U.S. Department of the Treasury to resolve the questioned costs related to the Coronavirus State and Local Fiscal Recovery Funds program.*

**Finding 2023-500: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs**

***COVID-19—Coronavirus State and Local Fiscal Recovery Funds***  
(Assistance Listing number 21.027)

<u>Award Number</u>	<u>Award Year</u>
None	2021

***Questioned Costs:*** \$2,173

**Type of Finding:** Noncompliance

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

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## Department of Workforce Development

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The Department of Workforce Development (DWD) administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, federal grants funded \$291.9 million of DWD's FY 2022-23 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$308.9 million in regular unemployment insurance benefits.

We tested DWD's internal controls and compliance with grant requirements for one type A program: the Workforce Innovation and Opportunity Act (WIOA) Cluster (Assistance Listing numbers 17.258/17.259/17.278). In addition, we tested internal controls and compliance with grant requirements for a type A program from which DWD received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We identified the following internal control and compliance concern:

- WIOA Cluster—Federal Funding Accountability and Transparency Act Reporting (Finding 2023-600).

In addition, we followed up on the progress of DWD in addressing Finding 2022-600 of our FY 2021-22 audit (report 23-4). DWD implemented corrective actions to address Finding 2022-600.

We also followed up on the progress of DWD in addressing financial reporting concerns related to its use of predictive analytics for the Unemployment Insurance program (Finding 2021-003 from report 22-5). DWD implemented corrective actions to address Finding 2021-003.

## **Finding 2023-600: WIOA Cluster—Federal Funding Accountability and Transparency Act Reporting**

### ***Background:***

The U.S. Department of Labor provides funding to DWD for the WIOA Cluster, which includes the WIOA Adult Program, the WIOA Youth Activities program, and the WIOA Dislocated Worker Formula Grants program. This cluster is intended to provide a framework for delivery of workforce activities at the state and local levels to help job seekers access employment, education, training, and support services to succeed in the labor market. DWD subgrants funds under each program in the WIOA Cluster to local workforce development boards, and federal regulations allow for the transfer of funds between the WIOA Adult Program and WIOA Dislocated Worker Formula Grants program.

For the WIOA Cluster, subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting. During FY 2022-23, DWD accountants were responsible for summarizing grant award information and providing that information to DOA for uploading into the FFATA Subaward Reporting System (FSRS).

### ***Criteria:***

Under 2 CFR s. 170, DWD is required to report in FSRS subawards of \$30,000 or more under each WIOA program, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2022, it must be reported in FSRS no later than January 31, 2023. Several key data elements are required to be reported in FSRS, including information about the recipient, the amount of the award, and the date the subaward agreement was signed.

### ***Condition:***

We selected 27 subawards that were awarded by DWD under the WIOA Cluster during FY 2022-23, including original subawards and amendments to these subawards. We found that 2 of the 27 subawards selected for testing were not reported in FSRS in a timely manner. Although these two subawards were awarded in May 2023, they were not entered into FSRS at the time of our fieldwork in February 2024.

For the remaining 25 subawards, the date the subaward agreement was signed was reported incorrectly. Rather than reporting the date the subaward agreement was signed, DWD reported the date the subaward period began. This date was used incorrectly as the date the subaward agreement was signed for the initial subaward and for any amendments to a subaward.

### ***Context:***

Of the \$31.7 million DWD expended under the WIOA Cluster during FY 2022-23, \$23.9 million was provided to subrecipients. We interviewed DWD staff to gain an understanding of the procedures for compiling and reviewing information for subawards and for submitting the information in FSRS. We requested subaward agreements and amendments, summary spreadsheets, and reporting information

from FSRS for each subaward reviewed to assess if the subaward was reported in an accurate and timely manner.

**Questioned Costs:**

None.

**Effect:**

DWD did not comply with FFATA requirements for the accuracy and timely reporting of subawards in FSRS for the WIOA Cluster. The public and interested parties did not have access to transparent and timely information about the federal award spending decisions on *USASpending.gov* for the WIOA Cluster.

**Cause:**

DWD staff indicated that a single employee was responsible for obtaining and summarizing data used in FFATA reporting for the WIOA Cluster, and no additional oversight or review was performed.

For the two subawards that were not reported, DWD staff indicated that these were transfers of award amounts between different WIOA programs. DWD was not aware that reporting is separate for each WIOA program subaward in FFATA and that these transfers were required to be reported.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development implement procedures for review and oversight of its Federal Funding Accountability and Transparency Act reporting to ensure all required subawards of \$30,000 or more, including amendments or modifications, are identified and submitted in a timely manner and accurate award information, including the date the subaward agreement was signed, is reported.*

**Finding 2023-600: WIOA Cluster—Federal Funding Accountability and Transparency Act Reporting**

***Workforce Innovation and Opportunity Act Cluster***  
(Assistance Listing numbers 17.258/17.259/17.278)

<u>Award Numbers</u>	<u>Award Years</u>
AA-34803-20-55-A-55	2020
AA-36354-21-55-A-55	2021
AA-38564-22-55-A-55	2022

**Questioned Costs:** None

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

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





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## Other Agencies

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In addition to the departments of Administration, Children and Families, Health Services, Justice, Natural Resources, Public Instruction, Transportation, and Workforce Development, we also audited federal programs, followed up on the status of prior audit findings, or reported financial statement findings at nine other state agencies. The following is a summary of the work we performed at the departments of Agriculture, Trade and Consumer Protection; Military Affairs; Safety and Professional Services; Tourism; Veterans Affairs; the Board of Commissioners of Public Lands; the Office of the State Public Defender; the Public Service Commission, and the University of Wisconsin System.

### **Department of Agriculture, Trade and Consumer Protection**

The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) regulates agriculture, trade, and commercial activity in Wisconsin. DATCP enforces the State's primary consumer protection laws and administers programs related to agriculture and food production. In FY 2022-23, DATCP administered \$48.2 million in federal financial assistance.

We tested DATCP's internal controls and compliance with grant requirements for a type A program from which DATCP received funding from the Department of Administration (DOA): Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program (Assistance Listing number 21.027).

## **Department of Military Affairs**

The Wisconsin Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard, which is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. In FY 2022-23, DMA administered \$150.1 million in federal financial assistance.

We tested DMA's internal controls and compliance with grant requirements for a type A program from which DMA received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

## **Department of Tourism**

The Wisconsin Department of Tourism formulates a statewide marketing strategy to promote travel in Wisconsin. In FY 2022-23, the Department of Tourism administered \$6.8 million in federal financial assistance.

We tested the Department of Tourism's internal controls and compliance with grant requirements for a type A program from which the Department of Tourism received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

## **Department of Safety and Professional Services**

The Wisconsin Department of Safety and Professional Services (DSPS) is responsible for licensing professionals and enforcing laws related to ensuring safe and sanitary conditions in public and private buildings. In FY 2022-23, DSPS administered \$6.1 million in federal financial assistance.

We tested DSPS's internal controls and compliance with grant requirements for a type A program from which DSPS received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

## **Department of Veterans Affairs**

The Wisconsin Department of Veterans Affairs (DVA) provides benefits, programs, and services for veterans living in Wisconsin. DVA also operates three veterans homes that provide care for veterans. In FY 2022-23, DVA administered \$53.8 million in federal financial assistance.

We tested DVA's internal controls and compliance with grant requirements for a type A program from which DVA received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).



## **Board of Commissioners of Public Lands**

The Board of Commissioners of Public Lands (BCPL) administers various trust funds, including the Common School Fund, to support public schools and libraries. BCPL did not administer any federal financial assistance in FY 2022-23. However, we followed up on the progress of BCPL in addressing financial reporting concerns related to obtaining and reviewing a service organization audit report (Finding 2022-006 of report 22-26). BCPL implemented corrective actions to address this finding.

## **Office of the State Public Defender**

The Public Defender Board, which is known as the Office of the State Public Defender (OSPD), provides legal representation to persons who are accused of crimes or are defendants in certain civil matters. OSPD administered \$3.1 million in federal funding in FY 2022-23.

We tested OSPD's internal controls and compliance with grant requirements for a type A program from which OSPD received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

## **Public Service Commission**

The Public Service Commission (PSC) regulates utilities and certain aspects of local telephone services. PSC administers programs that awards grants for providing broadband services to businesses and residences. In FY 2022-23, PSC administered \$39.7 million in federal financial assistance.

We tested PSC's internal controls and compliance with grant requirements for a type A program from which PSC received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

## **University of Wisconsin System**

The University of Wisconsin (UW) System, which is rebranding itself as the Universities of Wisconsin, provides postsecondary academic education for approximately 161,000 students. As of June 2023, UW System had 13 four-year universities, 13 two-year branch campuses associated with a university, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. The 13 two-year branch campuses offer general education associate degrees and course credits that transfer to other degree-granting universities. UW System Administration consists of the UW System President's staff who assist the Board of Regents in establishing and monitoring systemwide policies, financial planning for the system, and maintaining fiscal control. In FY 2022-23, UW System administered \$1.8 billion in federal financial assistance.

We tested UW System's internal controls and compliance with grant requirements for one type A program: the Education Stabilization Fund (Assistance Listing number 84.425). In addition, we tested internal controls and compliance with

grant requirements for a type A program from which UW System received funding from DOA: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027).

In addition, we followed up on the progress of UW-Madison in addressing Findings 2022-700 and 2022-704, UW-La Crosse in addressing Finding 2022-701, UW-Platteville in addressing Finding 2022-702, and UW-Superior in addressing Finding 2022-703 of our FY 2021-22 audit (report 23-4). UW System Administration, UW-La Crosse, UW-Platteville, and UW-Superior implemented corrective actions to address our concerns related to these findings. UW-Madison implemented corrective actions to address Finding 2022-704 and partially addressed 2022-700.

In addition, we followed up on the progress of UW System Administration in addressing financial reporting concerns related to internal controls related to a new computer application implemented in April 2021 (Finding 2022-007 of report 22-26). UW System Administration implemented corrective actions to address this finding.

It is important for UW-Madison to work to resolve the outstanding prior-year finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 137 and describes the status of each finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

We also included the Wisconsin Humanities Council in our FY 2022-23 audit of UW System. The Wisconsin Humanities Council is a nonprofit organization associated with UW System, which is responsible for the fiscal and personnel administration of the Wisconsin Humanities Council. We tested internal controls and compliance with grant requirements for the Promotion of the Humanities Federal/State Partnership (Assistance Listing number 45.129) grant.

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# Schedule of Findings and Questioned Costs

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*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

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

## Section I

### Summary of Auditor's Results

As required by Uniform Guidance, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2022-23:

#### Financial Statements

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

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Type of auditor’s report issued on compliance for major programs: Unmodified for all major federal programs except for the following, which were qualified:

Emergency Rental Assistance Program  
(Assistance Listing number 21.023);

Children’s Health Insurance Program  
(Assistance Listing number 93.767);

Social Services Block Grant  
(Assistance Listing number 93.667);

Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises  
(Assistance Listing number 93.391);

Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response  
(Assistance Listing number 93.354);  
and

Geographic Programs - Great Lakes Restoration Initiative  
(Assistance Listing number 66.469).

Any audit findings disclosed that are required to be reported in accordance with s. 200.516 (a) of Uniform Guidance? Yes

Dollar threshold used to distinguish between type A and type B programs: \$30.0 million

Auditee qualified as a low-risk auditee? No

The following were major federal programs, determined in accordance with s. 200.518 (b) of Uniform Guidance:

Assistance Listing Number	Major Federal Program/Cluster
10.558	Child and Adult Care Food Program
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
16.575	Crime Victim Assistance
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Cluster
20.205	Highway Planning and Construction
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.469	Geographic Programs - Great Lakes Restoration Initiative
84.425	Education Stabilization Fund
93.044, 93.045, 93.053	Aging Cluster
84.282	Charter Schools
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.489, 93.575, 93.596	Child Care and Development Cluster
93.499	Low Income Household Water Assistance Program
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster

## Section II

### Financial Statement Findings

This schedule includes three deficiencies in internal control over financial reporting that we consider to be significant deficiencies. These deficiencies in internal control over financial reporting are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Findings 2022-001, 2022-005, 2022-006, and 2022-007 from the prior year (report 22-26) are no longer reportable. Repeat findings from report 22-26 are indicated with an asterisk (\*).

#### **Finding 2023-001: Department of Administration/Division of Enterprise Technology Information Security Access Review Process\***

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

Under s. 16.971 (2), Wis. Stats., the Department of Administration (DOA) is responsible for the State's information technology (IT) services, including ensuring that all state data processing facilities develop proper privacy and security procedures and safeguards. As a part of DOA, the Division of Enterprise Technology (DET) operates data centers to provide a variety of services to state agencies, including managing the mainframe for all executive branch agencies, managing servers for DOA and other executive branch agencies, and maintaining DOA-related systems. In addition, DET performs programming and security functions, including maintaining the infrastructure for STAR, which is the State's enterprise resource planning system that includes accounting, payroll, and purchasing systems used by most state agencies.

We have reported access review concerns related to DET accounts since our fiscal year (FY) 2015-16 audit and have made recommendations to DET to review and update access and retain documentation of such reviews. In prior audits, DET indicated that it attempted to complete user access reviews. However, it was unable to internally develop an effective and efficient access review process. In FY 2021-22, we reported a significant deficiency related to lack of access reviews and recommended that DET develop and complete a process to perform access reviews in accordance with the State of Wisconsin *IT Security Policy Handbook* by June 30, 2023 (report 22-26). DET agreed with our recommendation and timeline for implementation of corrective action, including completing access reviews by June 30, 2023.

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

The Wisconsin Access Control Standard states that the privileges assigned to roles or classes of users must be reviewed annually to validate the need for such privileges. Further, the Standard states that access to privileged accounts must be reviewed at least every six months to determine whether the account is still required and access remains appropriate.

An effective access review process contains the following key elements:

- identification of all active user accounts, both standard and privileged, that should be reviewed;

- a timeline to review identified user accounts within appropriate time frames;
- approval of each user account's access by entity staff at an appropriate level within the entity that understand the user's access requirements; and
- a process to validate that access changes resulting from the review were completed.

In addition, it is important that access review documentation is maintained and that responsibilities for the access review process are communicated to the appropriate entity staff.

***Condition:***

During FY 2022-23, DET developed access review procedures. However, DET did not complete access reviews in accordance with the policy and standards for all DOA and DOA-managed user accounts. DET has not completed access reviews in some areas since we first made a recommendation as part of our FY 2015-16 audit.

***Context:***

We reviewed the State of Wisconsin *IT Security Policy Handbook* and related standards, and we made inquiries of senior management to gain an understanding of the process for reviewing access and to assess progress DET made in addressing our FY 2021-22 recommendations.

As noted, the areas of insufficient access reviews are pervasive across several different types of accounts. Further, these accounts have access to various hardware and software located in the DET data centers, which could affect all executive branch agencies with resources connected to the DET network.

***Questioned Costs:***

None.

***Effect:***

Access reviews are important to ensure access remains appropriate based on user responsibilities and the principle of least privilege. Because DET hosts and supports a significant number of executive branch agency systems at its data centers, users with inappropriate access have the ability to affect the computing resources and data of all state agencies with resources connected to the DET network.

***Cause:***

In August 2022, DET began to work with a vendor to implement an access management tool for certain types of accounts. However, DET did not define the requirements needed for the tool to perform access reviews in accordance with the State of Wisconsin *IT Security Policy Handbook*. In May 2023, DET determined that it could not implement the tool because it could not meet DET needs.

DET did not perform effective access reviews for other types of accounts because the access review procedures had not yet been developed. The procedures were published on March 31, 2023.

**☑ Recommendation**

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We recommend the Department of Administration, Division of Enterprise Technology:

- for certain types of accounts, develop access review requirements by December 29, 2023;
- for certain types of accounts, work with a vendor to obtain an automated tool to perform access review in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the review and retaining documentation of the review and the updates made to access by June 30, 2024; and
- for other types of accounts, perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including by updating access based on the review and retaining documentation of the review and the updates made to access, by December 29, 2023.

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Administration, Division of Enterprise Technology:** The Wisconsin Department of Administration agrees with the audit finding and recommendations.

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### **Finding 2023-002: Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process\***

**Background:**

Under s. 16.971 (2), Wis. Stats., DOA is responsible for the State's IT services, including ensuring that all state data processing facilities develop proper privacy and security procedures and safeguards. Further, statutes require DOA to provide oversight and monitoring of state agency IT operations. As a part of DOA, DET operates data centers to provide a variety of services to state agencies, including managing the mainframe for all agencies, managing servers for DOA and other executive branch agencies, and maintaining DOA-related systems.

In FY 2018-19, DOA implemented the State of Wisconsin *IT Security Policy Handbook*, which includes policies for IT security and the related standards. Executive branch agencies are expected to comply with these policies and standards or obtain an approved exception to a policy or standard if compliance cannot be achieved. An exception is a known deviation from policies in the State of Wisconsin *IT Security Policy Handbook* and related standards. For example, DOA may approve an exception to allow an agency to deviate from an established IT security policy, such as a password policy.

We first reported concerns with the process for requesting an exception during our FY 2018-19 audit and made recommendations to DET to improve its process. In FY 2021-22, we reported a significant deficiency related to the exception process and



again recommended that DET improve its process (report 22-26). DET agreed with our recommendations and timelines for implementation of corrective action.

**Criteria:**

The compliance section of the State of Wisconsin *IT Security Policy Handbook* and related standards states that if compliance with particular policies or related standards is not feasible or technically possible, or if a deviation from a policy or standard is justifiable to support a business function, executive branch agencies can request an exception through the exception procedures established by the DOA/DET Bureau of Security. Further, the Security Policy and Standards Review and Maintenance section of the State of Wisconsin *IT Security Policy Handbook* and related standards states that the DOA/DET Bureau of Security is responsible for coordinating the review and tracking of exception requests to the IT security policies and standards.

An effective exception process contains the following key elements:

- identification of situations where established processes or configurations do not comply with established policies;
- a process to report exceptions to these policies by agency staff at an appropriate level within the agency;
- an assessment of the requested exception that includes consideration of the risks to the agency of authorizing the exception and of the potential to implement compensating controls;
- approval of exceptions by staff at an appropriate level within the agency that understand the policies and risks; and
- regular review of approved exceptions, such as annually, to ensure risks remain acceptable and to consider if changes can be made to alleviate the need for an exception.

In addition, it is important that documentation of exception requests and approvals be maintained and that the responsibilities for the exception process are appropriately communicated.

**Condition:**

In response to recommendations from our FY 2021-22 audit, DET completed its review of the existing IT security exception process and revised the process, including by developing a procedure for escalating noncompliance. Further, DET also developed an exception process training program and provided training to agency security officers and IT directors during FY 2022-23.

In response to recommendations from our FY 2021-22 audit, DET indicated that by March 31, 2023, it would complete a review of all processes and configuration that do not comply with the State of Wisconsin *IT Security Policy Handbook* and related standards and have all exceptions approved. The Policy, Standards and Procedures dashboard is a tool developed by DOA that identifies exceptions to the State of Wisconsin *IT Security Policy Handbook* and related standards, as self-reported by executive branch agencies. DET used the dashboard results to complete a preliminary analysis to determine whether each agency had approved written policies, standards, and/or procedures in place that align with the State of Wisconsin *IT Security Policy*

*Handbook* and related standards, and held quarterly meetings to discuss exceptions self-reported by executive branch agencies and provide guidance on submitting exceptions when an agency did not have approved written policies, standards, and/or procedures. A majority of agencies that did not have written policies, standards, and/or procedures submitted an exception request; however the requests were not fully approved before the end of FY 2022-23. We found that only 1 of 19 agencies that did not have written policies, standards, and/or procedures had an exception request approved before the end of FY 2022-23.

However, DET did not require exceptions when an agency did not fully implement specific controls based on the dashboard. In addition, based on our review of four executive branch agencies, we identified 27 controls that were partially or not implemented, but we found no exceptions documented for these control deficiencies. Some of these control deficiencies were communicated by us to DET during our FY 2021-22 audit.

***Context:***

We reviewed the State of Wisconsin *IT Security Policy Handbook* and related standards, made inquiries of DET staff, reviewed requested and approved exceptions, and evaluated the design of the updated exception process.

We evaluated the Policy Standards and Procedures dashboard for agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards. We compared the dashboard results against the spreadsheet of approved and in progress exceptions. We identified concerns with the exception process across seven policy areas in the State of Wisconsin *IT Security Policy Handbook* and related standards.

Most state agencies use computer systems that are located on the mainframe or on servers maintained in the DET data centers. Therefore, IT weaknesses at one agency can affect IT security for other agencies.

***Questioned Costs:***

None.

***Effect:***

Without a strong information security policy exception process in place, DET does not have an appropriate awareness of areas where policies are not being followed. As a result, weaknesses in the overall security in the state network may not be identified or corrected.

***Cause:***

DET staff indicated that other priorities, including reviewing and updating the State of Wisconsin *IT Security Policy Handbook* and related standards, prevented them from meeting the date in their corrective action plan. In addition, DET granted extensions to the due date for the exception request to some agencies. Further, the DET employee responsible for reviewing and approving exceptions left employment in spring 2023.

DET did not obtain exceptions from executive branch agencies for specific controls because it chose to focus on requiring exceptions when executive branch agencies did not have approved written policies, standards, and/or procedures in place that align with the State of Wisconsin *IT Security Policy Handbook* and related standards before requiring exceptions for specific controls.

**☑ Recommendation**

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We recommend the Department of Administration, Division of Enterprise Technology develop a plan and begin to identify and document exceptions where agencies are noncompliant or partially compliant with controls listed in the State of Wisconsin IT Security Policy Handbook and related standards by April 30, 2024.

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Administration, Division of Enterprise Technology:** The Wisconsin Department of Administration agrees with the audit finding and recommendation.

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### **Finding 2023-003: Department of Administration Information Technology Oversight and Monitoring Responsibilities\***

**Background:**

DOA is responsible for the State's IT services, including providing oversight and monitoring of executive branch agency IT operations. We first recommended that DOA develop and implement executive branch agency IT policies and standards and provide oversight and monitoring of executive branch agencies' IT operations eight years ago during our FY 2014-15 audit. During subsequent audits, we recommended that DOA take steps to identify, assess, and address risks to the State's IT environment. These steps were to include completion of a comprehensive risk management program across all executive branch agencies. DOA has taken steps including:

- implementing in FY 2018-19 the State of Wisconsin *IT Security Policy Handbook*, which includes policies for IT security and the related standards with which executive branch agencies are expected to comply;
- developing in FY 2019-20 a risk assessment plan, which contained a plan for improving vulnerability management and completing penetration testing;
- initiating efforts in FY 2020-21 to develop a baseline understanding of agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards;
- implementing and configuring in FY 2021-22 a new vulnerability management tool; and
- performing vulnerability scans in FY 2022-23.

During our FY 2021-22 audit (report 22-26), we found that DOA did not establish a plan for important monitoring steps, such as analyzing the effectiveness of the procedures established by executive branch agencies. We reported a significant deficiency related to DOA's oversight and monitoring and recommended that DOA improve its monitoring program and update its risk assessment program. DET agreed with our recommendations and timeline for implementation of corrective action.

**Criteria:**

Wisconsin Statutes give DOA responsibility for the State's IT services. Under s. 16.971 (2), Wis. Stats., DOA is required to work with executive branch agencies to establish IT policies, procedures, and planning processes. In addition, statutes require DOA to monitor adherence to these policies, procedures, and processes. Further, statutes require DOA to provide oversight and monitoring of executive branch agency IT operations, which includes ensuring:

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

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

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

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

**Condition:**

During our FY 2022-23 audit, we again found that DOA did not have sufficient oversight and monitoring in place to ensure executive branch agency adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. DOA completed and published a dashboard of agency compliance with the *IT Security Policy Handbook* and related standards based on information self-reported by executive branch agencies. DOA used the dashboard results to complete a preliminary analysis of whether each agency had approved written policies, standards, and/or procedures in place that aligned with the State of Wisconsin *IT Security Policy Handbook* and related standards. DOA held quarterly meetings with agency staff to assist agencies in developing written

policies, standards, and/or procedures. However, DOA did not take steps to assess the accuracy of the agency-reported information as it related to compliance with controls in the *IT Security Policy Handbook* and related standards.

Given its statutory responsibilities, it would be expected that DOA would assess the accuracy of the self-reported information in the dashboard and determine the effectiveness of the policies, standards, and/or procedures established by the executive branch agencies. In our review of agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards, we found that 10 controls reported as being compliant by four agencies were not compliant based on our audit work and discussions with agencies. For example, one agency assessed five controls as implemented, and after our analysis and follow up with the agency, we determined the agency should have assessed the controls as partially implemented.

During our FY 2022-23 audit, DOA continued to work with executive branch agencies to implement a new vulnerability management tool for use at 13 agencies. As of June 30, 2023, 12 of 13 agencies had implemented the new tool. The remaining agency did not purchase the correct vulnerability scanning tool license. DOA developed processes to perform and review the vulnerability scans. However, DOA did not establish detailed plans for how ongoing vulnerability assessments would be performed or how DOA would respond to those assessments and make changes to the State's IT environment.

Finally, DOA did not make further progress in updating its risk assessment plan to include consideration of the risks related to known deviations from policies in the State of Wisconsin *IT Security Policy Handbook* and related standards, as well as risks related to vulnerability assessments. For example, DOA may approve an exception to allow an agency to deviate from an established IT security policy, such as a password policy. Although deviations from the policies have been approved, the deviations may bring additional risk that DOA should consider in its oversight and monitoring of the State's IT environment. In Finding 2023-002, we continued to make recommendations for DOA to improve the information security policy exception process.

**Context:**

State agencies rely on computer systems to complete critical functions, including processing checks, accounting for cash receipts, preparing financial statements, and administering federal grant programs. DOA is responsible for ensuring these computer systems are properly secured. We interviewed key DOA staff to gain an understanding of the steps that were taken by June 30, 2023, to provide oversight and monitoring of executive branch agency IT operations and adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. We also interviewed key DOA staff to gain an understanding of DOA's plans for utilizing the enterprise vulnerability management tool to identify vulnerabilities with security patch, configuration, and regulatory compliance issues. We evaluated the dashboard of executive branch agency compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards. We compared the dashboard results against our review of agency compliance with certain IT policies and standards for four executive branch agencies.

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

**Questioned Costs:**

None.

**Effect:**

For FY 2022-23, DOA did not comply with s. 16.971 (2), Wis. Stats., which requires DOA to provide oversight and monitoring of executive branch agency IT operations and adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. Insufficient monitoring of agency IT environments can lead to vulnerabilities in the State's network, known or unknown, because there is no assurance that all systems are meeting the minimum level of security for the State's IT environment, as established in the State of Wisconsin *IT Security Policy Handbook* and related standards. Weaknesses in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system. Further, agencies can face financial penalties and reputational damage when their confidential or sensitive data is compromised.

**Cause:**

DOA did not establish a sufficient monitoring process to analyze the accuracy of the agency-reported information. DOA should develop a plan for the review of agency reported compliance with controls in the State of Wisconsin *IT Security Policy Handbook* and related standards. This plan could include different levels of review based on an assessment of risk to the State's IT environment and could be cycled to smooth the effort over a period of time.

Finally, DOA indicated it delayed updates to the risk assessment program, which is expected to address known vulnerabilities, until the State of Wisconsin *IT Security Policy Handbook* and related standards updates were published, which was in August 2023.

 **Recommendation**

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*We recommend the Wisconsin Department of Administration, Division of Enterprise Technology comply with its statutory responsibilities to provide oversight and monitoring of executive branch agency adherence to the State's IT policies by:*

- *developing and communicating to executive branch agencies by May 31, 2024, a monitoring plan to review the effectiveness of all agency-reported compliance with controls in the State of Wisconsin IT Security Policy Handbook and related standards; and*
- *updating its risk management program by December 29, 2023, including by considering the risks related to approved policy exceptions and remediating known vulnerabilities.*

**Type of Finding:** Significant Deficiency

**Response from the Wisconsin Department of Administration, Division of Enterprise Technology:** The Wisconsin Department of Administration agrees with the audit finding and recommendations.

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## Section III

### Federal Award Findings and Questioned Costs

Uniform Guidance requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to make a management decision. The specific information that Uniform Guidance requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies’ responses. Agencies’ corrective action plans for audit findings are included in the Corrective Action Plans chapter, which begins on page 269.

Repeat findings from report 23-4 are marked with an asterisk (\*).

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

##### Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-100 p. 34	14.228	Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2023-100 p. 34	14.228	COVID-19—Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii	Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	14.228	Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	14.228	COVID-19—Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ 0</b>

#### U.S. DEPARTMENT OF JUSTICE

##### Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-106 p. 50	16.575	Crime Victim Assistance	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	\$ 0

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

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

**Wisconsin Department of Justice**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-900 p. 93	16.575	Crime Victim Assistance	Federal Funding Accountability and Transparency Act Reporting	\$ 0
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				\$ 0

**U.S. DEPARTMENT OF LABOR**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-106 p. 50	17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act Cluster	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	\$ 0

**Wisconsin Department of Workforce Development**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-600 p. 110	17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act Cluster	Federal Funding Accountability and Transparency Act Reporting	\$ 0
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				\$ 0

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

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-102* p. 40	21.023	COVID-19—Emergency Rental Assistance Program	Documentation to Support Applicant Eligibility and Benefit Payments	\$ 15,056, Plus an Undetermined Amount
2023-103 p. 43	21.023	COVID-19—Emergency Rental Assistance Program	Subrecipient Monitoring	Undetermined
2023-101 p. 37	21.026	COVID-19—Homeowner Assistance Fund	Service Organization Internal Controls	0
2023-104 p. 45	21.026	COVID-19—Homeowner Assistance Fund	Documentation to Support Applicant Eligibility and Benefit Payments	10,886, Plus an Undetermined Amount



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

**Wisconsin Department of Administration** (continued)

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-105 p. 48	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	\$ 141,062

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-307 p. 83	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	\$ 103,671 Plus an Undetermined Amount
2023-309 p. 90	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	19,817

**Wisconsin Department of Transportation**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-500 p. 105	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	\$ 2,173

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

\$ 292,665  
Plus an  
Undetermined  
Amount

**U.S. ENVIRONMENTAL PROTECTION AGENCY**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-106 p. 50	66.469	Geographic Programs - Great Lakes Restoration Initiative	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	\$ 0

**Wisconsin Department of Natural Resources**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-800 p. 97	66.469	Geographic Programs - Great Lakes Restoration Initiative	Subrecipient Monitoring	\$ 0

**TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY**

\$ 0

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

**U.S. DEPARTMENT OF EDUCATION**

**Wisconsin Department of Public Instruction**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-400 p. 101	85.425	COVID-19—Elementary and Secondary School Emergency Relief Fund	ESSER Fund Reporting	\$ 0
2023-400 p. 101	85.425	COVID-19—American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	ESSER Fund Reporting	0
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<b>\$ 0</b>

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

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-100 p. 34	93.499	COVID-19—Low Income Household Water Assistance Program	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2023-106 p. 50	93.499	COVID-19—Low Income Household Water Assistance Program	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	93.575	Child Care and Development Block Grant	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	93.575	COVID-19—Child Care and Development Block Grant	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0
2023-106 p. 50	93.658	Foster Care Title IV-E	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	0

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

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-201 p. 57	93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Subrecipient Monitoring	\$ 0
2023-202 p. 59	93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Federal Funding Accountability and Transparency Act Reporting	0
2023-202 p. 59	93.575	Child Care and Development Block Grant	Federal Funding Accountability and Transparency Act Reporting	0
2023-202 p. 59	93.575	COVID-19—Child Care and Development Block Grant	Federal Funding Accountability and Transparency Act Reporting	0
2023-200 p. 56	93.667	Social Services Block Grant	Subrecipient Contracts	0

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-304 p. 74	93.044, 93.045, 93.053	Aging Cluster	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2023-308 p. 86	93.044	COVID-19—Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Subrecipient Monitoring	0
2023-308 p. 86	93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Subrecipient Monitoring	0
2023-308 p. 86	93.045	COVID-19—Special Programs for the Aging, Title III, Part C, Nutrition Services	Subrecipient Monitoring	0
2023-308 p. 86	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Subrecipient Monitoring	0
2023-308 p. 86	93.053	Nutrition Services Incentive Program	Subrecipient Monitoring	0
2023-306 p. 79	93.354	COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Subrecipient Monitoring	0
2023-304 p. 74	93.391	COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Federal Funding Accountability and Transparency Act Reporting	0

**134 } SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

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

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2023-305 p. 76	93.391	COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Subrecipient Monitoring	\$ 0
2023-301 p. 68	93.667	Social Services Block Grant	Subrecipient Contracts	0
2023-302 p. 70	93.667	Social Services Block Grant	FFATA Reporting	0
2022-300 p. 65	93.767	Children’s Health Insurance Program	Eligibility for the Children’s Health Insurance Program	689,004
2023-300 p. 65	93.767	COVID-19—Children’s Health Insurance Program	Eligibility for the Children’s Health Insurance Program	12,017,109
2023-303 p. 71	93.778	Medical Assistance Program	IRIS Financial Integrity and Accountability Oversight Activities	0
2023-303 P 71	93.778	COVID-19—Medical Assistance Program	IRIS Financial Integrity and Accountability Oversight Activities	0
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$12,706,113</u>
<b>TOTAL KNOWN QUESTIONED COSTS FOR THE STATE OF WISCONSIN</b>				<u>\$12,998,778</u> Plus an Undetermined Amount

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## **AUDITEE SECTION**

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## Summary Schedule of Prior Audit Findings

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**Federal Compliance Findings** | **Financial Statement Findings**  
pages 138-151 | pages 152-158



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary

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**Status of Prior Year Audit Findings**

**Finding:** Coronavirus State and Local Fiscal Recovery Fund—Unallowable Costs (2022-100)

**Federal Program:** COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

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

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

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**Finding:** Low-Income Home Energy Assistance Program—Heating Benefit Calculation (2022-101)

**Federal Program:** COVID-19—Low-Income Home Energy Assistance Program (ALN 93.568), Low Income Home Energy Assistance Program (ALN 93.568)

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

Person responsible for corrective action:  
David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)

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**Finding:** Emergency Rental Assistance Program—Documentation to Support Applicant Eligibility and Benefit Payments (2022-102)

**Federal Program:** COVID-19—Emergency Rental Assistance Program (ALN 21.023)

**Status of Audit Finding:** Partially Corrected

Corrective action was taken as related to the auditor’s recommendations that the Department obtain required documentation or seek to recoup improper benefit payments it made to identified individuals, and regularly review and update its procedures to ensure that it is following guidance from the U.S. Department of the Treasury in administering the Wisconsin Emergency Rental Assistance Program. Corrective action to provide further training to community action agencies and Energy Services, Inc., to address individual instances of noncompliance based on monitoring of accepted documentation was not completed by the anticipated date, and instead will be completed by April 30, 2024.



Person responsible for corrective action:  
 David Pawlisch, Administrator  
 Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)

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**Finding:** Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards (2022-103)

**Federal Program:** COVID-19—Coronavirus Relief Fund (ALN 21.019), COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

**Status of Audit Finding:** Partially Corrected

Corrective action for which a date later than June 30, 2023, was identified in the Department’s corrective action plan has yet to be completed. Specifically, the Department’s Bureau of Financial Management will evaluate federal grant expenditures reported in the STAR General Ledger as it prepares its schedule of expenditures of federal awards (SEFA) and ensure it is adjusting expenditures for material prior-year transfers of expenditures in the current year in a manner consistent with requirements of the Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and additional guidance provided by the Department’s State Controller’s Office concurrent with the submission of the FY 2022-23 SEFA, which is anticipated to be November 2023.

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

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**Finding:** Low-Income Home Energy Assistance Program—Federal Funding Accountability and Transparency Act Reporting (2022-104)

**Federal Program:** Low-Income Home Energy Assistance Program (ALN 93.568)

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

Persons responsible for corrective action:  
 David Pawlisch, Administrator  
 Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)

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

Dustin Trickle, Executive Policy and Budget Manager  
 Division of Executive Budget and Finance  
[dustin.trickle1@wisconsin.gov](mailto:dustin.trickle1@wisconsin.gov)

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## 140 » SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

**Federal Program:** COVID-19-Coronavirus Relief Fund (ALN 21.019)

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

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

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State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

**Status of Prior Year Audit Findings Federal**

**Finding:** Disaster Grants—Public Assistance (Presidentially Declared Disasters)—Unallowable Costs (2022-300)

**Federal Program:** COVID-19—Disaster Grants—Public Assistance (Presidentially Declared Disasters) (ALN 97.036)

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

On April 4, 2023, DHS provided DMA with a credit invoice in STAR for \$855,368 for the costs noted in the audit, DMA returned these funds to FEMA.

Person responsible for corrective action:

Barry Kasten, Director  
 Bureau of Fiscal Services, Division of Enterprise Services

[Barry.kasten@dhs.wisconsin.gov](mailto:Barry.kasten@dhs.wisconsin.gov)

**Finding:** Medical Assistance Program—Home and Community Based Services Unallowable Costs (2022-301)

**Federal Program:** Medical Assistance Program (ALN 93.778)

**Status of Audit Finding: Partially Corrected**

A formal notification was sent to the contractor. The contractor is required to send a root cause analysis and corrective action plan to DHS in July explaining how they will fix the error and specified timeline it will take.

Person responsible for corrective action:

Ann Lamberg, Deputy Director  
 Bureau of Quality and Oversight, Division of Medicaid Services

[ann.lamberg@dhs.wisconsin.gov](mailto:ann.lamberg@dhs.wisconsin.gov)

**Finding:** Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards (2022-302)

**Federal Program:** WIC Special Supplemental Nutrition Program for Women, Infants, and Children (ALN 10.557); COVID-19-Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323); Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323); COVID-19—Medical Assistance Program (ALN 93.778); Medical Assistance Program (ALN 93.778); COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

**Status of Audit Finding: Partially Corrected**

DOA issued WAM 10.03 (Accounting for Federal Disallowed Costs and Cost Swaps of Prior Fiscal Year Expenditures) to provide instructions for agencies on how to record the cost swaps and prior-year transfers mentioned in this finding. DHS has been following this policy for FY23. Also, DHS will use expenses incurred for SEFA purposes when preparing the grant schedule.

Person responsible for corrective action:

Barry Kasten, Director  
Bureau of Fiscal Services, Division of Enterprise Services  
[Barry.kasten@dhs.wisconsin.gov](mailto:Barry.kasten@dhs.wisconsin.gov)

**Finding:** Federal Funding Accountability and Transparency Act Reporting—Immunization Cooperative Agreements (2022-303)

**Federal Program:** COVID-19—Immunization Cooperative Agreements (ALN 93.268), Immunization Cooperative Agreements (ALN 93.268)

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

Person responsible for corrective action:

Vanessa Salata, Section Chief  
Expenditure Accounting Section, Bureau of Fiscal Services, Division of Enterprise Services  
[Vanessaa.salata@dhs.wisconsin.gov](mailto:Vanessaa.salata@dhs.wisconsin.gov)

**Finding:** Coronavirus State and Local Fiscal Recovery Funds—Monitoring of Local and Tribal Health Department Response and Recovery Support Program Expenditures (2022-304)

**Federal Program:** COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

**Status of Audit Finding: Partially Corrected**

DHS has addressed the first three corrective actions.

- DHS created a manual specific to monitoring guidance for the Coronavirus State and Local Fiscal Recovery Funds granted to local and tribal health departments (LTHDs).
- DHS is tracking each LTHD and their report submission status. Missing submissions and inconsistencies between GEARS and progress/financial report submissions are identified.
- DHS reviewed the current scope of work and determined revisions were needed to provide more examples of allowable expenses and clarify reporting requirements. This scope of work revision is currently in the process of being executed via modification.

DHS has continued to work with the City of Milwaukee to correct the fourth recommendation. As of June 30, 2023, City of Milwaukee was up to date on all reports excluding the first quarter of calendar year 2023. After June 30, DHS again reached out to City of Milwaukee and established a timeframe for submission which was July 2023. DHS received the report, and Milwaukee is in compliance with all quarterly reporting as of July 20, 2023. DHS continues to work with City of Milwaukee on some discrepancies between their GEARS reporting and progress/financial reports.

Person responsible for corrective action:  
 Karen Drogsvold, Budget Section Manager  
 Bureau of Operations, Division of Public Health  
[Karen.drogsvold@dhs.wisconsin.gov](mailto:Karen.drogsvold@dhs.wisconsin.gov)

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

**Federal Program:** COVID-19-Medical Assistance Program (ALN 93.778), Medical Assistance Program (ALN 93.778)

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

DMS reviewed payments for services to the five providers referenced in the finding and confirmed they were paid appropriately based on their Medicaid certification dates and policy relating to reimbursement for Medicare crossover claims.

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

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

**Federal Program:** COVID-19-Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323), Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323)

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

DPH has trained staff on policies and is following its policies for conducting risk assessments. DPH has completed risk assessments for every subaward as recommended by BPC. Information has been sent to Grant Administration.

Person responsible for corrective action:  
 Elizabeth Brotheridge, Administration Section Manager  
 Bureau of Communicable Diseases, Division of Public Health  
[Elizabeth.brotheridge@dhs.wisconsin.gov](mailto:Elizabeth.brotheridge@dhs.wisconsin.gov)

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

**Federal Program:** COVID-19-Medical Assistance Program (ALN 93.778), Medical Assistance Program (ALN 93.778)

**Status of Audit Finding: Not Corrected**

The provider affected by this finding will submit audited financial statements in January 2024. At that time, the requirement to obtain audited financial statements will be met. DHS continues to disagree with the recommendation as it relates to posting audit results to the state website.

Person responsible for corrective action:  
David Albino, Deputy Director  
Bureau of Rate Setting, Division of Medicaid Services  
[Davida.albino@dhs.wisconsin.gov](mailto:Davida.albino@dhs.wisconsin.gov)

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**Finding:** Coronavirus Relief Fund-Skilled Nursing Facility Incentive Program (2021-305)

**Federal Program:** COVID-19-Coronavirus Relief Fund (ALN 21.019)

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

Person responsible for corrective action:  
David Albino, Deputy Director  
Bureau of Rate Setting, Division of Medicaid Services  
[Davida.albino@dhs.wisconsin.gov](mailto:Davida.albino@dhs.wisconsin.gov)

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**Finding:** Coronavirus Relief Fund-Unallowable Costs (2021-307)

**Federal Program:** COVID-19-Coronavirus Relief Fund (ALN 21.019)

**Status of Audit Finding: Not Corrected**

DHS believes costs were appropriate for the Coronavirus Relief Fund.

Person responsible for corrective action:  
Barry Kasten, Director  
Bureau of Fiscal Services, Division of Enterprise Services  
[Barry.kasten@dhs.wisconsin.gov](mailto:Barry.kasten@dhs.wisconsin.gov)

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

**Federal Program:** Block Grants for Prevention and Treatment of Substance Abuse (ALN 93.959)

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

Exception: Due to the award years being closed, 2020 and 2021 were not included in the updated corrective action that resulted from the March 2022 discoveries.

Person responsible for corrective action:  
Vanessa Salata, Section Chief  
Expenditure Accounting Section Chief, Bureau of Fiscal Services, Division of Enterprise Services  
[Vanessaa.salata@dhs.wisconsin.gov](mailto:Vanessaa.salata@dhs.wisconsin.gov)

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

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

**Status of Audit Finding: Partially Corrected**

DHS has made the system edits to prevent workers from manually certifying members for CHIP when they do not meet the age requirements. DHS plans to develop a report by December 31, 2023, to identify CHIP children in CARES who have aged out without worker action, and to use this report to correct cases and identify specific agencies with training or process improvement needs. We expect any related case correction, training, and process improvement activities to be completed by the end of the unwinding period, by June 2024.

Person responsible for corrective action:

Jori Mundy, Director

Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services

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

Jonelle Brom, Director

Bureau of Eligibility Operations and Training, Division of Medicaid Services

[jonelle.brom@dhs.wisconsin.gov](mailto:jonelle.brom@dhs.wisconsin.gov)

Dave Varana, Director

Bureau of Fiscal Accountability and Management, Division of Medicaid Services

[dave2.varana@dhs.wisconsin.gov](mailto:dave2.varana@dhs.wisconsin.gov)

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

**Federal Program:** Medical Assistance Program (ALN 93.778)

**Status of Audit Finding: Corrective Action No Longer Warranted**

This finding has been closed by the Center for Medicare & Medicaid Services.

Person responsible for corrective action:

Anthony J. Baize, Inspector General

Office of the Inspector General

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



Jill K. Underly, PhD, State Superintendent

### Status of Prior Year Audit Findings

**Finding:** Supporting Effective Instruction State Grants—Federal Funding Accountability and Transparency Act Reporting (2022-400)

**Federal Program:** Supporting Effective State Grants (formerly Improving Teacher Quality State Grants) (ALN 84.367)

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

Person responsible for corrective action:  
Angeline Gaster, Assistant Director, School Financial Services  
Division for Finance and Management  
[angeline.gaster@dpi.wi.gov](mailto:angeline.gaster@dpi.wi.gov)

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

**Federal Program:** COVID-19-Elementary and Secondary School Emergency Relief Fund (ALN 84.425D)

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

Person responsible for corrective action:  
Shelly Babler, Director, Title I and School Support Team  
Division for Student and School Success  
[shelly.babler@dpi.wi.gov](mailto:shelly.babler@dpi.wi.gov)

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

**Federal Program:** COVID-19-Elementary and Secondary School Emergency Relief Fund (ALN 84.425D)

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

Person responsible for corrective action:  
Angeline Gaster, Assistant Director, School Financial Services  
Division for Finance and Management  
[angeline.gaster@dpi.wi.gov](mailto:angeline.gaster@dpi.wi.gov)

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Department of Workforce Development  
Administrative Services Division  
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Madison, WI 53707  
Telephone: (608) 266-1024  
Fax: (608) 267-7952



Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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### Status of Prior Year Audit Findings

**Finding:** Unemployment Insurance Program—Reporting (2022-600, 2021-600)

**Federal Program:** COVID-19—Unemployment Insurance (ALN 17.225), Unemployment Insurance (ALN 17.225)

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

**Person responsible for corrective action:**

Name, Title: Jim Chiolino, Administrator  
Division or Unit (If applicable): Unemployment Insurance Division  
Email address: [jim.chiolino@dwd.wisconsin.gov](mailto:jim.chiolino@dwd.wisconsin.gov)

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### Status of Prior Year Audit Findings

**Finding:** Research and Development Cluster—Physical Inventory Requirements for Federal Equipment (2022-700)

**Federal Program:** Research and Development Cluster (Various)

**Status of Audit Finding: Partially Corrected**

The Property Control office is now fully staffed and on track to complete the full biennial audit by the end of FY 2024. As of 6/30/23, over half of the departments had been inventoried.

Person responsible for corrective action:  
Cha Ying Lor, Finance Associate Director  
Property Control  
Chaying.lor@wisc.edu

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**Finding:** Research and Development Cluster—Unallowable Costs (2022-704)

**Federal Program:** Research and Development Cluster (Various)

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

Person responsible for corrective action:  
Kelly Belshaw, Audit Coordinator  
Research and Sponsored Programs  
Belshaw@rsp.wisc.edu

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Office of Research and Sponsored Programs  
University of Wisconsin-Madison 21 N. Park St, STE 6301 Madison, Wisconsin 53715  
608/262-3822 Fax: 608/262-5111 www.rsp.wisc.edu

**Business Services**

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**Status of Prior Year Audit Findings**

**Finding:** Higher Education Emergency Relief Fund—UW-La Crosse Institutional Aid Allowable Costs (2022-701)

**Federal Program:** COVID-19—Higher Education Emergency Relief Fund (ALN 84.425F)

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

Person responsible for corrective action:

Spencer Wyman-Green

Assistant Controller

Business Services

UW-La Crosse

[sgreen@uwlax.edu](mailto:sgreen@uwlax.edu)



**Status of Prior Year Audit Findings**

**Finding:** Higher Education Emergency Relief Fund—UW-Platteville Institutional Aid Allowable Costs (2022-702)

**Federal Program:** COVID-19—Higher Education Emergency Relief Fund (ALN 84.425F)

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

Person responsible for corrective action:  
Marie Wamsley, Controller  
Financial Services  
[wamsleym@uwplatt.edu](mailto:wamsleym@uwplatt.edu)

Jay McDermott, Associate Controller  
Financial Services  
[mcdermottja@uwplatt.edu](mailto:mcdermottja@uwplatt.edu)

---

Financial Services

2205 Ullsvik Hall | 1 University Plaza Stop 1 | Platteville WI 53818-3099  
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### Status of Prior Year Audit Findings

**Finding:** Higher Education Emergency Relief Fund—UW-Superior Institutional Aid Allowable Costs (2022-703)

**Federal Program:** COVID-19—Higher Education Emergency Relief Fund (ALN 84.425F)

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

UW-Superior has reviewed the expenses and determined that expenses are allowable and supported with adequate documentation. The attached pivot tables demonstrate the extent of the review that was done. No further actions are needed.

Person responsible for corrective action:

Shaun Marshall, Director of Business and Financial Services, Controller  
Administration and Finance, Business of Financial Services  
Smarsha2@uwsuper.edu

Business Office, Old Main 202-206  
Belknap & Catlin, Superior, WI 54880-4500  
Phone: 715.394.8017 / Fax: 715.394.8107



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Trina Zanow, Division Administrator

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**Status of Prior Year Audit Findings**

**Finding:** Department of Administration/Division of Enterprise Technology Information Security Access Review Process (2022-002)

**Status of Audit Finding:**

Partially Corrected

**Planned Corrective Action:**

The Division of Enterprise Technology (DET) developed a process to perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the reviews on March 31, 2023.

DET is currently working on the implementation of an Active Directory audit tool to aid in the access review of privileged and unprivileged accounts. Implementation of the audit tool has encountered several challenges and DET is in the process of acquiring additional technical assistance to complete the implementation. After implementation of the audit tool, privileged and unprivileged Active Directory accounts access reviews will be conducted following the access review process. A due date for completion of Active Directory privileged and unprivileged accounts will be determined following the audit tool implementation. A status update will be provided to LAB on December 30, 2023.

DET will perform an access review of non-Active Directory (e.g., RACF, local accounts) privileged and unprivileged accounts using the Access Review process by December 30, 2023.

Person responsible for corrective action:

Trina Zanow, CIO  
Division of Enterprise Technology  
Trina.Zanow@wisconsin.gov

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**Finding:** Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process (2022-003)

**Status of Audit Finding:**

Partially Corrected

**Planned Corrective Action:**

DOA/DET completed a review of its existing IT security exception process and revised the process. The revised process included developing an escalation procedure for escalating noncompliance with established policies to senior management within the Department of Administration as well as the noncompliant executive branch agency. The revised form and procedure were published to the DET Customer Center website on November 1, 2023.

DOA/DET developed an exception process training program, including an exception process Frequently Asked Questions (FAQ) document, training presentation and training video. The FAQ, training presentation and training video were published to the DET Customer Center site on January 30, 2023. The training presentation was provided to agency security officers on 01/24/2023 and to IT Directors on 01/25/2023.

DOA/DET completed and documented a review and assessment of processes and configurations that do not comply with established policies via the first quarter agency submissions of the Policy, Standards and Procedures (PSP) template. In addition, DOA/DET met with and maintained documentation of discussions and meetings with agency

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staff regarding the PSP review and exception process. The PSP exception process requested agencies to submit a security exception for any policies, standards and/or procedures that were not written and approved. Exception requests were asked to be submitted no later than March 31, 2023. Approval of all agency exceptions are expected to be completed by June 30, 2023.

Person responsible for corrective action:

Trina Zanow, CIO  
Division of Enterprise Technology  
Trina.Zanow@wisconsin.gov

**Finding:** Department of Administration Information Technology Oversight and Monitoring Responsibilities (2022-004, 2021-001, 2020-002, 2019-003, 2018-004, 2017-005)

**Status of Audit Finding:**

Partially Corrected

**Planned Corrective Action:**

The Division of Enterprise Technology (DET) worked with executive branch agencies and completed collecting revised information from executive branch agencies via the Agency IT Policies, Standards and Procedures (PSP) dashboard template on December 15, 2022.

DET completed analysis of individual executive branch agency PSP responses to assess adherence to the State of Wisconsin IT Security Policy Handbook and related standards on January 4, 2023. DET met with each executive branch agency to review demonstrated compliance with the States IT policies and standards or to obtain an approved exception following the IT Security Exception process. PSP Exceptions where needed were obtained by March 31, 2023. Approval of all agency exceptions is expected to be completed by June 30, 2023.

DET is working with the agency security staff to develop a monitoring plan to periodically review the effectiveness of agency-reported information in the IT Policies, Standards and Procedures (PSP) dashboard. DET is using the established IT Policy, Standards and Procedures (PSP) template and operational procedures to measure adherence with the State of Wisconsin IT Security Policy Handbook and related standards.

DET worked with noncompliant agencies to obtain IT security exceptions by March 31, 2023. Approval of all agency exceptions is expected to be completed by June 30, 2023.

DET has enhanced its ongoing vulnerability assessment schedule to include quarterly compliance assessments beginning in April 2023. In addition to the monthly patch audit performed, the compliance assessment checks the configuration settings of DET managed systems to ensure that the settings have not been misconfigured and are also in compliance with federal and state standards.

DET is meeting with the executive branch agencies to:

- Ensure agencies are adhering to the State of Wisconsin IT Security Risk Assessment Policy and related standard by receiving agency vulnerability management report results.
- Define the types of agency vulnerability assessments performed and frequency.
- Review the agency vulnerability results.
- Review the process to remediate vulnerabilities (e.g., missing patches).
- Verify vulnerabilities have been remediated.

Executive branch agency meetings are scheduled to be completed July 31, 2023.

DET will review and update its risk management program and associated risk assessment plan to include consideration of risks related to approved policy exceptions and will ensure that known vulnerabilities have been remediated. The scheduled completion date is December 30, 2023.

## 154 ) SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Additionally, DET will ensure executive branch agencies are in compliance with the Risk Assessment Policy and related standard to update their risk assessment plans by December 30, 2023.

Person responsible for corrective action:

Trina Zanow  
Division of Enterprise Technology  
Trina.Zanow@wisconsin.gov

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**Finding:** Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology (2020-001, 2019-002, 2018-003, 2017-004, 2016-011)

**Status of Audit Finding:**

Partially Corrected

The Division of Enterprise Technology (DET) developed a process to perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the reviews on March 31, 2023.

DET is currently working on the implementation of an Active Directory audit tool to aid in the access review of privileged and unprivileged accounts. Implementation of the audit tool has encountered several challenges and DET is in the process of acquiring additional technical assistance to complete the implementation. After implementation of the audit tool, the access review process will be updated and privileged and unprivileged accounts access reviews will be conducted following the access review process. A due date for completion of Active Directory privileged and unprivileged accounts will be determined following the audit tool implementation. A status update will be provided to LAB on December 30, 2023.

DET will perform an access review of non-Active Directory (e.g., RACF, local accounts) privileged and unprivileged accounts using the Access Review process by December 30, 2023.

In May 2022, DET purchased a Security Incident and Event Management (SIEM) tool to enhance its audit logging capabilities by consolidating multiple existing log management systems into a centralized system and ensuring security event logs are captured and retained according to the Audit and Accountability policy and related standard. Phases One and Two of a multi-phase project have been completed to collect security event logs required by the Audit and Accountability Policy and related Standard. In Phase Three, retention policies have been reviewed and established to retain the logs per the required state and/or federal data retention policies. Audit logging procedures are updated after each phase of the project. As of June 30, 2023, one of the existing SIEM tools used to collect firewall logs has been transitioned to the new SIEM tool and was decommissioned. A second existing SIEM tool is scheduled to be decommissioned by the end of Phase Three on September 30, 2023. Subsequent project phases will be defined to integrate the logs from the two remaining existing SIEM tools into the new tool to be able to better correlate investigations of security incidents.

DET adheres to the executive branch System Maintenance and Configuration Management policies, related standards and procedures which ensures that DET managed devices are updated to current operating system levels or are replaced when service support ends. Currently all Windows 2003 and 2008 servers have been updated, removed and/or documented as an exception.

Person responsible for corrective action:

Trina Zanow  
Division of Enterprise Technology  
Trina.Zanow@wisconsin.gov





State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

**Status of Prior Year Audit Findings**

**Finding:** Medical Assistance Program Third-Party Liability (2022-001)

**Federal Program:** COVID-19—Medical Assistance Program (ALN 93.778), Medical Assistance Program (ALN 93.778)

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

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

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**Finding:** Financial Reporting for the Medical Assistance Program (2022-005)

**Status of Audit Finding: Partially Corrected**

DHS is in the process of preparing the financial statements. DHS staff have met in smaller groups with program accountants.

Person responsible for corrective action:  
 Emily Pape, Section Chief  
 Cost Allocation & GAAP Reporting Section, Bureau of Fiscal Services, Division of Enterprise Services  
[Emily.pape@dhs.wisconsin.gov](mailto:Emily.pape@dhs.wisconsin.gov)

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Fax: (608) 267-7952



Tony Evers, Governor  
Amy Pechacek, Secretary-designee

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### Status of Prior Year Audit Findings

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

**Federal Program:** COVID-19-Unemployment Insurance (ALN 17.225), Unemployment Insurance (ALN 17.225), COVID-19-Presidential Declared Disaster Assistance to Individuals and Households—Other Needs (ALN 97.050)

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

##### Persons responsible for corrective action:

Name, Title: Lynda Jarstad, Administrator  
Division or Unit: Administrative Services Division  
Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

Name, Title: Pam McGillivray, Deputy Secretary  
Division or Unit: Office of the Secretary  
Email address: [pamelar.mcgillivray@dwd.wisconsin.gov](mailto:pamelar.mcgillivray@dwd.wisconsin.gov)

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**Managing Wisconsin's trust assets for public education**

Sarah Godlewski, *Secretary of State*  
 John Leiber, *State Treasurer*  
 Joshua L. Kaul, *Attorney General*

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 Madison, WI 53708-8943    bcpl.wisconsin.gov

Thomas P. German, *Executive Secretary*

**Status of Prior Year Audit Findings**

**Finding:**        Common School Fund – Service Organization Internal Controls (2022-006)

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

Person responsible for corrective action:

Tom German, Executive Secretary

Tom.german@wisconsin.gov



Office of Finance  
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Suite 255  
Madison, WI 53715  
[www.wisconsin.edu/finance](http://www.wisconsin.edu/finance)

### Status of Prior Year Audit Findings

**Finding:** UW System Information Technology Internal Control Deficiencies (2022-007)

**Federal Program:** Research and Development Cluster (Various)

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

Person responsible for corrective action:  
Julie Gordon, Senior Associate Vice President for Finance  
UW System Administration  
[jgordon@uwsa.edu](mailto:jgordon@uwsa.edu)

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**State of Wisconsin Schedule of  
Expenditures of Federal Awards  
for the Year Ended June 30, 2023**

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STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S DEPARTMENT OF AGRICULTURE:</b>					
Direct Grants:					
10.025	AP21VSSP0000C03 2	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	770	0
10.025	AP21VSSPRS00C13 0	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	106,244	0
10.025	AP21VSSPRS00C13 3	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	97,105	0
10.025	AP22PPQFO000C14 4	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	38,611	0
10.025	AP22PPQFO000C14 6	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	10,706	0
10.025	AP22PPQFO000C14 9/AP22PPQFO000C 148	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	61,725	0
10.025	AP22PPQFO000C24 4	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	38,892	0
10.025	AP22PPQFO000C24 5	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	14,234	0
10.025	AP22VSSPRS00C05 3	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	139,042	0
10.025	AP22VSSPRS00C07 7	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	178,852	0
10.025	AP22VSSPRS00C13 5	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	248,046	0
10.025	AP22VSSPRS00C15 3	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	79,540	0
10.025	AP23PPQFO000C18 6/AP23PPQFO000C 183	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	41,017	0
10.025	AP23PPQFO000C18 8	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	5,489	0
10.025	AP23PPQFO000C19 3	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	3,508	0
10.025	AP23PPQFO000C19 4/AP23PPQFO000C 188	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	9,689	0
10.025	AP23PPQFO000C53 2	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	9,855	0
10.025	AP23VSSPRS00C10 3	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	41,595	0
10.025	AP23VSSPRS00C12 0	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	68,139	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	485,004	0
		Total Federal Program 10.025		1,678,063	0
10.028		Wildlife Services	DNR	157,878	0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	240,441	0
10.170	21SCBPW11051	Specialty Crop Block Grant Program - Farm Bill	DATCP	288,709	164,901
10.170	AM170200XXXXG00	Specialty Crop Block Grant Program - Farm Bill	DATCP	4,881	0
10.170	AM170200XXXXG00	Specialty Crop Block Grant Program - Farm Bill	DATCP	332	0
10.170	AM180100XXXXG158	Specialty Crop Block Grant Program - Farm Bill	DATCP	62,113	38,524
10.170	AM190100XXXXG00	Specialty Crop Block Grant Program - Farm Bill	DATCP	135,230	92,104
10.170	AM200100XXXXG06	Specialty Crop Block Grant Program - Farm Bill	DATCP	132,656	105,027
10.170	AM21SCBPW11097	Specialty Crop Block Grant Program - Farm Bill	DATCP	157,991	116,379
10.170	AM22SCBPW11126	Specialty Crop Block Grant Program - Farm Bill	DATCP	66,452	55,236
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	24,022	0
		Total Federal Program 10.170		872,386	572,171
10.171	FSA22GRA0011101	Organic Certification Cost Share Programs	DATCP	415,111	406,777
10.174		Acer Access Development Program	UW-Madison	121,924	0
10.175		Farmers Market and Local Food Promotion Program	UW System Administration	92,562	0
10.175		Farmers Market and Local Food Promotion Program	UW-Madison	347,186	38,066
		Total Federal Program 10.175		439,748	38,066
10.176		Dairy Business Innovation Initiatives	UW-Madison	6,101,097	3,511,370
10.182	AM22LFPA0000C04 6	COVID-19 - Food Bank Network	DATCP	459,370	0
10.185		Local Food for Schools Cooperative Agreement Program	DPI	504,991	504,991

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,438,738	0
10.304	2021-37624-35554	NAHLN: MAINTAIN AND IMPROVE DISEASE OUTBREAK RESPONSE CAPACITY AT WISCONSIN VETERINARY DIAGNOSTIC LABORATORY	UW-Madison	18,562	0
10.304	2022-37624-38234	NAHLN SCOPE DISEASES: MAINTAIN CAPACITY AT WISCONSIN VETERINARY DIAGNOSTIC LABORATORY	UW-Madison	206,886	0
Total Federal Program 10.304				<u>225,448</u>	<u>0</u>
10.310	2019-68006-29332	Agriculture and Food Research Initiative (AFRI)	UW-Madison	64,782	0
10.310	2021-67011-35151	Agriculture and Food Research Initiative (AFRI)	UW-Madison	9,039	0
10.310	2021-67034-35170	Agriculture and Food Research Initiative (AFRI)	UW-Madison	48,134	0
10.310	2021-67034-35172	Agriculture and Food Research Initiative (AFRI)	UW-Madison	64,172	0
10.310	2022-67019-37221	Agriculture and Food Research Initiative (AFRI)	UW-Madison	1,448	0
Total Federal Program 10.310				<u>187,576</u>	<u>0</u>
10.311		Beginning Farmer and Rancher Development Program	UW System Administration	67,586	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	51,872	0
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	UW-Madison	34,349	22,278
10.435	FY22 FARM MEDIATION	State Mediation Grants	DATCP	67,005	0
10.435	FY23 FARM MEDIATION	State Mediation Grants	DATCP	163,074	0
Total Federal Program 10.435				<u>230,079</u>	<u>0</u>
10.475	19-LPQAD-WI-0014	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	17,985	0
10.475	21-COOLX-WI-0045	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	22,523	0
10.475	FI22A348WIBAR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	1,907,060	0
10.475	FI22A348WICSR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	112,250	0
10.475	FI23A348WIBAR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,352,602	0
10.475	FI23A348WICSR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	207,599	0
Total Federal Program 10.475				<u>6,620,019</u>	<u>0</u>
10.479	HHSF223201810191 C	Food Safety Cooperative Agreements	DATCP	196,120	0
10.500		Cooperative Extension Service	UW-Madison	861,963	197,373
10.511		Smith-Lever Funding (Various Programs)	UW-Madison	6,775,617	0
10.514		Expanded Food and Nutrition Education Program	UW-Madison	999,812	0
10.515		Renewable Resources Extension Act and National Focus Fund Projects	UW-Madison	87,013	0
10.525	2279	Farm and Ranch Stress Assistance Network Competitive Grants Program (from UW System Administration)	DATCP	14,261	0
10.525	2021-70035-35569	Farm and Ranch Stress Assistance Network Competitive Grants Program	DATCP	160,331	0
Total Federal Program 10.525				<u>174,592</u>	<u>0</u>
10.527		New Beginnings for Tribal Students	UW-Madison	219,992	154,820
10.535		SNAP Fraud Framework Implementation Grant	DHS	71,338	0
10.541		Child Nutrition-Technology Innovation Grant	DPI	449,845	0
10.542		COVID-19 - Pandemic EBT Food Benefits	DHS	253,937,740	0
SNAP Cluster:					
10.551		COVID-19 - Supplemental Nutrition Assistance Program	DHS	544,077,762	0
10.551		Supplemental Nutrition Assistance Program	DHS	1,415,796,872	0
Total Federal Program 10.551				<u>1,959,874,634</u>	<u>0</u>
10.561		COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	7,430,855	2,221,658
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	78,170,102	48,035,621

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	8,154,931	0
		Total Federal Program 10.561		<u>93,755,888</u>	<u>50,257,278</u>
		Total SNAP Cluster (Note 17)		<u>2,053,630,521</u>	<u>50,257,278</u>
Child Nutrition Cluster:					
10.553	CARES	COVID-19 - School Breakfast Program	DPI	11,986,299	11,986,299
10.553		School Breakfast Program	DPI	55,827,365	55,827,365
10.553		School Breakfast Program (from DPI)	DOC	63,012	0
		Total Federal Program 10.553		<u>67,876,676</u>	<u>67,813,664</u>
10.555	CARES	COVID-19 - National School Lunch Program	DPI	10,951,938	10,951,938
10.555	Food Commodity	National School Lunch Program	DOC	2,030	
10.555		National School Lunch Program	DPI	275,514,049	275,514,049
10.555		National School Lunch Program (from DPI)	DOC	119,806	
		Total Federal Program 10.555		<u>286,587,823</u>	<u>286,465,987</u>
10.556		Special Milk Program for Children	DPI	573,554	573,554
10.559		Summer Food Service Program for Children	DPI	10,155,791	9,672,096
10.582		Fresh Fruit and Vegetable Program	DPI	4,553,479	4,469,556
		Total Child Nutrition Cluster (Note 4)		<u>369,747,323</u>	<u>368,994,857</u>
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	65,768,522	23,719,509
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children	UW-Stout	17,426	0
		Total Federal Program 10.557		<u>65,785,948</u>	<u>23,719,509</u>
10.558		Child and Adult Care Food Program	DPI	35,180,085	34,480,703
10.558	7012019	Child and Adult Care Food Program	UW-Oshkosh	302,464	0
10.558		Child and Adult Care Food Program	UW-Eau Claire	54,968	0
10.558		Child and Adult Care Food Program	UW-Stevens Point	19,024	0
10.558		Child and Adult Care Food Program	UW-Stout	11,317	0
10.558		Child and Adult Care Food Program	UW-Whitewater	17,029	0
		Total Federal Program 10.558		<u>35,584,887</u>	<u>34,480,703</u>
10.560		State Administrative Expenses for Child Nutrition	DPI	4,522,810	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	6,128,635	949,968
10.568		COVID-19 - Emergency Food Assistance Program (Administrative Costs)	DHS	692,268	578,925
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	2,078,339	1,982,781
10.568		Emergency Food Assistance Program (Administrative Costs) (from DHS)	DPI	738,566	0
10.568		Emergency Food Assistance Program (Administrative Costs) (from DHS)	UW-Madison	128,870	0
		Total Federal Program 10.568		<u>3,638,043</u>	<u>2,561,706</u>
10.569	MOU through DHS	Emergency Food Assistance Program (Food Commodities)	DPI	10,676,499	10,676,499
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	5,868,218	5,868,218
		Total Federal Program 10.569		<u>16,544,717</u>	<u>16,544,717</u>
		Total Food Distribution Cluster (Note 4)		<u>26,311,395</u>	<u>20,056,391</u>
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	1,111,278	0
10.574		Team Nutrition Grants	DPI	292,950	0
10.574		Team Nutrition Grants (from DPI)	UW-Madison	23,528	0
		Total Federal Program 10.574		<u>316,478</u>	<u>0</u>
10.575		Farm to School Grant Program	DPI	32,687	0
10.576		Senior Farmers Market Nutrition Program	DHS	371,092	119,700
10.577		SNAP Partnership Grant	DHS	926,647	0
10.579	ARPA	COVID-19 - Child Nutrition Discretionary Grants Limited Availability	DPI	199	
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	1,778,270	1,770,083
		Total Federal Program 10.579		<u>1,778,469</u>	<u>1,770,083</u>
10.645	ARPA	Farm to School State Formula Grant	DPI	210,323	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.649	CARES	COVID-19 - Pandemic EBT Administrative Costs	DPI	396,575	396,575
10.649	CARES	COVID-19 - Pandemic EBT Administrative Costs (from DHS)	DPI	21,056	0
10.649		COVID-19 - Pandemic EBT Administrative Costs	DHS	11,309,507	0
		Total Federal Program 10.649		<u>11,727,138</u>	<u>396,575</u>
10.664		Cooperative Forestry Assistance	DNR	199,367	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	8,881	0
		Total Federal Program 10.664		<u>208,248</u>	<u>0</u>
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads - Grants to States	DNR	1,539,177	1,539,177
		Total Forest Service Schools and Roads Cluster		<u>1,539,177</u>	<u>1,539,177</u>
10.675		Urban and Community Forestry Program	DNR	335,917	107,918
10.676		Forest Legacy Program	DNR	16,125	0
10.678		Forest Stewardship Program	DNR	93,600	0
10.680		Forest Health Protection	DNR	251,538	0
10.684		International Forestry Programs	UW-Madison	115,176	0
10.684		International Forestry Programs	UW-Milwaukee	203	0
		Total Federal Program 10.684		<u>115,378</u>	<u>0</u>
10.697		State & Private Forestry Hazardous Fuel Reduction Program	DNR	219,211	0
10.698		State & Private Forestry Cooperative Fire Assistance	DNR	1,439,862	411,584
10.699		Partnership Agreements	DNR	49,258	0
10.703		Cooperative Fire Protection Agreement	DNR	2,000,535	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	DNR	22,230	0
10.771		Rural Cooperative Development Grants	UW-Madison	201,532	0
10.902	68-5F48-17-010	Soil and Water Conservation	DATCP	24,603	0
10.902	NR195F48XXXXC006	Soil and Water Conservation	DATCP	59,981	0
10.902		Soil and Water Conservation	UW-Madison	871,760	0
10.902		Soil and Water Conservation (from UW-Madison)	UW-Stout	7,363	0
		Total Federal Program 10.902		<u>963,707</u>	<u>0</u>
10.912		Environmental Quality Incentives Program	UW-Madison	235,599	163,808
10.912		Environmental Quality Incentives Program	UW-Stevens Point	91,554	0
		Total Federal Program 10.912		<u>327,153</u>	<u>163,808</u>
10.914		Wildlife Habitat Incentive Program	DNR	10,039	0
10.933		Wetland Mitigation Banking Program	DNR	125,643	0
10.950	58-3AEU-0-0022	Agricultural Statistics Reports	DATCP	31,196	0
Other Federal Financial Assistance:					
10.N/A	20-CS-11091300-054	CNNF Quaternary Mapping	UW-Madison	99,395	0
10.N/A	21-CS-11091300-025	CNNF Groundwater	UW-Madison	6,755	0
10.N/A	23-SCPMN-WI-0004	Organic Farm Pulse: Financial	UW-Madison	8,077	0
10.N/A	Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	374,683	0
		Subtotal Direct Grants		<u>2,864,116,963</u>	<u>507,425,429</u>
Subgrants:					
10.002	19585AA	Genetically Improved All-Femal (from Iowa State University)	UW-Milwaukee	11,267	0
10.025	22-03	Plant and Animal Disease, Pest Control, and Animal Care (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	40,400	0
10.025	H009483701	Plant and Animal Disease, Pest Control, and Animal Care (from Regents of the University of Minnesota)	DATCP	3,249	0
10.175		Farmers Market and Local Food Promotion Program (from Fairshare CSA Coalition)	UW-Madison	5,092	0
10.175		Farmers Market and Local Food Promotion Program (from Petaluma People Services Center)	UW-Madison	15,600	0
10.177		Regional Food System Partnerships (from Fairshare CSA Coalition)	UW-Madison	77,206	0
10.200		Grants for Agricultural Research, Special Research Grants (from CSU UV-B Monitoring (CSREES))	DNR	2,309	0
10.215	H006607440	NCR-SARE PDP 2019-20 (from UNIVERSITY OF MINNESOTA)	UW-Madison	1	0

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10.215	H008568310	TEACHING SEASONALLY-BASED AND CULTURALLY-CENTERED SUSTAINABLE AGRICULTURE CURRICULUM TO TRIBAL EDUCATORS [2020 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	16,693	0
10.215	H009187805	WISCONSIN PDP STATE PLAN OF WORK, CALENDAR YEARS 2021-22 [2019 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	66,564	0
10.215	H009277420	CLOSING THE FINANCIAL INFORMATION GAP IN CONSERVATION AGRICULTURE [COORDINATION OF THE USDA SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION GRANT PROGRAM FOR THE TWELVE NORTH CENTRAL STATES.] (from UNIVERSITY OF MINNESOTA)	UW-Madison	37,031	19,597
10.215	H010476501	SARE Living Cover Project (from UNIVERSITY OF MINNESOTA)	UW-Madison	2,905	0
10.215	RC111758A	SOIL HEALTH NEXUS: STRENGTHENING SOIL HEALTH PROGRAMS FOR EDUCATORS AND FARMERS/RANCHERS IN THE NORTH CENTRAL REGION (from MICHIGAN STATE UNIVERSITY)	UW-Madison	7,707	0
10.229	EXC1-2021-2091	EXCITE: EXTENSION COLLABORATIVE ON IMMUNIZATION, TEACHING & ENGAGEMENT (from Extension Foundation)	UW-Madison	13,841	0
10.303	F9002796702022	HOMEOWN: ENTREPRENEURSHIP IN YOUR COMMUNITY- AN ENTREPRENEURIAL ECOSYSTEM CURRICULUM [NCRCRD-RESILIENT RURAL COMMUNITIES] (from Purdue University)	UW-Madison	1,368	0
10.304	RC114390WDOA	National Institute of Food and Agriculture/USDA (from Michigan State University)	DATCP	4,036	0
10.309	2020-0042-03	VACCINIUMCAP: LEVERAGING GENETIC AND GENOMIC RESOURCES TO ENABLE DEVELOPMENT OF BLUEBERRY AND CRANBERRY CULTIVARS WITH IMPROVED FRUIT QUALITY ATTRIBUTES (from North Carolina State University)	UW-Madison	135,334	0
10.309	H007913501	OVERCOMING OBSTACLES TO HAZELNUT PRODUCTION IN THE UPPER MIDWEST (from University of Minnesota)	UW-Madison	279,146	0
10.310	106174-18629	Agriculture and Food Research Initiative (AFRI) (from University of Illinois-Urbana-Champaign)	UW-Madison	26,955	0
10.310	3TC077	Agriculture and Food Research Initiative (AFRI) (from SOUTH DAKOTA STATE UNIVERSITY)	UW-Madison	2,807	0
10.310	SPC-1000005972 GR126639	Agriculture and Food Research Initiative (AFRI) (from OHIO STATE UNIVERSITY)	UW-Madison	94,387	0
10.310	SUB00001463	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	26,500	0
10.328	024575K	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (from Iowa State University)	UW-Madison	5,021	0
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (from University Of California - Davis)	UW-La Crosse	11,239	0
10.443	AO222501X443G002	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin, Inc.)	DATCP	7,702	0
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin)	UW-Madison	2,129	0
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from GROUNDSWELL CONSERVANCY, INC.)	UW-Madison	20,831	0
10.500	25-6324-0207-018	Cooperative Extension Service (from UNIVERSITY OF NEBRASKA)	UW-Madison	36,840	2,096
10.500	FDLTCC-2022-024169	Cooperative Extension Service (from FOND DU LAC TRIBAL AND COMMUNITY COLLEGE)	UW-Madison	23,122	0
10.500		Cooperative Extension Service (from North Dakota State University)	UW-Madison	25,429	0
10.520	25-6324-0207-164	Agriculture Risk Management Education Partnerships Competitive Grants Program (from UNIVERSITY OF NEBRASKA)	UW-Madison	7,705	
10.525		Farm and Ranch Stress Assistance Network Competitive Grants Program (from University of Illinois-Urbana-Champaign)	UW-Madison	171,160	13,172

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10.527	LCOOC 2021-70411-35731	New Beginnings for Tribal Students (from Lac Courte Oreilles Ojibwa College)	UW-Madison	96,169	0
10.557	103097-00001	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (from Tufts University)	DHS	135,690	34,614
10.557	UNR-20-92	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (from Univ of Nevada)	DHS	91,267	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from HEALTHTIDE)	UW-Madison	7,727	0
10.575	CN-F2S-IMPL-21-WI	Farm to School Grant Program (from Rooted)	UW-Madison	(1,741)	0
10.575		Farm to School Grant Program (from La Crosse County)	UW-Madison	(700)	0
10.575		Farm to School Grant Program (from MILWAUKEE PUBLIC SCHOOLS)	UW-Madison	10,000	0
10.664	22-01	Cooperative Forestry Assistance (from Golden Sands RC&D)	UW-Stevens Point	1,768	0
10.680	22-01-11	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	329,430	0
10.680	23-01-11	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	394,877	0
10.871		Socially-Disadvantaged Groups Grant (from Cooperative Development Foundation)	UW-Madison	25,859	0
10.902	024638A	Soil and Water Conservation (from Iowa State University)	UW-Madison	116,022	0
10.912	RCPPEQIP 2014 825F48211JW	Environmental Quality Incentives Program (from NRCS/Norse Holding Group Inc. - Rod Ofte)	DNR	15,286	0
		Subtotal Subgrants		2,403,231	69,479
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		2,866,520,194	507,494,908
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
Direct Grants:					
11.020	133/144-184400-5   AAI5547 Federal Award ID Number: ED20HDQ0200059	Innovation Driving Entrepreneurship Accelerator - IDEA Hub of Southwestern Wisconsin.	UW-Platteville	141,483	19,106
11.032		State Digital Equity Planning Grants	PSC	218,803	34,433
11.035		Broadband Equity, Access, and Deployment Program	PSC	388,143	151,526
11.303		Economic Development Technical Assistance	UW-Madison	144,629	0
11.303		Economic Development Technical Assistance	UW-Platteville	86,860	0
		Total Federal Program 11.303		231,489	0
Economic Development Cluster:					
11.307		COVID-19 - Economic Adjustment Assistance	DOA	89,288	89,288
11.307		COVID-19 - Economic Adjustment Assistance	UW-Madison	43,243	0
11.307		COVID-19 - Economic Adjustment Assistance	UW-Stout	(1)	0
11.307		COVID-19 - Economic Adjustment Assistance (from DOA)	DOT	423,058	0
11.307		COVID-19 - Economic Adjustment Assistance (from DOA)	Tourism	2,394,723	0
		Total Economic Development Cluster		2,950,311	89,288
11.407		Interjurisdictional Fisheries Act of 1986	DNR	16,518	0
11.417		Sea Grant Support	UW-Madison	142,814	1,772
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	34,577	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	47,303	0
		Total Federal Program 11.417		224,693	1,772
11.419		Coastal Zone Management Administration Awards	DOA	2,365,018	1,766,778
11.419		Coastal Zone Management Administration Awards (from DOA)	DNR	358,765	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	272,668	0
11.419		Coastal Zone Management Administration Awards (from DOA)	WHS	11,662	0
		Total Federal Program 11.419		3,008,112	1,766,778
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	833,082	
11.429		Marine Sanctuary Program	UW-Madison	68,736	5,384
11.473		Office for Coastal Management	DOA	1,974,523	1,969,934
11.473		Office for Coastal Management	UW-Madison	18,758	0
		Total Federal Program 11.473		1,993,281	1,969,934
		Subtotal Direct Grants		10,074,652	4,038,221
Subgrants:					
11.012	IOOS_AUV_OBS_03	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	55,215	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.012	IOOS098/HABON-01	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	12,588	0
11.012	IOOS098/YR2-HABON-03	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	23,811	0
11.012	IOOS098/YR2-NBN-13	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	76,169	0
11.012	IOOS098/YR3-NBN23	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	12,602	0
11.032		State Digital Equity Planning Grants (from PUBLIC SERVICE COMMISSION OF WISCONSIN)	UW-Madison	41,193	0
11.035	Agr Dtd 12.30.22	Broadband Equity, Access, and Deployment Program (from PUBLIC SERVICE COMMISSION OF WISCONSIN)	UW-Madison	161,400	0
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) (from ASSOCIATION OF STATE FLOODPLAIN MANAGERS)	UW-Madison	1,926	0
11.417	#80633 / D007941109	Sea Grant Support (from UNIVERSITY OF MINNESOTA)	UW-Stevens Point	3,384	0
11.417	097126-17814	Sea Grant Support (from University of Illinois-Urbana-Champaign)	UW-Madison	1,050	0
11.417	F0008309702118	Sea Grant Support (from Purdue University)	UW-Madison	5,774	0
11.417		Sea Grant Support (from Purdue University)	UW-Madison	72,002	0
11.417		Sea Grant Support (from University of Illinois-Urbana-Champaign)	UW-Madison	3,467	0
11.417		Sea Grant Support (from UNIVERSITY OF MINNESOTA)	UW-Madison	4,989	0
11.419		Coastal Zone Management Administration Awards (from ELKHORN SLOUGH FOUNDATION)	UW-Madison	8,714	0
11.419		Coastal Zone Management Administration Awards (from University of Michigan)	UW-Madison	18,255	0
11.419	SUBK00016384	Coastal Zone Management Administration Awards (from University of Michigan)	UW-Madison	10,210	0
11.419	SUBK00018021	Coastal Zone Management Administration Awards (from University of Michigan)	UW-Madison	98,163	62,679
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	1,134,315	0
11.900	Awd Ltr Dtd 3.8.23	LEGALCORPS USPTO FUNDING (from LEGALCORPS)	UW-Madison	3,611	0
		Subtotal Subgrants		<u>1,748,837</u>	<u>62,679</u>
		TOTAL U.S. DEPARTMENT OF COMMERCE		<u>11,823,489</u>	<u>4,100,900</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
		Direct Grants:			
12.012	22/06/01	MVAC BF133/BBF51 Screening	UW-La Crosse	2,091	0
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	45,195	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	19,391	0
12.357		ROTC Language and Culture Training Grants	UW-Madison	116,421	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	40,801,259	0
12.404		National Guard ChalleNGe Program	DMA	5,234,047	0
12.550		The Language Flagship Grants to Institutions of Higher Education	UW-Madison	1,334,812	316,095
12.610		Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	DMA	20,662	0
12.617		Economic Adjustment Assistance for State Governments	UW-Whitewater	(45,251)	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	331,793	0
12.902		Information Security Grants	UW-Stout	80,396	0
12.903		GenCyber Grants Program	UW-Whitewater	62,239	0
12.905		CyberSecurity Core Curriculum	UW-Stout	81,580	0
		Other Federal Financial Assistance:			
12.N/A	IPA	Interagency Personnel Agreement	UW-Madison	351,222	0
		Subtotal Direct Grants		<u>48,435,857</u>	<u>316,095</u>
		Subgrants:			
12.357	PGO1801-UWI-21-PGO-051-PO5	ROTC Language and Culture Training Grants (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	276,220	0
12.550	0054-UWI-20	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	612,317	213,284
12.550	0054-UWI-20-CULTURE-280-PO18	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	35,216	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
12.550	0054-UWI-20-SSR-280-PO19	COVID-19 - The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	7,500	0
12.550	0054-UWI-20-SSR-280-PO19	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	102,842	0
12.550	BOR21-UWI-22-RUS-PO1 Mod 2	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	12,640	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	(7,825)	0
12.630	23-871-046	Basic, Applied, and Advanced Research in Science and Engineering (from National Science Teaching Association)	UW-La Crosse	19,327	0
12.N/A	BOR21-UWI-22-SSR-PO3	Summer 2023 RF Student Support (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	34,000	0
		Subtotal Subgrants		1,092,236	213,284
		TOTAL U.S. DEPARTMENT OF DEFENSE		49,528,093	529,379
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
Direct Grants:					
14.228		Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	DOA	68,518,483	67,745,754
14.228		COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	DOA	13,453,138	13,114,649
		Total Federal Program 14.228 (Notes 3 and 6)		81,971,621	80,860,403
14.231		COVID-19 - Emergency Solutions Grant Program	DOA	4,893,047	4,745,459
14.231		Emergency Solutions Grant Program	DOA	4,154,633	3,984,597
		Total Federal Program 14.231		9,047,680	8,730,056
14.239		COVID-19 - Home Investment Partnerships Program	DOA	108,003	0
14.239		Home Investment Partnerships Program	DOA	11,928,963	11,224,262
		Total Federal Program 14.239		12,036,966	11,224,262
14.241		Housing Opportunities for Persons with AIDS	DOA	865,798	842,680
14.275		Housing Trust Fund	DOA	38,880	0
14.905		Lead Hazard Reduction Demonstration Grant Program (from DHS)	UW-Madison	53,991	0
Other Federal Financial Assistance:					
14.N/A	Award# DU100K900016680	State Administrative Agency Cooperative Agreement Source: Manufactured Housing Construction and Safety Standards Act Ref: 24 CFR Part 3282 and 3284	DSPS	62,389	0
14.N/A	WILHD0458-20	HUD LEAD CONTROL OLHCHH	DHS	172,419	111,589
		Subtotal Direct Grants		104,249,744	101,768,990
Subgrants:					
14.200		Basic Water and Sewer Facilities Grants (from City of Wausau)	UW System Administration	1,690	0
14.218	Agreement Executed 12/12/22	Community Development Block Grants/Entitlement Grants (from BROWN COUNTY, WI)	UW-Green Bay	19,989	0
14.218		COVID-19 - Community Development Block Grants/Entitlement Grants (from City of Wausau)	UW System Administration	31	0
14.218	Tower Hill West Side NRSA	Community Development Block Grants/Entitlement Grants (from Tower Hill Neighborhood Association Inc)	UW-Madison	4,136	0
14.N/A	AD22029	West Side NRSA SP CDBG (from Waukesha County)	UW-Madison	16,255	0
		Subtotal Subgrants		42,101	0
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		104,291,845	101,768,990
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
Direct Grants:					
15.035		Forestry on Indian Lands	DNR	67,612	0
15.226		Payments in Lieu of Taxes	DNR	3,910,938	3,910,938
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration	DNR	12,680,959	171,261
15.605		Sport Fish Restoration (from DNR)	UW-Madison	3,875	0
		Total Federal Program 15.605		12,684,834	171,261

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.611		Wildlife Restoration and Basic Hunter Education	DNR	32,141,089	697,743
		Total Fish and Wildlife Cluster		44,825,923	869,004
15.608		Fish and Wildlife Management Assistance	DNR	185,395	0
15.614		Coastal Wetlands Planning, Protection and Restoration	DNR	538,290	538,290
15.615		Cooperative Endangered Species Conservation Fund	DNR	321,652	0
15.616		Clean Vessel Act	DNR	9,032	0
15.622		Sportfishing and Boating Safety Act	DNR	116,419	0
15.623		North American Wetlands Conservation Fund	DNR	15,692	0
15.630		Coastal	DNR	109	0
15.634		State Wildlife Grants	DNR	1,274,656	41,414
15.657		Endangered Species Recovery Implementation	DNR	42,684	0
15.662		Great Lakes Restoration	DNR	1,019,981	43,597
15.662		Great Lakes Restoration	UW-Madison	16,268	0
15.662		Great Lakes Restoration (from DNR)	UW-Madison	73,585	7,448
		Total Federal Program 15.662		1,109,834	51,045
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	30,129	15,529
15.684		White-nose Syndrome National Response Implementation	DNR	21,636	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	55,536	0
15.810		National Cooperative Geologic Mapping	UW-Madison	116,148	9,445
15.814		National Geological and Geophysical Data Preservation	UW-Madison	54,050	0
15.904		Historic Preservation Fund Grants-In-Aid	DNR	5,204	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	1,307,055	176,072
		Total Federal Program 15.904		1,312,259	176,072
15.916		Outdoor Recreation Acquisition, Development and Planning	DNR	3,449,328	1,076,179
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	5,661	0
15.926		American Battlefield Protection	UW-River Falls	7,249	0
15.944		Natural Resource Stewardship	DNR	332,696	0
15.978		Upper Mississippi River Restoration Long Term Resource Monitoring	DNR	817,567	0
15.980		National Ground-Water Monitoring Network	UW-Madison	106,431	0
15.N/A	22-PA-11091300-052	Other Federal Financial Assistance: Developing Tomorrow's Land Man	UW-Madison	36,549	0
		Subtotal Direct Grants		58,763,478	6,687,916
15.611		Subgrants: Wildlife Restoration and Basic Hunter Education (from State of Minnesota Dept of Natural Resources)	UW-Stout	2,420	0
15.623	F21AP01151-00	North American Wetlands Conservation Fund (from Pheasants Forever Inc)	DNR	714	0
15.628	F22AP00747-00/MSCG 2022-03	Multistate Conservation Grant (from USFWS/Midwest Association of Fish and Wildlife Agencies)	DNR	29,806	0
15.634		State Wildlife Grants (from Nebraska Game and Parks Commission)	UW-La Crosse	7,109	0
15.634		State Wildlife Grants (from South Dakota Department of Game Fish & Parks)	UW-La Crosse	25,344	0
15.653	F18AC00145/RBFF-22-G-489	National Outreach and Communication (from USFWS/Recreational Boating & Fishing Foundation)	DNR	9,452	0
15.662		Great Lakes Restoration (from Wisconsin Lakes)	UW-Madison	2,033	0
15.808	G22AC00074-00	U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	471,625	0
15.808	S03278-01	U.S. Geological Survey Research and Data Collection (from UNIVERSITY OF IOWA)	UW-Madison	7,929	0
		Subtotal Subgrants		556,432	0
		TOTAL U.S. DEPARTMENT OF THE INTERIOR		59,319,910	6,687,916
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.017		Direct Grants: Sexual Assault Services Formula Program	DOJ	483,421	455,799
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program	DOJ	826,112	751,103
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program (from DOJ)	PDB	268,284	0
		Total Federal Program 16.034		1,094,396	751,103

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.320		Services for Trafficking Victims	DOJ	245,998	0
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Oshkosh	212	0
16.528		Enhanced Training and Services to End Violence and Abuse of Women Later in Life	DOJ	66,215	4,046
16.540		Juvenile Justice and Delinquency Prevention	DOJ	277,975	157,624
16.543		Missing Children's Assistance	DOJ	471,104	4,300
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	81,766	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	248,585	0
16.575		Crime Victim Assistance	DOJ	37,443,540	36,315,825
16.575		Crime Victim Assistance (from DOJ)	DOC	128,508	0
		Total Federal Program 16.575		37,572,048	36,315,825
16.576		Crime Victim Compensation	DOJ	1,274,602	1,180,806
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	346,413	174,744
16.585		Drug Court Discretionary Grant Program	DOJ	26,890	0
16.585		Drug Court Discretionary Grant Program (from DOJ)	Courts	90,814	0
		Total Federal Program 16.585		117,704	0
16.588		Violence Against Women Formula Grants	DOJ	1,990,184	1,262,936
16.588		Violence Against Women Formula Grants (from DOJ)	Courts	40,791	0
16.588		Violence Against Women Formula Grants (from DOJ)	DOC	2,712	0
		Total Federal Program 16.588		2,033,687	1,262,936
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	139,872	31,400
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	149,805	134,534
16.593		Residential Substance Abuse Treatment for State Prisoners (from DOJ)	DOC	244,168	0
		Total Federal Program 16.593		393,973	134,534
16.606		State Criminal Alien Assistance Program	DOC	1,452,207	0
16.609		Project Safe Neighborhoods	DOJ	250,093	207,957
16.710		Public Safety Partnership and Community Policing Grants	DOJ	829,718	424,286
16.735		PREA Program: Strategic Support for PREA Implementation	DOC	106,009	0
16.735		PREA Program: Strategic Support for PREA Implementation (from DOJ)	DOC	18,174	0
		Total Federal Program 16.735		124,183	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	3,320,576	2,595,561
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	Courts	30,000	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	DOC	146,208	0
		Total Federal Program 16.738		3,496,784	2,595,561
16.741		DNA Backlog Reduction Program	DOJ	1,639,049	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	859,014	586,262
16.745		Criminal and Juvenile Justice and Mental Health Collaboration Program	DOC	105,345	105,345
16.745		Criminal and Juvenile Justice and Mental Health Collaboration Program (from DOC)	DHS	245,096	245,096
		Total Federal Program 16.745		350,441	350,441
16.751		Edward Byrne Memorial Competitive Grant Program	DOJ	39,213	39,213
16.751		Edward Byrne Memorial Competitive Grant Program (from DOJ)	DOC	29,009	0
		Total Federal Program 16.751		68,222	39,213
16.754		Harold Rogers Prescription Drug Monitoring Program	DOJ	198,791	163,401
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	393,867	0
		Total Federal Program 16.754		592,658	163,401
16.812		Second Chance Act Reentry Initiative	DOC	233,352	80,270
16.824		Emergency Law Enforcement Assistance Grant	DOJ	119,384	119,384

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.827		Justice Reinvestment Initiative	DOJ	343,397	0
16.833		National Sexual Assault Kit Initiative	DOJ	780,565	5,497
16.836		Indigent Defense	PDB	134,359	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program	DOJ	762,743	579,158
16.839		STOP School Violence	DOJ	441,743	0
16.839		STOP School Violence	DPI	3,033	0
		Total Federal Program 16.839		444,776	0
16.841		VOCA Tribal Victim Services Set-Aside Program	UW-Milwaukee	423,253	302,718
16.922		Equitable Sharing Program	DMA	83,673	0
16.922		Equitable Sharing Program	DOJ	952,359	0
		Total Federal Program 16.922		1,036,032	0
Other Federal Financial Assistance:					
16.N/A	2020-CX-75-J600000-2590	NIJ Fellowship Agreement Extension (Extra YR and Money)	UW-Madison	14,869	0
16.N/A	CEASE 2022-115 & CEASE 2023-113	Domestic Cannabis Eradication/Suppression Program	DOJ	158,955	109,983
16.N/A	Drug Enforcement Adm.-State and Local TF Agr	Drug Enforcement Adm.-State and Local TF Agr	DOJ	70,162	0
16.N/A	Organized Crime Drug Enforcement Task Force	Organized Crime Drug Enforcement Task Force	DOJ	4,063	0
16.N/A	USMS MOU	US Marshalls Fugitive Task Force	DOJ	7,769	0
16.N/A	WI DOJ-FBI MOU	FBI Joint Terrorism	DOJ	2,039	0
16.N/A	WI DOJ-FBI MOU	FMI Children Exploitation Human Trafficking Task Force	DOJ	13,464	0
16.N/A	WI DOJ-ICE MOU	Immigration and Customs Enforcement	DOJ	5,816	0
16.N/A		ATF Task Force Agreement	DOJ	15,784	0
16.N/A		Central Wisconsin Narcotics Task Force	DOJ	4,786	0
		Subtotal Direct Grants		59,085,905	46,037,248
Subgrants:					
16.579		Cooperative Agreement (from West Central Drug Task Force)	UW-Stout	2,120	0
16.585	BJA-2020-17098	Drug Court Discretionary Grant Program (from MILWAUKEE COUNTY)	UW-Milwaukee	26,932	0
16.817	21000738-00	Byrne Criminal Justice Innovation Program (from City of Madison)	UW-Madison	38,301	0
16.817	21000738-00	Byrne Criminal Justice Innovation Program (from MADISON (CITY OF), WI)	UW-Madison	31,505	0
16.889	2019-UD-AX-0007	Grants for Outreach and Services to Underserved Populations (from Disability Rights WI)	BPDD	449	0
16.N/A	MIL118150	Yr 3 Process & Outcome Evaluat (from MILWAUKEE COUNTY)	UW-Milwaukee	16,788	0
16.N/A	PO 20000945	Comprehensive Opioid Abuse Site-Based Program (from City of Madison)	UW-Madison	38,480	0
		Subtotal Subgrants		154,575	0
		TOTAL U.S. DEPARTMENT OF JUSTICE		59,240,481	46,037,248
<b>U.S. DEPARTMENT OF LABOR:</b>					
Direct Grants:					
17.002		Labor Force Statistics	DWD	1,189,819	0
17.005		Compensation and Working Conditions	UW-Madison	151,689	0
Employment Service Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	7,329,193	0
17.801		Jobs for Veterans State Grants	DWD	3,289,844	0
		Total Employment Service Cluster		10,619,037	0
17.225		COVID-19 - Unemployment Insurance	DWD	736,353	476,189
17.225		Unemployment Insurance	DWD	362,563,381	
		Total Federal Program 17.225 (Note 7)		363,299,734	476,189
17.235		Senior Community Service Employment Program	DHS	1,979,779	1,849,064
17.245		Trade Adjustment Assistance	DWD	2,709,639	0
WIOA Cluster:					
17.258		WIOA Adult Program	DWD	10,011,495	8,452,565



STATE OF WISCONSIN  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.259		WIOA Youth Activities	DWD	10,703,078	8,601,943
17.278		WIOA Dislocated Worker Formula Grants	DWD	10,981,507	6,890,413
		Total WIOA Cluster		<u>31,696,080</u>	<u>23,944,921</u>
17.261		WIOA Pilots, Demonstrations, and Research Projects	DWD	13,258	0
17.268		H-1B Job Training Grants	UW-Whitewater	136,373	0
17.270		Reentry Employment Opportunities	DWD	1,500	0
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	636,844	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	199,533	0
17.277		COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	4,663,066	1,547,443
17.277		WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	1,351,630	1,163,934
		Total Federal Program 17.277		<u>6,014,696</u>	<u>2,711,377</u>
17.285		Apprenticeship USA Grants	DWD	3,793,528	1,507,726
17.285		Apprenticeship USA Grants	WTCS	287,106	262,453
		Total Federal Program 17.285		<u>4,080,634</u>	<u>1,770,179</u>
17.504		Consultation Agreements	UW-Madison	4,168,172	0
17.N/A		Other Federal Financial Assistance: Short-Time Compensation (STC) Modernization	DWD	374	0
17.N/A	Public Law 112-96 STC Modernization	COVID-19 - Emergency Unemployment Insurance Stabilization and Access Act of 2020	DWD	18,914,772	0
17.N/A	Public Law 116-127, Section 4102 Emergency Unemployment Insurance Stabilization and Access Act of 2020				
		Subtotal Direct Grants		<u>445,811,932</u>	<u>30,751,730</u>
		TOTAL U.S. DEPARTMENT OF LABOR		<u>445,811,932</u>	<u>30,751,730</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
		Direct Grants:			
19.017		Environmental and Scientific Partnerships and Programs	UW-Madison	73,478	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	134,123	0
19.N/A	08.09.22	Other Federal Financial Assistance: 24/05 IREX-CBYX Panzer	UW-La Crosse	9,889	0
		Subtotal Direct Grants		<u>217,490</u>	<u>0</u>
		Subgrants:			
19.009	CBPSA20-UWM01	Academic Exchange Programs - Undergraduate Programs (from World Learning)	UW-Milwaukee	23,036	0
19.009		Academic Exchange Programs - Undergraduate Programs (from World Learning)	UW-Stout	32,782	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc)	UW-Stout	69,421	0
19.040	SBC40022GR0023	Public Diplomacy Programs (from US EMBASSY BOTSWANA)	UW-Madison	12,174	0
19.408	FY23-FTEA-UWM-01	Academic Exchange Programs - Teachers (from INTL RESEARCH & EXCHANGES BOARD)	UW-Madison	214,558	0
19.408	FY23-FTEA-UWM-02	Academic Exchange Programs - Teachers (from INTL RESEARCH & EXCHANGES BOARD)	UW-Madison	8,099	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	64,247	0
19.415	S-ECAGD-20-CA-0027	Professional and Cultural Exchange Programs - Citizen Exchanges (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	21,626	0
19.415	S-ECAGD-20-CA-0027	Professional and Cultural Exchange Programs - Citizen Exchanges (from American Councils for International Education)	UW-Madison	13,738	0
19.900	Agr Dtd 2.17.23	AEECA/ESF PD Programs (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	32,945	0
		Subtotal Subgrants		<u>492,626</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF STATE		<u>710,115</u>	<u>0</u>

STATE OF WISCONSIN  
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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
		Direct Grants:			
20.106		Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	DOT	84,090,131	32,045,385
20.106		COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	DOT	6,207,590	3,439,808
		Total Federal Program 20.106		<u>90,297,721</u>	<u>35,485,193</u>
20.205		COVID-19 - Highway Planning and Construction	DOT	101,101,328	0
20.205		Highway Planning and Construction	DOT	1,047,594,024	5,979,674
		Total Federal Program 20.205		<u>1,148,695,352</u>	<u>5,979,674</u>
20.215		Highway Training and Education	DOT	178,946	0
		FMCSA Cluster:			
20.218		Motor Carrier Safety Assistance	DOT	7,057,480	0
20.237		Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	DOT	65,363	0
		Total FMCSA Cluster		<u>7,122,843</u>	<u>0</u>
20.219		Recreational Trails Program	DNR	1,557,948	851,668
20.224		Federal Lands Access Program	DOT	5,350	0
20.232		Commercial Driver's License Program Implementation Grant	DOT	603,814	1,951
20.314		Railroad Development	DOT	677,988	0
20.325		Consolidated Rail Infrastructure and Safety Improvements	DOT	1,250,755	0
20.326		Federal-State Partnership for State of Good Repair	DOT	4,759,163	0
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	DOT	265,061	105,249
20.509		COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	DOT	8,990,851	4,829,997
20.509		Formula Grants for Rural Areas and Tribal Transit Program	DOT	12,726,324	8,548,050
		Total Federal Program 20.509		<u>21,717,175</u>	<u>13,378,047</u>
		Transit Services Programs Cluster:			
20.513		Enhanced Mobility of Seniors and Individuals with Disabilities	DOT	3,471,126	400,232
		Total Transit Services Programs Cluster		<u>3,471,126</u>	<u>400,232</u>
		Federal Transit Cluster:			
20.526		Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	DOT	480,750	289,884
		Total Federal Transit Cluster		<u>480,750</u>	<u>289,884</u>
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	189,592	0
		Highway Safety Cluster:			
20.600		State and Community Highway Safety	DOT	6,314,469	1,662,915
20.600		State and Community Highway Safety (from DOT)	DOJ	357,959	0
20.600		State and Community Highway Safety (from DOT)	UW-Madison	1,766	0
		Total Federal Program 20.600		<u>6,674,194</u>	<u>1,662,915</u>
20.616		National Priority Safety Programs	DOT	4,090,376	1,115,689
20.616		National Priority Safety Programs (from DOT)	DHS	881	0
20.616		National Priority Safety Programs (from DOT)	UW-Madison	(168)	0
20.616		National Priority Safety Programs (from DOT)	UW-Whitewater	59,078	0
		Total Federal Program 20.616		<u>4,150,168</u>	<u>1,115,689</u>
		Total Highway Safety Cluster		<u>10,824,361</u>	<u>2,778,604</u>
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	DOT	70,363	0
20.700		Pipeline Safety Program State Base Grant	PSC	765,134	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	465,640	166,663
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants (from DMA)	WTCS	80,159	80,159
		Total Federal Program 20.703		<u>545,799</u>	<u>246,822</u>
20.933		National Infrastructure Investments	DOT	94,917	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
20.N/A	FG-2022-UW LA CR-06046	23/09 NHTSA Vision GogglesHill	UW-La Crosse	4,545	0
20.N/A	GFG-2023-UW-MILWAUKEE-00059	Statewide Pedestrian and Bicycle Count Database for Model Validation and Risk Exposure Assessment	UW-Milwaukee	4,830	0
				1,293,583,533	59,517,323
Subgrants:					
20.205	00110396/00074319	Highway Planning and Construction (from University of Missouri-Kansas City)	UW-Platteville	268	0
				268	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				1,293,583,800	59,517,323
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
Direct Grants:					
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW-Oshkosh	5,025	0
21.019		COVID-19 - Coronavirus Relief Fund	DOA	73	0
21.019		COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Platteville	161,424	0
21.019		COVID-19 - Coronavirus Relief Fund (from DCF)	UW-River Falls	249,437	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DCF	(59,499)	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOR	39,676,015	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	UW-Madison	68,470	0
Total Federal Program 21.019 (Note 18)				40,095,920	0
21.023		COVID-19 - Emergency Rental Assistance Program	DOA	98,867,330	7,683,983
21.026		COVID-19 - Homeowner Assistance Fund	DOA	47,834,831	2,952,139
21.027	23500	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	HEAB	398,621	0
21.027	DOA-DSPS ARPA Program Schedule 2, 3, & 4	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DSPS	5,617,414	0
21.027	Meat and Poultry Supply Chain Grant Program	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	2,382,584	0
21.027	Meat Talent and Development Grant Program	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	170,927	0
21.027	SLFRF	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DPI	529,694	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	DOA	419,825,049	54,193,325
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	UW-Milwaukee	17,217	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DATCP)	UW-River Falls	114,687	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DATCP)	WTCS	144,091	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	UW-Madison	932,932	346,293
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	UW System Administration	9,853	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	UW-Whitewater	3,941,950	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DA	1,829,958	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	31,114,848	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DCF	2,243,007	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DHS	125,614,704	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DMA	2,579,908	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DNR	873,797	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOJ	8,292,888	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOR	16,218	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOT	1,427,695	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DVA	4,169,679	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DWD	74,923,911	10,412,940
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	PDB	2,733,587	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	PSC	34,447,997	33,993,556
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	Tourism	3,500,033	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW System Administration	1,146,922	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Eau Claire	18,368	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Green Bay	275,419	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-La Crosse	1,371,800	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Madison	107,604	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Oshkosh	1,710,934	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Parkside	2,429	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Stevens Point	1,861,698	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Stout	4,031	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Superior	7,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Whitewater	590,362	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	WHS	18,967	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	WTCS	104,367	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOJ)	DOC	10,915	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	UW-Green Bay	178,268	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	UW-Madison	392,657	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Eau Claire	1,683,100	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Madison	6,000,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Parkside	775,200	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Platteville	(180)	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Stevens Point	1,383,200	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW System Administration)	UW-Superior	(21,250)	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	UW-Green Bay	2,049	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Green Bay	60,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Madison	115,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Oshkosh	145,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Parkside	30,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-La Crosse	20,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-River Falls	20,000	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Stout	70,000	0
		Total Federal Program 21.027 (Note 18)		<u>745,937,110</u>	<u>98,946,114</u>
21.029		COVID-19 - Coronavirus Capital Projects Fund	DOA	13,626	0
21.029		COVID-19 - Coronavirus Capital Projects Fund (from DOA)	PSC	84,492	0
		Total Federal Program 21.029		<u>98,118</u>	<u>0</u>
21.N/A	22VITA0084	Other Federal Financial Assistance: Volunteer Income Tax Assistance Subtotal Direct Grants	UW-Oshkosh	1,242	0
				<u>932,839,576</u>	<u>109,582,236</u>
21.027		Subgrants: COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from SOUTHWEST WISCONSIN TECHNICAL COLLEGE)	UW-Platteville	29,831	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Barron County)	UW-Stevens Point	1,294	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Jefferson Co Land & Water Conservation)	UW-Stevens Point	18,631	0
21.027	SLFRP0135	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Wisconsin Economic Development Corporation)	UW-Eau Claire	1,537,066	0
21.027	Subgrant Executed 2/14/23	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Green Bay (City of), WI)	UW-Green Bay	25,000	0
		Subtotal Subgrants		<u>1,611,822</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF THE TREASURY		<u>934,451,398</u>	<u>109,582,236</u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Direct Grants: Employment Discrimination-State and Local Fair Employment Practices Agency Contracts Subtotal Direct Grants	DWD	736,136	0
				<u>736,136</u>	<u>0</u>
		TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		<u>736,136</u>	<u>0</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
32.011		Direct Grants: Affordable Connectivity Outreach Grant Program	DPI	924	0
32.N/A	Under 47 U.S.C. 620	Other Federal Financial Assistance: National Deaf Blind Equipment Distr Subtotal Direct Grants	DHS	194,207	175,448
				<u>195,131</u>	<u>175,448</u>
32.012	BHD-PCS103-72020	Subgrants: Milw County BHD AOT Year 3 (from MILWAUKEE COUNTY)	UW-Milwaukee	93,499	0
		Subtotal Subgrants		<u>93,499</u>	<u>0</u>
		TOTAL FEDERAL COMMUNICATIONS COMMISSION		<u>288,631</u>	<u>175,448</u>
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Direct Grants: Donation of Federal Surplus Personal Property Subtotal Direct Grants	DOA	87,079	0
				<u>87,079</u>	<u>0</u>
		TOTAL U.S. GENERAL SERVICES ADMINISTRATION		<u>87,079</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Direct Grants: Science Subtotal Direct Grants	UW-Madison	1,474	0
				<u>1,474</u>	<u>0</u>
43.001	CI-112118	Subgrants: Science (from Conservation International)	UW-Madison	29,697	0
43.008	80NSSC20M0123	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-River Falls	714	0
43.008	AOP22_IE_1-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Whitewater	2,500	0
43.008	CRL22_8.0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	22	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
43.008	CRL23_7-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-River Falls	994	0
43.008	CRL23_8-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Stevens Point	1,393	0
43.008	HEI21_3-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Whitewater	5,546	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	21,613	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Oshkosh	4,992	0
Subtotal Subgrants				67,471	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				68,945	0
<b>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:</b>					
Direct Grants:					
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	40,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	15,016	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Whitewater	1	0
Total Federal Program 45.024				55,017	0
45.025		Promotion of the Arts Partnership Agreements	Tourism	880,739	691,768
45.025		Promotion of the Arts Partnership Agreements (from Tourism)	UW-Green Bay	10,920	0
Total Federal Program 45.025				891,659	691,768
45.129		COVID-19 - Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Platteville	2,835	0
45.129		Promotion of the Humanities Federal/State Partnership	UW-Eau Claire	6,781	0
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	1,150,740	146,477
45.129		COVID-19 - Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	407,954	282,229
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	9,126	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	(492)	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	24,578	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Oshkosh	4,576	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Stevens Point	4,419	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Whitewater	12,990	0
Total Federal Program 45.129				1,623,507	428,706
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	78,284	0
45.149		Promotion of the Humanities Division of Preservation and Access	WHS	273,220	0
Total Federal Program 45.149				351,504	0
45.161		Promotion of the Humanities Research	UW-Milwaukee	71,537	56,920
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Eau Claire	27,125	0
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Madison	40,114	0
Total Federal Program 45.162				67,239	0
45.164		Promotion of the Humanities Public Programs	UW-Oshkosh	23,480	0
45.169		Promotion of the Humanities Office of Digital Humanities	UW-Madison	(374)	0
45.310	ARPA	COVID-19 - Grants to States	DPI	3,270,854	3,012,399
45.310		Grants to States	DPI	3,196,936	1,155,678
Total Federal Program 45.310				6,467,790	4,168,077
45.312		COVID-19 - National Leadership Grants	UW-Madison	60,597	
45.312		National Leadership Grants	UW-Madison	54,061	48,564
Total Federal Program 45.312				114,658	48,564
45.313		Laura Bush 21st Century Librarian Program	DPI	4,431	3,196

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.N/A	FY22-1914	Other Federal Financial Assistance: WI Arts Rescue Grant Program	UW-Green Bay	(250)	0
		Subtotal Direct Grants		<u>9,670,197</u>	<u>5,397,231</u>
45.129	15285237	Subgrants: Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities)	KRMB	10,000	0
45.129	FY22-001-20	Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	2,000	0
45.312	21-123-100869-010	National Leadership Grants (from OLD DOMINION UNIVERSITY RESEARCH FOUNDAT)	UW-Milwaukee	25,302	0
		Subtotal Subgrants		<u>37,302</u>	<u>0</u>
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES		<u>9,707,499</u>	<u>5,397,231</u>
<b>NATIONAL SCIENCE FOUNDATION</b>					
47.076		Direct Grants: Education and Human Resources (from UW-Madison)	UW-Oshkosh	6,935	0
47.076		Education and Human Resources (from UW-Madison)	UW-Stout	6,500	0
		Total Federal Program 47.076		<u>13,435</u>	<u>0</u>
		Subtotal Direct Grants		<u>13,435</u>	<u>0</u>
47.041	SUBK00012987	Subgrants: Engineering (from University of Michigan)	UW-Milwaukee	1,002	0
47.076	0011108/00074106	Education and Human Resources (from UNIVERSITY OF MISSOURI - KANSAS CITY)	UW-Milwaukee	10,240	0
		Subtotal Subgrants		<u>11,242</u>	<u>0</u>
		TOTAL NATIONAL SCIENCE FOUNDATION		<u>24,677</u>	<u>0</u>
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.037		Direct Grants: COVID-19 - Small Business Development Centers	UW System Administration	121,428	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-Eau Claire	60,111	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-La Crosse	46,819	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-Madison	22,778	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-Milwaukee	941	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-Oshkosh	21,625	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-River Falls	10,170	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-Superior	(1,265)	0
59.037		Small Business Development Centers	UW System Administration	677,514	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Eau Claire	225,628	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Green Bay	117,522	0
59.037		Small Business Development Centers (from UW System Administration)	UW-La Crosse	205,940	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Madison	250,604	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Milwaukee	219,541	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Oshkosh	82,252	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Parkside	101,565	0
59.037		Small Business Development Centers (from UW System Administration)	UW-River Falls	74,020	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Stevens Point	195,065	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Superior	40,088	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
59.037		Small Business Development Centers (from UW System Administration)	UW-Whitewater	133,160	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Green Bay	78,705	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Oshkosh	31,550	0
59.037		Small Business Development Centers (from UW-Madison)	UW-River Falls	58,790	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Superior	28,176	0
		Total Federal Program 59.037		<u>2,802,727</u>	<u>0</u>
59.058		Federal and State Technology Partnership Program	UW System Administration	193,195	0
59.058		Federal and State Technology Partnership Program (from UW System Administration)	DMA	14,811	0
		Total Federal Program 59.058		<u>208,006</u>	<u>0</u>
59.059		Congressional Grants	UW-Madison	125,510	0
59.059		Congressional Grants	UW-Milwaukee	11,647	0
		Total Federal Program 59.059		<u>137,156</u>	<u>0</u>
59.075		COVID-19 - Shuttered Venue Operators Grant Program	UW-Madison	34,089	0
59.075		COVID-19 - Shuttered Venue Operators Grant Program	WHS	96,571	0
59.075		Shuttered Venue Operators Grant Program	UW-Green Bay	95,832	0
		Total Federal Program 59.075		<u>226,492</u>	<u>0</u>
		Subtotal Direct Grants		<u>3,374,382</u>	<u>0</u>
		Subgrants:			
59.061	SBAHQ-20-IT-0049	State Trade Expansion (from Wisconsin Economic Development Corporation)	DATCP	50,872	0
59.061	SBAOITIST220053-01-00	State Trade Expansion (from Wisconsin Economic Development Corporation)	DATCP	109,777	0
		Subtotal Subgrants		<u>160,649</u>	<u>0</u>
		TOTAL U.S. SMALL BUSINESS ADMINISTRATION		<u>3,535,031</u>	<u>0</u>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
		Direct Grants:			
64.005		Grants to States for Construction of State Home Facilities	DVA	3,644,194	0
64.015	ARP Section 8004, PL117-2	COVID-19 - Veterans State Nursing Home Care	DVA	2,596,660	0
64.015		Veterans State Nursing Home Care	DVA	38,078,681	0
		Total Federal Program 64.015		<u>40,675,341</u>	<u>0</u>
64.024		COVID-19 - VA Homeless Providers Grant and Per Diem Program	DVA	1,194,953	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,414,966	0
		Total Federal Program 64.024		<u>2,609,919</u>	<u>0</u>
64.053		Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	DVA	519,767	0
64.101		Burial Expenses Allowance for Veterans	DVA	1,045,967	0
		Other Federal Financial Assistance:			
64.N/A	11K2HX003080-01A2	Interagency Personnel Agreement	UW-Madison	495	0
64.N/A	22IPA2216208	Intergovernmental Personnel Assignment	UW-Madison	44,417	0
64.N/A	22IPA2216220	Intergovernmental Personnel Assignment	UW-Madison	37,849	0
64.N/A	AAG3447	Veteran Student Services	UW-River Falls	4,018	0
64.N/A	BX005627	Intergovernmental Personnel Assignment	UW-Madison	41,023	0
64.N/A	I01HX003354	Intergovernmental Personnel Assignment	UW-Madison	44,500	0
64.N/A		Intergovernmental Personnel Assignment	UW-Madison	889,057	0
64.N/A	IPA	Intergovernmental Personnel Assignment	UW-Madison	1,277,527	0
64.N/A	IPA	Intergovernmental Personnel Assignment	UW-Madison	430,725	0
64.N/A	V101 223B	Reimbursement Contract-State Approving Agency	DVA	337,455	0
		Subtotal Direct Grants		<u>51,602,254</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		<u>51,602,254</u>	<u>0</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
		Direct Grants:			
66.032		State Indoor Radon Grants	DHS	324,372	140,377



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.032		State Indoor Radon Grants (from DHS)	UW-Madison	115,077	0
		Total Federal Program 66.032		439,449	140,377
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	701,867	0
66.040		Diesel Emissions Reduction Act (DERA) State Grants	DNR	416,884	400,233
66.204		Multipurpose Grants to States and Tribes	DNR	152,348	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	539,196	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	DNR	90,473	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW-Madison	18,917	10,139
		Total Federal Program 66.436		109,391	10,139
66.442		Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	DNR	576,393	576,393
66.444		Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	DHS	278,204	101,800
66.447		Sewer Overflow and Stormwater Reuse Municipal Grant Program	DNR	2,122	0
66.454		Water Quality Management Planning	DNR	290,032	80,000
66.458	4C-00E03242-0	Clean Water State Revolving Fund Cluster: Capitalization Grants for Clean Water State Revolving Funds (from DNR)	EIF	47,597,092	47,597,092
66.458	CS-55000122-1	Capitalization Grants for Clean Water State Revolving Funds (from DNR)	EIF	27,527,636	27,527,636
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	3,315,725	0
		Total Clean Water State Revolving Fund Cluster (Note 10)		78,440,453	75,124,728
66.460		Nonpoint Source Implementation Grants	DNR	3,095,302	2,218,658
66.460		Nonpoint Source Implementation Grants (from DNR)	DATCP	192,774	0
		Total Federal Program 66.460		3,288,076	2,218,658
66.461	00E03078	Regional Wetland Program Development Grants	DATCP	92,218	0
66.461		Regional Wetland Program Development Grants	DNR	208,434	0
		Total Federal Program 66.461		300,652	0
66.468	4D-00E03245-0	Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	EIF	17,582,536	17,582,536
66.468	4E-00E03400-0	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	EIF	0	0
66.468	4L-00E03409-0	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	EIF	0	0
66.468	FS-98597721-3	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	EIF	173,000	173,000
66.468	FS-98597722-0	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	EIF	0	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	7,775,652	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Stevens Point	22,105	0
		Total Drinking Water State Revolving Fund Cluster (Note 10)		25,553,293	17,755,536
66.469		Geographic Programs - Great Lakes Restoration Initiative	DHS	27,805	7,067
66.469		Geographic Programs - Great Lakes Restoration Initiative	DNR	13,175,431	7,150,420
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Madison	38,203	0
		Total Federal Program 66.469		13,241,439	7,157,487
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	209,625	0
66.475		Gulf of Mexico Program	UW-Madison	281,723	63,718
66.485		Support for the Gulf Hypoxia Action Plan	DNR	31,481	0
66.605	AA00E02925	Performance Partnership Grants	DATCP	18,533	0
66.605	BG-99516217	Performance Partnership Grants	DATCP	628,266	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.605		Performance Partnership Grants	DNR	18,003,087	0
66.605		Performance Partnership Grants (from DNR)	UW-Madison	128,646	0
		Total Federal Program 66.605		<u>18,778,533</u>	<u>0</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	148,765	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	487,459	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	1,062,680	0
66.804	L06E00935	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	DATCP	539,097	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,301,479	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	173,614	0
66.817		State and Tribal Response Program Grants	DNR	1,260,349	0
66.818		Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	DNR	107,473	0
		Subtotal Direct Grants		<u>148,712,075</u>	<u>103,629,068</u>
Subgrants:					
66.472		Beach Monitoring and Notification Program Implementation Grants (from MILWAUKEE (CITY OF), WI)	UW-Milwaukee	85,213	0
66.475		Gulf of Mexico Program (from MISSISSIPPI STATE UNIVERSITY)	UW-Madison	41,449	0
66.950	NT-84019001 / ee	National Environmental Education Training Program (from North American Association for Environmental Education)	UW-Stevens Point	39,622	0
66.951	Year 1&2 U-Wi	Environmental Education Grants (from West Central Wisconsin Regional Planning Commission)	UW-Madison	3,316	0
		Subtotal Subgrants		<u>169,599</u>	<u>0</u>
		TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		<u>148,881,673</u>	<u>103,629,068</u>
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
Direct Grants:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	100,000	0
		Subtotal Direct Grants		<u>100,000</u>	<u>0</u>
		TOTAL U.S. NUCLEAR REGULATORY COMMISSION		<u>100,000</u>	<u>0</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
Direct Grants:					
81.041		ARRA - State Energy Program	PSC	1,745,862	1,740,450
81.041		State Energy Program	PSC	1,926,439	1,153,049
81.041		State Energy Program (from PSC)	UW-Oshkosh	10,269	0
81.041		State Energy Program (from PSC)	UW-Platteville	62,725	0
		Total Federal Program 81.041		<u>3,745,295</u>	<u>2,893,499</u>
81.042		Weatherization Assistance for Low-Income Persons	DOA	18,527,465	16,126,464
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	(50,618)	0
81.119		State Energy Program Special Projects	PSC	105,996	19,869
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	261,802	0
Other Federal Financial Assistance:					
81.N/A	DE-EE0009728	IAC	UW-Milwaukee	357,027	0
		Subtotal Direct Grants		<u>22,946,967</u>	<u>19,039,832</u>
Subgrants:					
81.041	22-14	State Energy Program (from PUBLIC SERVICE COMMISSION OF WISCONSIN)	UW-Madison	4,474	0
81.N/A	252740	Intergovernmental Personnel Assignment (from BATTELLE ENERGY ALLIANCE)	UW-Madison	20,795	0
		Subtotal Subgrants		<u>25,270</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF ENERGY		<u>22,972,236</u>	<u>19,039,832</u>
<b>U.S DEPARTMENT OF EDUCATION:</b>					
Direct Grants:					
84.002	A	Adult Education - Basic Grants to States (from WTCS)	DOC	55,000	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.002		Adult Education - Basic Grants to States	WTCS	7,263,997	6,027,644
		Total Federal Programs 84.002		<u>7,318,997</u>	<u>6,027,644</u>
84.010		Title I Grants to Local Educational Agencies	DPI	179,803,435	174,958,671
84.011		Migrant Education State Grant Program	DPI	845,554	192,139
84.011		Migrant Education State Grant Program (from DPI)	UW-Eau Claire	35,825	0
		Total Federal Programs 84.011		<u>881,379</u>	<u>192,139</u>
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	1,446	0
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth (from DPI)	DOC	315,102	0
		Total Federal Programs 84.013		<u>316,548</u>	<u>0</u>
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	3,420,979	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Milwaukee	397,073	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-La Crosse	29,507	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	141,409	0
		Total Federal Program 84.015		<u>3,988,968</u>	<u>0</u>
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	358,536	0
84.027	84.027A	Special Education Cluster (IDEA): Special Education Grants to States (from DPI)	DHS	112,965	0
84.027	84.027A	Special Education Grants to States (from DPI)	DOC	162,514	0
84.027		Special Education Grants to States	DPI	240,528,704	222,881,865
84.027		Special Education Grants to States (from DPI)	BPDD	94,523	94,523
		Total Federal Program 84.027		<u>240,898,706</u>	<u>222,976,388</u>
84.173		Special Education Preschool Grants	DPI	10,225,659	9,722,725
		Total Special Education Cluster (IDEA)		<u>251,124,365</u>	<u>232,699,113</u>
84.031		Higher Education Institutional Aid	UW-Parkside	416,144	0
84.031		Higher Education Institutional Aid	UW-Superior	98,726	0
		Total Federal Program 84.031		<u>514,870</u>	<u>0</u>
84.042		TRIO Cluster: TRIO Student Support Services	UW-Eau Claire	717,146	0
84.042		TRIO Student Support Services	UW-La Crosse	443,276	0
84.042		TRIO Student Support Services	UW-Madison	682,706	0
84.042		TRIO Student Support Services	UW-Milwaukee	647,032	0
84.042		TRIO Student Support Services	UW-Oshkosh	553,185	0
84.042		TRIO Student Support Services	UW-Parkside	360,053	0
84.042		TRIO Student Support Services	UW-Platteville	730,921	0
84.042		TRIO Student Support Services	UW-River Falls	346,902	0
84.042		TRIO Student Support Services	UW-Stout	675,562	0
84.042		TRIO Student Support Services	UW-Superior	332,051	0
84.042		TRIO Student Support Services	UW-Whitewater	218,620	0
		Total Federal Program 84.042		<u>5,707,454</u>	<u>0</u>
84.044		TRIO Talent Search	DPI	648,118	0
84.044		TRIO Talent Search	UW-Milwaukee	43,488	0
		Total Federal Program 84.044		<u>691,606</u>	<u>0</u>
84.047		TRIO Upward Bound	DPI	334,470	0
84.047		TRIO Upward Bound	UW-Eau Claire	409,877	0
84.047		TRIO Upward Bound	UW-Green Bay	403,846	0
84.047		TRIO Upward Bound	UW-La Crosse	157,503	0
84.047		TRIO Upward Bound	UW-Milwaukee	928,560	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.047		TRIO Upward Bound	UW-River Falls	374,498	0
84.047		TRIO Upward Bound	UW-Stevens Point	478,944	0
84.047		TRIO Upward Bound	UW-Superior	46,931	0
84.047		TRIO Upward Bound	UW-Whitewater	278,502	0
84.047		TRIO Upward Bound (from DPI)	UW-Stevens Point	97,677	0
Total Federal Program 84.047				<u>3,510,809</u>	<u>0</u>
84.066		TRIO Educational Opportunity Centers	UW-Milwaukee	274,832	0
84.066		TRIO Educational Opportunity Centers	UW-Parkside	117,832	0
Total Federal Program 84.066				<u>392,664</u>	<u>0</u>
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Eau Claire	284,142	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-La Crosse	263,154	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Madison	325,494	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Milwaukee	345,993	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-River Falls	217,566	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Stout	286,868	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Superior	401,189	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Whitewater	307,578	0
84.217	84.217A	McNair Achievement Participant	UW-Platteville	3,133	0
84.217	84.217A	McNair Achievement Program	UW-Platteville	76,579	0
Total Federal Program 84.217				<u>2,511,696</u>	<u>0</u>
Total TRIO Cluster				<u>12,814,228</u>	<u>0</u>
84.048		Career and Technical Education -- Basic Grants to States	WTCS	13,736,873	11,620,502
84.048		Career and Technical Education -- Basic Grants to States (from DPI)	DOC	25,000	
84.048		Career and Technical Education -- Basic Grants to States (from WTCS)	DPI	9,786,438	
Total Federal Program 84.048				<u>23,548,311</u>	<u>11,620,502</u>
84.116	84.116Z	Fund for the Improvement of Postsecondary Education	UW-Madison	134,364	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	DWD	63,708,658	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States (from DWD)	DHS	87,744	87,744
Total Federal Program 84.126				<u>63,796,402</u>	<u>87,744</u>
84.129		Rehabilitation Long-Term Training	UW-Madison	162,896	0
84.129		Rehabilitation Long-Term Training	UW-Stout	187,588	0
Total Federal Program 84.129				<u>350,484</u>	<u>0</u>
84.144		Migrant Education Coordination Program	DPI	113,980	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	DWD	500	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind (from DWD)	DHS	528,632	215,520
Total Federal Program 84.177				<u>529,132</u>	<u>215,520</u>
84.181		COVID-19 - Special Education-Grants for Infants and Families	DHS	1,101,104	373,818
84.181		Special Education-Grants for Infants and Families	DHS	7,344,285	6,140,661
84.181		Special Education-Grants for Infants and Families (from DHS)	UW-Madison	275,191	0
Total Federal Program 84.181				<u>8,720,580</u>	<u>6,514,479</u>
84.184		School Safety National Activities	DPI	2,379,158	549,619
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	301,352	0
84.196		Education for Homeless Children and Youth	DPI	1,334,867	1,125,617
84.264		Rehabilitation Training Technical Assistance Centers	UW-Madison	3,719,598	2,358,727
84.264		Rehabilitation Training Technical Assistance Centers (from UW-Madison)	UW-Stout	160,387	
Total Federal Program 84.264				<u>3,879,985</u>	<u>2,358,727</u>
84.282		Charter Schools	DPI	10,324,376	9,668,756
84.283		Comprehensive Centers	UW-Madison	1,328,561	755,525
84.287		Twenty-First Century Community Learning Centers	DPI	15,798,419	14,680,952
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	367,587	0
84.305		Education Research, Development and Dissemination	UW-Madison	5,880	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	224,932	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	210,499	0
Total Federal Program 84.325				<u>435,430</u>	<u>0</u>
84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	190,801	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	4,336,566	2,430,270
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Green Bay	1,011,589	0
Total Federal Program 84.334				<u>5,348,155</u>	<u>2,430,270</u>
84.335		Child Care Access Means Parents in School	UW-Eau Claire	52,038	0
84.335		Child Care Access Means Parents in School	UW-Green Bay	76,226	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	260,538	0
84.335		Child Care Access Means Parents in School	UW-Oshkosh	42,003	0
84.335		Child Care Access Means Parents in School	UW-Whitewater	21,350	0
Total Federal Program 84.335				<u>452,156</u>	<u>0</u>
84.358		Rural Education	DPI	284,814	270,919
84.365		English Language Acquisition State Grants	DPI	7,295,913	6,819,769
84.365		English Language Acquisition State Grants	UW-Milwaukee	188,652	0
Total Federal Program 84.365				<u>7,484,565</u>	<u>6,819,769</u>
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	DPI	28,623,299	27,042,330
84.369		Grants for State Assessments and Related Activities	DPI	7,098,599	0
84.372		Statewide Longitudinal Data Systems	DPI	782,898	0
84.377		School Improvement Grants	DPI	2,774,941	2,774,941
84.421		Disability Innovation Fund (DIF)	DWD	1,125,059	0
84.422		American History and Civics Education	UW-Parkside	191,393	0
84.424		Student Support and Academic Enrichment Program	DPI	11,512,777	10,962,823
Education Stabilization Fund:					
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-La Crosse	264,744	0
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-Madison	200,398	0
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-Oshkosh	14,403	0
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-Parkside	295,740	0
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-River Falls	231,318	0
84.425	84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid	UW-Stout	539,877	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Eau Claire	4,480,842	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Green Bay	643,318	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-La Crosse	6,069,236	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Madison	316,206	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Oshkosh	10,800,587	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Parkside	97,308	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Platteville	3,996	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Stevens Point	1,538,238	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Stout	426,008	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Superior	(4,378)	0
84.425	84.425F	COVID-19 - HEERF Institutional Aid	UW-Whitewater	25,593	0
84.425	84.425M	COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Eau Claire	861,623	0
84.425	84.425M	COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Stout	54,105	0
84.425	84.425W	COVID-19 - American Rescue Plan (ARP) – Elementary and Secondary School Emergency Relief (ESSER) – Homeless Children and Youth	DPI	1,530,210	1,519,766
84.425	84.425U	COVID-19 - ARP ESSER	DPI	251,913,102	250,876,470
84.425	84.425V	COVID-19 - ARP - Emergency Assistance to Non-Public Schools (ARP EANS) Program	DPI	30,705,583	0
84.425	84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund (from GOV)	DPI	8,560,919	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.425	84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance to Non-Public Schools (CRRSA EANS) Program (from Gov)	DPI	23,560,755	0
84.425	84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	DPI	12,380,152	7,590,226
84.425	84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	DPI	204,757,775	204,508,117
Total Education Stabilization Fund				<u>560,267,658</u>	<u>464,494,579</u>
Other Federal Financial Assistance:					
84.N/A	22-C0247	School-Based Mental Health Professionals Program	UW-Green Bay	77,332	0
84.N/A	22-C0621	DPI-SBMH-Social Work	UW-Whitewater	84,908	0
84.N/A	22-C0622	Federal School-Based Mental Health Professionals	UW-Milwaukee	28,365	0
84.N/A	22-C0679	DPI-SBMH-School Psych	UW-Whitewater	26,679	0
84.N/A	22-C0690	DPI-SBMH-School Counseling	UW-Whitewater	35,773	0
84.N/A	Helen Bader School of Social W	Helen Bader School of Social W	UW-Milwaukee	7,439	0
84.N/A	JLD-CCBLLR FY23	Federal Work Study Program - Job Location and Development	UW-Milwaukee	107,434	0
84.N/A	UW-Superior	DPI - FSBMHP 22: Federal School Based Mental Health Professionals, School Counseling.	UW-Superior	15,772	0
84.N/A	FSBMHP FY23	Financial Aid Allowance	UW-Milwaukee	113,537	0
84.N/A		Financial Aid Veterans Allowance	UW-Milwaukee	4,099	0
Subtotal Direct Grants				<u>1,217,108,647</u>	<u>976,250,639</u>
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 Indiana University)	UW-La Crosse	2,000	0
84.287		Twenty-First Century Community Learning Centers (from Boys and Girls Club of Greater Chippewa Valley)	UW-Stout	8,444	0
84.295	35173-EDU	Ready-To-Learn Television (from Corporation for Public Broadcasting)	UW-Madison	55,885	0
84.411	11-WI05-2021i3WNTS	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from NATIONAL WRITING PROJECT)	UW-Madison	4,999	0
84.N/A	AGMT 09-23-19	Cognitive Strategies Approach to Text-Based Academic Writing to Improve Educational Outcomes for Secondary English Learners (from University of California-Irvine)	UW-Milwaukee	89,656	0
84.N/A	Contract Signed 9/23/2019	Cognitive Strategies Approach to Text-Based Academic Writing to Improve Educational Outcomes for Secondary English Learners (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Milwaukee	51,620	0
Subtotal Subgrants				<u>212,604</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>1,217,321,251</u>	<u>976,250,639</u>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
Direct Grants:					
89.003		National Historical Publications and Records Grants	WHS	350,448	0
Subtotal Direct Grants				<u>350,448</u>	<u>0</u>
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				<u>350,448</u>	<u>0</u>
<b>ELECTION ASSISTANCE COMMISSION:</b>					
Direct Grants:					
90.404	EAC-ELSEC18WI	2018 HAVA Election Security Grants	Elections	1,399,519	652,639
Subtotal Direct Grants				<u>1,399,519</u>	<u>652,639</u>
TOTAL ELECTION ASSISTANCE COMMISSION				<u>1,399,519</u>	<u>652,639</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
Direct Grants:					
93.005	437003-A21-0001640-R01-03	Long-Term Child Welfare Training 2022-23	UW-Milwaukee	566,038	0
93.011		National Organizations of State and Local Officials (from DHS)	UW-Green Bay	7,630	0
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	21,572	0
93.042		COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	84,820	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	260,154	0
		Total Federal Program 93.042		<u>344,974</u>	<u>0</u>
93.043		COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	87,121	87,121
93.043		Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	398,965	398,965
		Total Federal Program 93.043		<u>486,086</u>	<u>486,086</u>
Aging Cluster:					
93.044		COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	2,631,326	2,489,753
93.044		Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	6,874,494	6,530,390
		Total Federal Program 93.044		<u>9,505,820</u>	<u>9,020,143</u>
93.045		COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	5,884,857	5,728,071
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	14,469,683	13,902,443
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services (from DHS)	UW-Madison	5,835	
		Total Federal Program 93.045		<u>20,360,375</u>	<u>19,630,514</u>
93.053		Nutrition Services Incentive Program	DHS	2,614,893	2,614,893
		Total Aging Cluster		<u>32,481,088</u>	<u>31,265,550</u>
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	277,365	277,365
93.052		COVID-19 - National Family Caregiver Support, Title III, Part E	DHS	377,312	343,430
93.052		National Family Caregiver Support, Title III, Part E	DHS	3,257,505	3,122,645
		Total Federal Program 93.052		<u>3,634,817</u>	<u>3,466,075</u>
93.060		Sexual Risk Avoidance Education	DHS	477,694	438,366
93.061		Innovations in Applied Public Health Research	UW-Madison	288,820	0
93.065		Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	UW-Madison	337,192	0
93.069		Public Health Emergency Preparedness	DHS	11,663,968	6,248,836
93.070		Environmental Public Health and Emergency Response	DHS	1,242,521	402,305
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	101,531	0
		Total Federal Program 93.070		<u>1,344,052</u>	<u>402,305</u>
93.071		Medicare Enrollment Assistance Program	DHS	689,853	524,009
93.072		Lifespan Respite Care Program	DHS	275,320	265,581
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	99,970	0
93.090		COVID-19 - Guardianship Assistance	DCF	460,677	0
93.090		Guardianship Assistance	DCF	5,223,964	0
		Total Federal Program 93.090		<u>5,684,641</u>	<u>0</u>
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	557,398	556,731
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from DHS)	UW-Madison	196,504	0
		Total Federal Program 93.092		<u>753,902</u>	<u>556,731</u>
93.103	G-2301-03845	Food and Drug Administration Research	DATCP	5,746	0
93.103	U19FD007105	Food and Drug Administration Research	DATCP	306,661	0
93.103	U2FFD007415	Food and Drug Administration Research	DATCP	827,493	0
93.103		COVID-19 - Food and Drug Administration Research	UW-Madison	48,859	0
93.103		Food and Drug Administration Research	UW-Madison	278,815	0
		Total Federal Program 93.103		<u>1,467,574</u>	<u>0</u>
93.107		Area Health Education Centers	UW-Madison	1,040,058	1,040,058

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	776,480	585,314
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,155,436	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	75,622	0
93.110		Maternal and Child Health Federal Consolidated Programs (from DHS)	DPI	4,999	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	90	0
Total Federal Program 93.110				2,012,627	585,314
93.113		Environmental Health	UW-Madison	483,992	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	558,032	8,456
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs (from DHS)	UW-Madison	23,154	0
Total Federal Program 93.116				581,186	8,456
93.121		Oral Diseases and Disorders Research	UW-Madison	36,583	0
93.127		Emergency Medical Services for Children	DHS	148,092	146,194
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	221,291	113,302
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	6,404,517	3,625,754
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DOJ	59,509	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	732,550	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from UW-Milwaukee)	UW-Madison	14,800	0
Total Federal Program 93.136				7,211,377	3,625,754
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DHS	749,926	715,014
93.155		Rural Health Research Centers	UW-Madison	5,242,222	5,231,587
93.165		Grants to States for Loan Repayment	UW-Madison	285,452	0
93.172		Human Genome Research	UW-Madison	864,760	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	920,459	32,556
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	430,637	0
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	216,107	0
93.217		Family Planning Services	DHS	5,805,207	4,771,576
93.217		Family Planning Services (from DHS)	UW-Madison	85,728	0
Total Federal Program 93.217				5,890,935	4,771,576
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	373,281	0
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	DHS	419,215	276,339
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	UW-Madison	115,453	0
Total Federal Program 93.235				534,668	276,339
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	415,885	23,641
93.236		Grants to States to Support Oral Health Workforce Activities (from DHS)	UW-Madison	48,701	0
Total Federal Program 93.236				464,585	23,641
93.240		State Capacity Building	DHS	579,878	0
93.242		Mental Health Research Grants	UW-Madison	1,230,302	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DCF	27,888	24,587
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	614,044	605,532
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	1,853,376	1,340,019
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	2,864,792	648,512



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Milwaukee	25	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Whitewater	55,561	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	10,699	0
Total Federal Program 93.243				<u>5,426,385</u>	<u>2,618,650</u>
93.247		Advanced Nursing Education Workforce Grant Program	UW-Milwaukee	348,766	51,103
93.251		Early Hearing Detection and Intervention	DHS	366,275	298,345
93.251		Early Hearing Detection and Intervention (from DHS)	UW-Madison	(123)	0
Total Federal Program 93.251				<u>366,151</u>	<u>298,345</u>
93.262		Occupational Safety and Health Program	DHS	270,185	0
93.262		Occupational Safety and Health Program	UW-Stout	107,137	0
Total Federal Program 93.262				<u>377,323</u>	<u>0</u>
93.268		COVID-19 - Immunization Cooperative Agreements	DHS	21,427,209	13,954,080
93.268		COVID-19 - Immunization Cooperative Agreements (from DHS)	UW System Administration	500	0
93.268		Immunization Cooperative Agreements	DHS	62,119,095	2,055,526
93.268		Immunization Cooperative Agreements (from DHS)	UW-Madison	168,049	0
93.268		COVID-19 - Immunization Cooperative Agreements (from DHS)	UW-Madison	623,247	623,247
Total Federal Program 93.268 (Note 11)				<u>84,338,099</u>	<u>16,632,853</u>
93.270		Viral Hepatitis Prevention and Control	DHS	327,287	0
93.270		Viral Hepatitis Prevention and Control (from DHS)	UW-Madison	97,691	0
Total Federal Program 93.270				<u>424,978</u>	<u>0</u>
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	35,250	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	796,284	758,195
93.307		Minority Health and Health Disparities Research	UW-Madison	52,359	0
93.316	435100-G23-23236646-380	Adol. Health Eval RPE 2022	UW-Madison	28,020	0
93.319		Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	UW-Madison	549,970	128,393
93.323	435100-G22-ELCWEC-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	DATCP	83,199	0
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	150,677,428	18,252,981
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	DOC	5,886,752	0
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	615,742	94,714
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	2,723,548	471,937
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	232,754	0
Total Federal Program 93.323				<u>160,219,424</u>	<u>18,819,632</u>
93.324		COVID-19 - State Health Insurance Assistance Program	DHS	24,696	0
93.324		State Health Insurance Assistance Program	DHS	1,046,041	615,009
Total Federal Program 93.324				<u>1,070,737</u>	<u>615,009</u>
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	UW-Madison	2,307,335	1,071,816
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	DHS	160,943	145,670
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	UW-Madison	116,496	0
Total Federal Program 93.334				<u>277,439</u>	<u>145,670</u>
93.336		Behavioral Risk Factor Surveillance System	DHS	859,439	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.336		COVID-19 - Behavioral Risk Factor Surveillance System	DHS	11,479	0
		Total Federal Program 93.336		870,918	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	788,266	0
93.351		Research Infrastructure Programs	UW-Madison	467,738	0
93.352		Construction Support	UW-Madison	3,660,982	0
93.354		COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	15,281,098	6,785,084
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	1,819	0
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (from DHS)	UW-Madison	137,014	0
		Total Federal Program 93.354		15,419,932	6,785,084
93.358	435200-G21-138446-180 X1	Comprehensive DBT Teams CAA	UW-Green Bay	57,667	0
93.367	5U18FD006394	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	601,280	0
93.369		ACL Independent Living State Grants	DHS	461,496	461,496
93.387	19236646	National and State Tobacco Control Program (from DHS)	UW-Madison	6,264	0
93.387		National and State Tobacco Control Program	DHS	1,036,270	57,375
93.387		National and State Tobacco Control Program (from DHS)	UW-Madison	27,538	0
		Total Federal Program 93.387		1,070,072	57,375
93.391		COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (from DHS)	UW-Madison	2,753,609	1,783,902
93.391		COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	DHS	6,799,490	3,759,522
		Total Federal Program 93.391		9,553,099	5,543,424
93.393		Cancer Cause and Prevention Research	UW-Madison	285,112	0
93.396		Cancer Biology Research	UW-Madison	292,774	0
93.398		Cancer Research Manpower	UW-Madison	1,545,241	0
93.413	PRPPR210163-01-00	The State Flexibility to Stabilize the Market Grant Program	OCI	457,981	0
93.423	SIWIW190008-01-00	1332 State Innovation Waivers	OCI	202,811,341	0
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	DHS	1,905,272	1,172,378
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (from DHS)	UW-Madison	222,426	0
		Total Federal Program 93.426		2,127,698	1,172,378
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from UW-Madison)	UW-Stout	9,909	0
93.434		Every Student Succeeds Act/Preschool Development Grants	DCF	10,364,757	7,070,942
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	CANPB	487,281	324,483
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	DPI	326,895	0
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Whitewater	34,162	0
		Total Federal Program 93.434		11,213,095	7,395,425
93.435		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	DHS	1,731,339	1,290,209
93.435		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (from DHS)	UW-Madison	173,369	0
		Total Federal Program 93.435		1,904,709	1,290,209
93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	DHS	498,918	468,429

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (from DHS)	UW-Madison	11,409	0
		Total Federal Program 93.436		510,327	468,429
93.464		ACL Assistive Technology	DHS	424,479	338,025
93.464		ACL Assistive Technology (from DHS)	DOC	6,375	0
		Total Federal Program 93.464		430,854	338,025
93.470		Alzheimer's Disease Program Initiative (ADPI)	DHS	69,188	69,188
93.472		Title IV-E Prevention Program	DCF	259,070	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	DHS	37,306	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	280,079	0
		Total Federal Program 93.478		317,385	0
93.495		Community Health Workers for Public Health Response and Resilient	DHS	43,467	33,147
93.495		Community Health Workers for Public Health Response and Resilient (from DHS)	UW-Madison	1,242,184	56,496
93.495		COVID-19 - Community Health Workers for Public Health Response and Resilient	DHS	2,607,836	2,100,933
93.495		COVID-19 - Community Health Workers for Public Health Response and Resilient (from DHS)	UW-Madison	201,480	81,056
		Total Federal Program 93.495		4,094,967	2,271,632
93.497		COVID-19 - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	DCF	865,235	865,235
93.498		COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	DHS	12,936,429	0
93.498		COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	DVA	798,203	0
		Total Federal Program 93.498		13,734,632	0
93.499		COVID-19 - Low Income Household Water Assistance Program	DOA	16,537,766	1,333,939
93.500		Pregnancy Assistance Fund Program (from DCF)	UW-Milwaukee	114,518	0
93.556		COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program	DCF	293,401	293,401
93.556		MaryLee Allen Promoting Safe and Stable Families Program	DCF	6,068,068	4,922,103
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Madison	8,704,378	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from UW-Madison)	UW-Milwaukee	2,526,904	0
		Total Federal Program 93.556		17,592,751	5,215,504
93.558		COVID-19 - Temporary Assistance for Needy Families	DCF	231,671	17,172
93.558		Temporary Assistance for Needy Families	DCF	135,440,627	28,654,723
93.558		Temporary Assistance for Needy Families (from DCF)	DOA	1,126,292	1,088,824
93.558		Temporary Assistance for Needy Families (from DCF)	DOR	55,085,867	0
		Total Federal Program 93.558		191,884,457	29,760,719
93.563		Child Support Enforcement	DCF	65,819,775	55,157,708
93.564		Child Support Enforcement Research	DCF	2,856	0
93.566		COVID-19 - Refugee and Entrant Assistance	DCF	373	373
93.566		State/Replacement Designee Administered Programs			
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs	DCF	8,701,369	6,866,214
		Total Federal Program 93.566		8,701,742	6,866,587
93.568		COVID-19 - Low-Income Home Energy Assistance	DOA	56,449	0
93.568		Low-Income Home Energy Assistance	DOA	159,208,801	32,687,322
		Total Federal Program 93.568		159,265,250	32,687,322
93.569		Community Services Block Grant	DCF	11,099,151	10,907,752
93.569		COVID-19 - Community Services Block Grant	DCF	4,177,079	4,177,079
		Total Federal Program 93.569		15,276,230	15,084,831

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
CCDF Cluster:					
93.575		Child Care and Development Block Grant	DCF	121,117,344	18,489,955
93.575		Child Care and Development Block Grant	UW-La Crosse	155,259	0
93.575		Child Care and Development Block Grant (from DCF)	DPI	15,916	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Stevens Point	225,633	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Stout	143,397	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Whitewater	10,017	0
93.575		COVID-19 - Child Care and Development Block Grant	DCF	310,837,352	25,280,953
93.575		COVID-19 - Child Care and Development Block Grant (from DCF)	CANPB	968,982	913,376
Total Federal Program 93.575				<u>433,473,901</u>	<u>44,684,284</u>
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	57,222,142	10,306,632
Total CCDF Cluster				<u>490,696,043</u>	<u>54,990,916</u>
93.576		Refugee and Entrant Assistance Discretionary Grants	UW-La Crosse	12,716	0
93.583		Refugee and Entrant Assistance Wilson/Fish Program	DCF	283,643	106,441
93.586		COVID-19 - State Court Improvement Program	Courts	48,624	0
93.586		State Court Improvement Program	Courts	495,069	0
Total Federal Program 93.586				<u>543,693</u>	<u>0</u>
93.590		Community-Based Child Abuse Prevention Grants	CANPB	982,463	828,420
93.590		COVID-19 - Community-Based Child Abuse Prevention Grants	CANPB	1,041,734	836,598
93.590		COVID-19 - Community-Based Child Abuse Prevention Grants (from DHS)	UW-Madison	30,758	0
Total Federal Program 93.590				<u>2,054,955</u>	<u>1,665,018</u>
93.597		Grants to States for Access and Visitation Programs	DCF	157,258	157,258
93.599		Chafee Education and Training Vouchers Program (ETV)	DCF	417,304	417,304
93.599		COVID-19 - Chafee Education and Training Vouchers Program (ETV)	DCF	117,103	117,103
Total Federal Program 93.599				<u>534,407</u>	<u>534,407</u>
Head Start Cluster:					
93.600		Head Start	DCF	180,753	0
93.600		Head Start	UW-Oshkosh	7,167,448	0
93.600		Head Start (from DCF)	DPI	20,744	0
Total Head Start Cluster				<u>7,368,945</u>	<u>0</u>
93.603		Adoption and Legal Guardianship Incentive Payments	DCF	786,306	478,545
93.630		COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants	BPDD	64,483	1,328
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,342,449	258,779
Total Federal Program 93.630				<u>1,406,932</u>	<u>260,107</u>
93.631		Developmental Disabilities Projects of National Significance	BPDD	483,823	242,167
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	675,451	899
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from UW-Madison)	UW-Whitewater	11,902	0
Total Federal Program 93.632				<u>687,352</u>	<u>899</u>
93.639		COVID-19 - Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services	DHS	284,820	0
93.639		Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services (from DHS)	UW-Green Bay	167,883	0
Total Federal Program 93.639				<u>452,703</u>	<u>0</u>
93.643		Children's Justice Grants to States	DOJ	282,642	89,180
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,524,414	3,951,877
93.658		COVID-19 - Foster Care Title IV-E	DCF	1,565,699	

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.658		Foster Care Title IV-E	DCF	72,781,950	61,639,458
93.658		Foster Care Title IV-E (from DCF)	UW-Eau Claire	247,840	0
93.658		Foster Care Title IV-E (from DCF)	UW-Madison	1,461,335	0
Total Federal Program 93.658				<u>76,056,825</u>	<u>61,639,458</u>
93.659		Adoption Assistance	DCF	51,547,855	4,757,369
93.659		COVID-19 - Adoption Assistance	DCF	4,648,612	0
Total Federal Program 93.659				<u>56,196,467</u>	<u>4,757,369</u>
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	DHS	827,917	827,917
93.665		Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (from DHS)	UW-Madison	25,251	0
Total Federal Program 93.665				<u>853,169</u>	<u>827,917</u>
93.667		Social Services Block Grant	DHS	33,440,428	32,411,523
93.667		Social Services Block Grant (from DHS)	DCF	9,552,601	7,407,165
Total Federal Program 93.667				<u>42,993,029</u>	<u>39,818,688</u>
93.669		Child Abuse and Neglect State Grants	DCF	1,116,131	566,676
93.671		COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	2,563,000	2,533,332
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,887,412	1,864,713
Total Federal Program 93.671				<u>4,450,412</u>	<u>4,398,045</u>
93.674		COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	DCF	2,025,290	1,936,746
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	DCF	1,579,259	1,172,688
Total Federal Program 93.674				<u>3,604,549</u>	<u>3,109,434</u>
93.732		Mental and Behavioral Health Education and Training Grants	UW-Madison	2,728,150	1,573,364
93.732		Mental and Behavioral Health Education and Training Grants	UW-Milwaukee	486,736	0
Total Federal Program 93.732				<u>3,214,886</u>	<u>1,573,364</u>
93.747		COVID-19 - Elder Abuse Prevention Interventions Program	DHS	907,425	593,704
93.767		Children's Health Insurance Program	DHS	240,825,772	11,658,530
93.767		COVID-19 - Children's Health Insurance Program	DHS	12,258,585	0
Total Federal Program 93.767				<u>253,084,357</u>	<u>11,658,530</u>
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,288,777	0
93.777		COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	622,033	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	12,424,756	0
Total Federal Program 93.777				<u>13,046,789</u>	<u>0</u>
93.778		ARRA - Medical Assistance Program	DHS	125,393	0
93.778		COVID-19 - Medical Assistance Program	DHS	660,628,455	0
93.778		Medical Assistance Program	DHS	7,628,979,296	82,180,291
93.778		Medical Assistance Program	UW-Whitewater	65,400	0
93.778		Medical Assistance Program (from DHS)	UW-Green Bay	365,506	0
93.778		Medical Assistance Program (from DHS)	UW-Madison	563,014	32,560
Total Federal Program 93.778				<u>8,290,727,064</u>	<u>82,212,851</u>
Total Medicaid Cluster (Note 3)				<u>8,305,062,630</u>	<u>82,212,851</u>
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	108,390	0
93.788		Opioid STR	DHS	12,973,893	12,434,341
93.788		Opioid STR	UW-Madison	188,275	0
93.788		Opioid STR	UW-Milwaukee	156,028	0
93.788		Opioid STR (from DHS)	UW-Madison	871,568	331,843
93.788		Opioid STR (from DHS)	UW-Milwaukee	225,452	0
93.788		Opioid STR (from UW-Milwaukee)	UW-Madison	82,734	0
Total Federal Program 93.788				<u>14,497,949</u>	<u>12,766,184</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.791		Money Follows the Person Rebalancing Demonstration	DHS	4,349,566	33,754
93.810		Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	DHS	563,604	219,635
93.837		Cardiovascular Diseases Research	UW-Madison	608,193	0
93.839		Blood Diseases and Resources Research	UW-Madison	318,505	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	66,762	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	922,571	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	275,648	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,669,715	126,499
93.859		Biomedical Research and Research Training	UW-Madison	4,622,384	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	280,667	0
		Total Federal Program 93.859		4,903,051	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,115,216	0
93.866		Aging Research	UW-Madison	943,041	0
93.867		Vision Research	UW-Madison	206,786	0
93.870		COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant	DCF	1,276,766	1,136,366
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	DCF	7,863,194	6,132,982
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	404,783	0
		Total Federal Program 93.870		9,544,743	7,269,348
93.877		Autism Collaboration, Accountability, Research, Education, and Support (from UW-Madison)	UW-Milwaukee	40,532	0
93.879		Medical Library Assistance	UW-Madison	736,953	0
93.884		Primary Care Training and Enhancement	UW-Madison	232,739	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	4,142,051	3,251,494
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	DHS	2,963,824	1,512,088
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	365,190	0
		Total Federal Program 93.898		3,329,014	1,512,088
93.913		Grants to States for Operation of State Offices of Rural Health	UW-Madison	224,031	0
93.917		HIV Care Formula Grants	DHS	10,060,163	9,205,969
93.917		HIV Care Formula Grants (from DHS)	UW-Madison	101,048	0
		Total Federal Program 93.917		10,161,211	9,205,969
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	1,351,102	187,444
93.940		HIV Prevention Activities Health Department Based	DHS	2,075,591	864,408
93.940		HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	301,897	0
		Total Federal Program 93.940		2,377,488	864,408
93.941		HIV Demonstration, Research, Public and Professional Education Projects (from DHS)	UW-Milwaukee	17,430	0
93.945		Assistance Programs for Chronic Disease Prevention and Control (from DHS)	UW-Madison	4,046	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	159,802	0
93.958		Block Grants for Community Mental Health Services	DHS	11,893,116	9,304,063
93.958		Block Grants for Community Mental Health Services (from DHS)	DPI	10,005	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Green Bay	98,290	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Madison	759,977	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Whitewater	625,879	0
93.958		COVID-19 - Block Grants for Community Mental Health Services	DHS	8,874,207	7,915,460
		Total Federal Program 93.958		22,261,473	17,219,523

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	23,123,235	20,550,228
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DCF	3,426,858	3,426,858
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOC	806,887	498,756
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOJ	256,989	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	1,455,850	559,308
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Stevens Point	71,792	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Whitewater	205,204	0
93.959		COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	DHS	14,269,276	13,316,205
Total Federal Program 93.959				<u>43,616,091</u>	<u>38,351,355</u>
93.967		CDC's Collaboration with Academia to Strengthen Public Health	DHS	122,593	73,177
93.967		CDC's Collaboration with Academia to Strengthen Public Health (from DHS)	UW-Madison	26,887	0
Total Federal Program 93.967				<u>149,480</u>	<u>73,177</u>
93.970		Health Professions Recruitment Program for Indians	UW-Madison	195,563	0
93.977		COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	986,700	615,700
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	1,591,624	1,021,935
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants (from DHS)	UW-Madison	1,420,940	0
Total Federal Program 93.977				<u>3,999,263</u>	<u>1,637,635</u>
93.991		Preventive Health and Health Services Block Grant	DHS	3,023,699	960,133
93.991		Preventive Health and Health Services Block Grant (from DHS)	UW-Madison	45,052	0
Total Federal Program 93.991				<u>3,068,751</u>	<u>960,133</u>
93.994		Maternal and Child Health Services Block Grant to the States	DHS	8,534,695	5,627,916
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	DPI	90,288	0
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	895,788	101
Total Federal Program 93.994				<u>9,520,770</u>	<u>5,628,017</u>
93.998		Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	UW-Madison	469,388	0
Other Federal Financial Assistance:					
93.N/A	010121	Monthly Stabilization Payments	UW-Oshkosh	873,292	0
93.N/A	010122	DCF Monthly Stabilization Payments	UW-Oshkosh	99,498	0
93.N/A	111121	UWO Childcare Center DCF Stabilization Program	UW-Oshkosh	94,301	0
93.N/A	72120	COVID-19 - Child Care	UW-Eau Claire	566,845	0
93.N/A	060LW22	Living Well YR4	UW-Madison	12,328	0
93.N/A	2022 Home Visiting	2022 Home Visiting Prof Dvl	UW-Milwaukee	476,043	0
93.N/A	22-C0235	Project AWARE 2021-2022	UW-Madison	3,172	0
93.N/A	23-C0246	COVID-19 - Project AWARE 2022-2023	UW-Madison	92,178	0
93.N/A	285932	Ryan White HIV Care	UW-Madison	161,050	0
93.N/A	433001-A22-0001851-000-01	Evaluation Services for Fam144	UW-Madison	3,201	0
93.N/A	435100-A23-AsthmaSafeH-00	Asthma Care Program	UW-Madison	184,933	0
93.N/A	435100-A23-TOBCONPRO-05	TPCP FDA Renewal 22-23	UW-Madison	45,308	0
93.N/A	435100-G21-TOBCONPRO-05	Wisconsin Tobacco Prevention and Control Program	UW-Madison	26,197	0
93.N/A	435100-G23-3236646-380 60265	DHS- NP Colp Rural Training	UW-Madison	12,500	0
93.N/A	435100-G23-LEADSAFEPRO-33	DPH/BEOH LSHP FY23	UW-Madison	1,129,902	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	437003-A18-0001208-R04-01	Trauma and Recovery Project YR	UW-Milwaukee	78,422	0
93.N/A	437003-A22-0001860-000-01	2021 Home Visiting ARP	UW-Milwaukee	163,079	0
93.N/A	75D30122D13018	Vital Statis Coop Program	DHS	623,254	0
93.N/A	75F10121C00009	Tobacco Retail Inspections (contract)	DHS	181,487	0
93.N/A	75F40122C00090(C ontract)	Mammography Inspections	DHS	195,573	0
93.N/A	75N93021C00006	COVID-19 - MHC Contract renewal yr 3	UW-Madison	74,975	0
93.N/A	CDC7105-0237-1	Change Lab Curriculum	DHS	1,199	0
93.N/A	CYSHCN-WI Sound Beginning	Newborn Hear Screen Outreach	UW-Madison	45,539	0
93.N/A	Fiore CDC QL Supp 2022-23	Wisconsin Tobacco Quit Line	UW-Madison	330,286	0
93.N/A	January 2022 Payments	COVID-19 - January 2022 Payments	UW-Madison	(4,280)	0
93.N/A	MSN245556	COVID-19 - Spring 2021 Program A	UW-Madison	1,100	0
93.N/A	MSN245603	COVID-19 - Spring 2021, Round 3, Part A	UW-Madison	1,100	0
93.N/A	MSN251150	CDC Supplement to the Wisconsin Tobacco Quit Line	UW-Madison	8,839	7,685
93.N/A	P000017512; R000017720	COVID-19 - New Project-SPP Dec 2022	UW-Madison	17,226	0
93.N/A	P000017512; R000017720	COVID-19 - SPP Payments	UW-Madison	(442)	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, April 2022 payment	UW-Madison	24,423	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, April 2023 Payment	UW-Madison	11,449	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, August 2022 payment	UW-Madison	54,360	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, December 2022 Payment	UW-Madison	40,240	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Feb 2023 payment	UW-Madison	19,955	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2022 payment	UW-Madison	23,825	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2023	UW-Madison	12,686	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2023 Payment	UW-Madison	22,290	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, January 2023 Payment	UW-Madison	52,782	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, July 2022 payment	UW-Madison	40,270	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, June 2022 payment	UW-Madison	60,808	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, March 2022 payment	UW-Madison	24,004	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, March 2023 Payment	UW-Madison	11,642	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, May 2022 payment	UW-Madison	57,471	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, November 2022 Payment	UW-Madison	61,895	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, October 2022 Payment	UW-Madison	59,912	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, September 2022 Payment	UW-Madison	60,840	0
93.N/A	P000017512; R000017720	COVID-19 - WI DCF Part A-Spring 2021-kids	UW-Madison	1,100	0
93.N/A	Ryan White Part B 2022-2023	Ryan White Part B 2022-2023	UW-Madison	772,233	0
93.N/A	SPP, April 2022 Payment	COVID-19 - SPP Payments	UW-Madison	(3,295)	0
93.N/A	SPP, December 2021 Payment	COVID-19 - SPP Payments	UW-Madison	(4,196)	0
93.N/A	SPP, February 2022 Payment	COVID-19 - SPP Payments	UW-Madison	(4,066)	0
93.N/A	SPP, March 2022 Payment	COVID-19 - SPP Payments	UW-Madison	(3,984)	0
93.N/A	TPCP CDC 2022-23	TPCP CDC 2022-23	UW-Madison	175,846	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	TPCP FDA Renewal 22-23	State Tobacco Retail Compliance Inspections	UW-Madison	960,279	0
93.N/A	WI 988 YR1	WI 988 YR1	UW-Madison	80,703	0
93.N/A		COVID-19 - STAC	UW-Madison	1,469	0
		Subtotal Direct Grants		10,508,195,485	647,412,071
Subgrants:					
93.092	Agr Dtd 10/21/22	Affordable Care Act (ACA) Personal Responsibility Education Program (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	62,282	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	20,480	0
93.103	G-ME-2103-02770	Food and Drug Administration Research (from US-DHHS)	DATCP	16,741	0
93.110	FY23.609.005	Maternal and Child Health Federal Consolidated Programs (from UNIVERSITY OF COLORADO - DENVER)	UW-Madison	87,413	0
93.145	17693 MOD 4	HIV-Related Training and Technical Assistance (from University of Illinois-Chicago)	UW-Madison	26,903	0
93.145	17693 Mod 6	HIV-Related Training and Technical Assistance (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	357,521	0
93.153		Coordinated Services and Access to Research for Women, Infants, Children, and Youth (from Medical College of Wisconsin)	UW-Madison	24,029	0
93.231		Epidemiology Cooperative Agreements (from Great Lakes Inter-Tribal Council Inc)	UW-Milwaukee	30,737	0
93.243	00102369/00070224	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from University of Missouri-Kansas City)	UW-Madison	194,656	0
93.243	00118581/00079829	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from University of Missouri-Kansas City)	UW-Madison	291,674	0
93.243	BHD-PCS31-82017	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE COUNTY)	UW-Milwaukee	27,348	0
93.243	BHDPSC67052019	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE COUNTY)	UW-Milwaukee	62,326	0
93.243	C15116SA11	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE (CITY OF), WI)	UW-Milwaukee	(14)	0
93.243	FAIN#H79SM085027	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from SOJOURNER FAMILY PEACE CENTER)	UW-Milwaukee	8,575	0
93.243	HD 16-122816-A	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE COUNTY)	UW-Milwaukee	41	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE COUNTY)	UW-Milwaukee	(1)	0
93.243	none, MOU executed 12/6/22	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of Wisconsin, Inc.)	DPI	65,315	0
93.243	Training Agreement 4/14/23	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of Wisconsin)	UW-Green Bay	19,425	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	43,182	0
93.398		Cancer Research Manpower (from Medical College of Wisconsin)	UW-Milwaukee	3,325	0
93.421	5 NU38OT000297	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from CSTE)	DHS	0	0
93.421	5 NU38OT000297	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from CSTE)	DHS	49,926	0
93.421	NU38OT000294-01-00	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from APHA)	DHS	559	0
93.421	sG2329_AG-0958	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from NATIONAL NETWORK OF PUBLIC HEALTH INSTIT)	UW-Madison	141,446	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.470		Alzheimer's Disease Program Initiative (ADPI) (from Fox Valley Memory Project)	UW-Madison	77,954	0
93.516	SUBK00008850	Public Health Training Centers Program (from University of Michigan)	UW-Madison	10,501	0
93.516	SUBK00016915	Public Health Training Centers Program (from University of Michigan)	UW-Madison	24,155	0
93.516	SUBK00019232	Public Health Training Centers Program (from University of Michigan)	UW-Madison	38,518	0
93.558		Temporary Assistance for Needy Families (from Community Advocates)	UW-Milwaukee	13,271	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	18,550	0
93.652		Adoption Opportunities (from ADOPTION RESOURCES OF WISCONSIN)	UW-Milwaukee	924	0
93.701	MIL117217	CTSI TL1 (Janson) (from Medical College of Wisconsin)	UW-Milwaukee	41,048	0
93.788	00109811/00077332	Opioid STR (from University of Missouri-Kansas City)	UW-Madison	109,231	0
93.834	AMD 1				
93.834	CDC Midwest CBA - PrEP	Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from WASHINGTON UNIVERSITY)	UW-Madison	23,921	0
93.834		Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from WASHINGTON UNIVERSITY)	UW-Madison	4,309	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	566	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	(18,533)	0
93.859		Biomedical Research and Research Training (from Boston University)	UW-Madison	28,834	0
93.859		Biomedical Research and Research Training (from Purdue University)	UW-Madison	906	0
93.933		Demonstration Projects for Indian Health (from Menominee Indian Tribe of Wisconsin)	UW-Milwaukee	637	0
93.959	435200-G22-148197-290	Block Grants for Prevention and Treatment of Substance Abuse (from Medical College of Wisconsin)	UW-Madison	3,931	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage Co Coalition for Alcohol & Drug)	UW-Stevens Point	14,300	0
93.997	BHD-PCS103-72020	Assisted Outpatient Treatment (from MILWAUKEE COUNTY)	UW-Milwaukee	4,025	0
93.N/A	0258-A406-4609	COVID-19 - CIVIC Yr 4 (from Mount Sinai School of Medicine)	UW-Madison	335,323	0
93.N/A	066LW23	COVID-19 - Living Well YR5 (from WI BOARD PEOPLE WITH DEVELOPMENTAL DISAB)	UW-Madison	30,779	0
93.N/A	2019 AUCD	Wisconsin Act Early Ambassador (from Association of University Centers on Disabilities)	UW-Milwaukee	2,106	0
93.N/A	433001-A22-0001851-000-01	Family Resource Center 22-23 (from CHILD ABUSE & NEGLECT PREVENTION BOARD)	UW-Madison	87,895	0
93.N/A	90ZJ0055-01-01	Preparing for Parenthood (from Rush University Medical Center)	UW-Milwaukee	284,807	0
93.N/A	Agr Dtd 9.15.23	COVID-19 - PFS Evaluation 2022-2023 (from Lac du Flambeau Tribe)	UW-Madison	37,727	0
93.N/A	C1510AAAWM21	Health Literacy and COVID-19 (from City of Milwaukee)	UW-Madison	59,938	0
93.N/A	E2060464	COVID-19 - Aim 2:HEAL R-DEC (from George Mason University)	UW-Madison	51,947	0
93.N/A	E2060464	COVID-19 - HEAL R-DEC #1 9/23/22-8/31/23 (from George Mason University)	UW-Madison	244,674	0
93.N/A	MSN256654	PFS Evaluation 2021-2022 (from Lac du Flambeau Tribe)	UW-Madison	2,670	0
93.N/A	OSP29546-01	COVID-19 - Mass year 4 continuation (from University of Massachusetts)	UW-Madison	75,418	0
93.N/A	RES600567	COVID-19 - SPARC REVA Proposal (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	13,084	0
93.N/A	X23-164	COVID-19 - Butcher_Leidos_Biomed_2022 (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	18,330	0
93.N/A	Z-38855-115-504200	COVID-19 - Midwest Genetics Network (from MICHIGAN PUBLIC HEALTH INSTITUTE)	UW-Madison	3,375	0
		Subtotal Subgrants		3,179,008	0
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		10,511,374,492	647,412,071
<b>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
		Direct Grants:			
94.003		AmeriCorps State Commissions Support Grant	DOA	305,271	0
94.003		COVID-19 - AmeriCorps State Commissions Support Grant	DOA	68,617	0
		Total Federal Program 94.003		373,888	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
94.006	Agreement No 21AFEW1001	AmeriCorps State and National 94.006 (from DOA)	DPI	364,443	0
94.006		AmeriCorps State and National 94.006	DOA	6,395,077	6,320,564
94.006		AmeriCorps State and National 94.006	UW-Eau Claire	(455)	0
94.006		AmeriCorps State and National 94.006 (from DOA)	UW-Eau Claire	83,627	0
94.006		COVID-19 - AmeriCorps State and National 94.006	DOA	1,507,355	1,507,355
		Total Federal Program 94.006		<u>8,350,047</u>	<u>7,827,919</u>
94.008		AmeriCorps Commission Investment Fund 94.008	DOA	204,728	0
94.011		Foster Grandparent/Senior Companion Cluster: AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	DOC	71,243	0
		Total Foster Grandparent/Senior Companion Cluster		<u>71,243</u>	<u>0</u>
94.013		AmeriCorps Volunteers In Service to America 94.013	DOA	85,922	0
94.021		AmeriCorps Volunteer Generation Fund 94.021	DOA	47,624	0
94.026		AmeriCorps National Service and Civic Engagement Research Competition 94.026	UW-Whitewater	96,667	0
		Subtotal Direct Grants		<u>9,230,120</u>	<u>7,827,919</u>
		Subgrants:			
94.006	22AC246326	AmeriCorps State and National 94.006 (from WI NATIONAL & UW-Madison COMMUNITY SERVICE BOARD)		26,504	0
94.006	AD229136	AmeriCorps State and National 94.006 (from WI NATIONAL & UW-Madison COMMUNITY SERVICE BOARD)		56,646	0
		Subtotal Subgrants		<u>83,150</u>	<u>0</u>
		TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>9,313,270</u>	<u>7,827,919</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
		Direct Grants:			
95.001		High Intensity Drug Trafficking Areas Program	DOJ	118,930	7,777
95.001		High Intensity Drug Trafficking Areas Program	DOT	17,631	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	2,265,666	0
		Total Federal Program 95.001		<u>2,402,227</u>	<u>7,777</u>
		Subtotal Direct Grants		<u>2,402,227</u>	<u>7,777</u>
		TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		<u>2,402,227</u>	<u>7,777</u>
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
		Direct Grants:			
		Disability Insurance/SSI Cluster:			
96.001		Social Security Disability Insurance	DHS	27,042,297	0
		Total Disability Insurance/SSI Cluster		<u>27,042,297</u>	<u>0</u>
96.632	90DDCI0005-01-00	WTPP/ACL - Yr 2	UW-Whitewater	23,039	0
		Other Federal Financial Assistance:			
96.N/A	28321319P00050129	Social Security Admin Birth	DHS	169	0
96.N/A	Social Security Act Section 222(d) and Section 1615	Social Security Reimbursements for Vocational Rehabilitation	DWD	6,634,226	0
96.N/A		Social Security Act Section 222(d) and Section 1615	DHS	600,000	600,000
		Subtotal Direct Grants		<u>34,299,731</u>	<u>600,000</u>
		Subgrants:			
96.007		Social Security Research and Demonstration (from MARQUETTE UNIVERSITY)	UW-Stout	19,561	0
		Subtotal Subgrants		<u>19,561</u>	<u>0</u>
		TOTAL SOCIAL SECURITY ADMINISTRATION		<u>34,319,292</u>	<u>600,000</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
		Direct Grants:			
97.008		Non-Profit Security Program	DMA	2,235,189	2,172,820
97.012		Boating Safety Financial Assistance	DNR	3,426,107	150,000
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	274,371	0
97.024		COVID-19 - Emergency Food and Shelter National Board Program	UW-Superior	2,602	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.029		Flood Mitigation Assistance	DMA	83,899	80,305
97.036		COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DOA	568	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DMA	75,344,614	74,591,426
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DHS	260,412,160	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DNR	8,614	0
Total Federal Program 97.036				<u>335,765,956</u>	<u>74,591,426</u>
97.039		Hazard Mitigation Grant	DMA	5,212,260	4,718,195
97.041		National Dam Safety Program	DNR	152,494	0
97.042		COVID-19 - Emergency Management Performance Grants	DMA	1,396,824	1,181,077
97.042		COVID-19 - Emergency Management Performance Grants	UW-Eau Claire	(4,011)	0
97.042		Emergency Management Performance Grants	DMA	7,138,027	4,796,695
Total Federal Program 97.042				<u>8,530,840</u>	<u>5,977,772</u>
97.043		State Fire Training Systems Grants	WTCS	8,912	8,912
97.044		Assistance to Firefighters Grant	WTCS	349,183	338,312
97.045		Cooperating Technical Partners	DNR	846,344	0
97.047		BRIC: Building Resilient Infrastructure and Communities	DMA	6,206,803	6,135,962
97.050	Lost Wages Assistance	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	DWD	(628,443)	0
97.056		Port Security Grant Program	DNR	23,500	0
97.067		Homeland Security Grant Program	DMA	3,304,786	1,303,802
97.067		Homeland Security Grant Program (from DMA)	DOA	73,875	0
97.067		Homeland Security Grant Program (from DMA)	DOJ	945,532	0
Total Federal Program 97.067				<u>4,324,193</u>	<u>1,303,802</u>
97.091		Homeland Security Biowatch Program	DNR	345,439	0
97.N/A	FEMA claim for the campus	Other Federal Financial Assistance: FEMA claim for the campus	UW-Eau Claire	175,130	0
Subtotal Direct Grants				<u>367,334,780</u>	<u>95,477,506</u>
97.024	LRO ID: 913400-011	Subgrants: Emergency Food and Shelter National Board Program (from United Way)	UW-Superior	26	0
Subtotal Subgrants				<u>26</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>367,334,806</u>	<u>95,477,506</u>
<b>U.S. POSTAL INSPECTION SERVICE:</b>					
99.N/A		Direct Grants: Other Federal Financial Assistance: WI Contraband Parcel Task Force with United States Postal Inspection Service	DOJ	4,105	0
Subtotal Direct Grants				<u>4,105</u>	<u>0</u>
TOTAL U.S. POSTAL INSPECTION SERVICE				<u>4,105</u>	<u>0</u>
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<u>\$ 18,207,104,827</u>	<u>\$ 2,722,940,758</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
Direct Research and Development Grants:					
10.001		Agricultural Research Basic and Applied Research	UW-Madison	4,994,283	0
10.001		Agricultural Research Basic and Applied Research	UW-Milwaukee	167,259	0
10.001		Agricultural Research Basic and Applied Research	UW-Platteville	141,000	0
10.001		Agricultural Research Basic and Applied Research	UW-Stevens Point	14,233	0
Total Federal Program 10.001				<u>5,316,776</u>	<u>0</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	188,066	0
10.028		Wildlife Services	UW-Green Bay	45,000	0
10.031		24/12 USDA-NIFA Li	UW-La Crosse	98,438	0
10.069		Conservation Reserve Program	UW-Madison	877	0
10.072		Wetlands Reserve Program	UW-Madison	2,395	0
10.130		Coronavirus Food Assistance Program 1	UW-Madison	114,462	0
10.164		Wholesale Farmers and Alternative Market Development	UW-Madison	106,334	0
10.167		Transportation Services	UW-Madison	82,214	58,759
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	868,346	18,248
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Whitewater	306	0
Total Federal Program 10.170				<u>868,652</u>	<u>18,248</u>
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	117,824	3,531
10.202	STP100172, STP100177	M-S Linking Experience & Train	UW-Stevens Point	51,247	0
10.202	STP100174, STP100179	Survey of Forest Industry	UW-Stevens Point	134,044	0
10.202	WIS04035 Example - 39 separate ID's	Payments to Agricultural Experiment Stations Under the Hatch	UW-Madison	955,789	0
10.202		M-S Creation of a Forest Management Activity Cost Guide for Smaller Acreage Tracts in Wisconsin	UW-Stevens Point	3,630	0
Total Federal Program 10.202				<u>1,144,710</u>	<u>0</u>
10.203	WIS02096 and WIS05020 Examples - 220 separate ID's	Payments to Agricultural Experiment Stations Under the Hatch	UW-Madison	7,292,027	0
10.207	WIS03055 Example - 9 separate ID's	Payments to Agricultural Experiment Stations Under the Hatch	UW-Madison	149,305	0
10.230	WIS04042	Yr 2- Hatch Alfalfa Yield	UW-Madison	34,861	0
10.241	2023-70500-38915	Climatology Office-CCR	UW-Madison	60,339	0
10.241	2023-70500-38915	Local Partners-CALS	UW-Madison	20,250	0
10.241	2023-70500-38915	Mesonet-WEI	UW-Madison	68,463	0
Total Federal Program 10.241				<u>149,052</u>	<u>0</u>
10.250	58-3000-1-0111	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	31,285	0
10.250	58-3000-2-0086	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	76,224	0
10.250	58-3000-2-0095	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	15,324	0
10.250	58-6000-1-0077	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	36,900	0
10.250	58-6000-1-0100	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	13,083	0
10.250	58-6000-2-0068	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	2,183	0
Total Federal Program 10.250				<u>174,999</u>	<u>0</u>
10.303	2021-51106-35490	TRANSITIONING TO ORGANIC DAY-NEUTRAL STRAWBERRY PRODUCTION IN THE UPPER MIDWEST - A SYSTEMS APPROACH	UW-Madison	175,712	98,006
10.303	2021-51106-35492	EVALUATING ENVIRONMENTAL IMPACT OF ORGANIC DAIRY FACILITIES USING LIFE CYCLE ASSESSMENT TOOLS	UW-Madison	180,869	0
Total Federal Program 10.303				<u>356,581</u>	<u>98,006</u>
10.307	2019-51300-30243	ORGANIC ALTERNATIVES TO CONVENTIONAL CELERY POWDER AS A MEAT CURING AGENT	UW-Madison	419,547	94,136
10.307	2020-51300-32176	COLLABORATIVE PLANT BREEDING NETWORK DEVELOPMENT FOR ORGANIC SYSTEMS IN THE UPPER MIDWEST	UW-Madison	309,773	172,715

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.307	2021-51300-34898	FINDING COMMON GROUND - MERGING TRIBAL LIFE WAYS WITH MODERN ORGANIC AGRICULTURE PRACTICES	UW-Madison	37,830	0
10.307	2021-51300-34912	CREATION OF REGIONAL AND LOCAL MAIZE FOOD SYSTEMS (PRODUCTS INTEGRATING BREEDERS, GROWERS, SUPPLY CHAINS AND END USERS)	UW-Madison	19,311	0
10.307	59-5090-1-009	Subproj_USDA OREI Carrot Impr	UW-Madison	116,145	0
Total Federal Program 10.307				<u>902,607</u>	<u>266,851</u>
10.309	2019-51181-30021	CREATING A NEW PARADIGM FOR POTATO BREEDING BASED ON TRUE SEED [2019 SCRI DIPLOID POTATO - AAE]	UW-Madison	662,102	457,673
10.309	2022-51181-38245	KILLING THEM SOFTLY: DEFINING THE FUTURE OF INSECT MATING DISRUPTION IN SPECIALTY CROPS	UW-Madison	41,397	0
10.309	2022-51181-38322	SAME fruit Rot Atucha sub proj	UW-Madison	60,353	0
10.309	2022-51181-38322	SYSTEMS APPROACH TO MANAGING THE EXPRESSION (SAME) OF CRANBERRY FRUIT ROT	UW-Madison	52,644	0
Total Federal Program 10.309				<u>816,496</u>	<u>457,673</u>
10.310	144-214471-4   AAJ9772	Agriculture and Food Research Initiative (AFRI)	UW-Platteville	19,295	0
10.310	2018-67001-28266	Agriculture and Food Research Initiative (AFRI)	UW-Madison	226,860	0
10.310	2018-67012-29991	Agriculture and Food Research Initiative (AFRI)	UW-Madison	5,113	0
10.310	2018-67013-27620	Agriculture and Food Research Initiative (AFRI)	UW-Madison	42,770	42,770
10.310	2018-67013-28060	Agriculture and Food Research Initiative (AFRI)	UW-Madison	28,967	0
10.310	2018-67015-28243	Agriculture and Food Research Initiative (AFRI)	UW-Madison	(320)	0
10.310	2018-67017-27523	Agriculture and Food Research Initiative (AFRI)	UW-Madison	8,885	0
10.310	2018-67017-32835	Agriculture and Food Research Initiative (AFRI)	UW-Madison	70,704	49,646
10.310	2019-67013-29166	Agriculture and Food Research Initiative (AFRI)	UW-Madison	85,940	15,360
10.310	2019-67013-29202	Agriculture and Food Research Initiative (AFRI)	UW-Madison	40,374	0
10.310	2019-67013-29298	Agriculture and Food Research Initiative (AFRI)	UW-Madison	21,907	13,093
10.310	2019-67015-29704	Agriculture and Food Research Initiative (AFRI)	UW-Madison	68,330	0
10.310	2019-67015-34538	Agriculture and Food Research Initiative (AFRI)	UW-Madison	154,532	0
10.310	2019-67017-29175	Agriculture and Food Research Initiative (AFRI)	UW-Madison	171,213	0
10.310	2019-67017-29179	Agriculture and Food Research Initiative (AFRI)	UW-Madison	94,697	0
10.310	2019-67023-29418	Agriculture and Food Research Initiative (AFRI)	UW-Madison	23,006	0
10.310	2019-67023-29637	Agriculture and Food Research Initiative (AFRI)	UW-Madison	163,477	80,860
10.310	2019-68006-29794	Agriculture and Food Research Initiative (AFRI)	UW-Madison	19,452	10,655
10.310	2019-68008-29902	Agriculture and Food Research Initiative (AFRI)	UW-Madison	116,046	0
10.310	2019-68012-29852	Agriculture and Food Research Initiative (AFRI)	UW-Madison	2,007,458	192,907
10.310	2019-68017-29935	Agriculture and Food Research Initiative (AFRI)	UW-Madison	185,813	0
10.310	2020-67012-31772	Agriculture and Food Research Initiative (AFRI)	UW-Madison	12,350	0
10.310	2020-67013-30898	Agriculture and Food Research Initiative (AFRI)	UW-Madison	96,633	0
10.310	2020-67013-32675	Agriculture and Food Research Initiative (AFRI)	UW-Madison	236,677	51,547
10.310	2020-67015-30831	Agriculture and Food Research Initiative (AFRI)	UW-Madison	82,479	0
10.310	2020-67015-31576	Agriculture and Food Research Initiative (AFRI)	UW-Madison	83,708	0
10.310	2020-67015-31620	Agriculture and Food Research Initiative (AFRI)	UW-Madison	124,697	0
10.310	2020-67015-33147	Agriculture and Food Research Initiative (AFRI)	UW-Madison	255,891	0
10.310	2020-67017-31259	Agriculture and Food Research Initiative (AFRI)	UW-Madison	146,818	0
10.310	2020-67019-31160	Agriculture and Food Research Initiative (AFRI)	UW-Madison	115,609	11,321
10.310	2020-67021-31140	Agriculture and Food Research Initiative (AFRI)	UW-Madison	108,379	0
10.310	2020-67021-31256	Agriculture and Food Research Initiative (AFRI)	UW-Madison	17,210	0
10.310	2020-67030-31477	Agriculture and Food Research Initiative (AFRI)	UW-Madison	94,750	0
10.310	2020-68013-30866	Agriculture and Food Research Initiative (AFRI)	UW-Madison	164,677	0
10.310	2020-68014-31413	Agriculture and Food Research Initiative (AFRI)	UW-Madison	75,717	11,845
10.310	2021-2022-01	Agriculture and Food Research Initiative (AFRI) (from UW-Platteville)	UW-Madison	36,194	0
10.310	2021-67012-35154	Agriculture and Food Research Initiative (AFRI)	UW-Madison	3,897	0
10.310	2021-67015-34316	Agriculture and Food Research Initiative (AFRI)	UW-Madison	152,891	0
10.310	2021-67019-33427	Agriculture and Food Research Initiative (AFRI)	UW-Madison	192,664	0
10.310	2021-67021-34036	Agriculture and Food Research Initiative (AFRI)	UW-Madison	205,099	0
10.310	2021-67023-33888	Agriculture and Food Research Initiative (AFRI)	UW-Madison	121,192	0
10.310	2021-67034-35229	Agriculture and Food Research Initiative (AFRI)	UW-Madison	86,568	0
10.310	2021-67037-34618	Agriculture and Food Research Initiative (AFRI)	UW-Madison	135,083	0
10.310	2021-68008-34105	Agriculture and Food Research Initiative (AFRI)	UW-Madison	98,385	0
10.310	2021-68008-34110	Agriculture and Food Research Initiative (AFRI)	UW-Madison	102,651	0
10.310	2021-68012-35917	Agriculture and Food Research Initiative (AFRI)	UW-Madison	1,410,140	1,099,629
10.310	2022-67012-36602	Agriculture and Food Research Initiative (AFRI)	UW-Madison	97,743	0
10.310	2022-67012-37175	Agriculture and Food Research Initiative (AFRI)	UW-Madison	82,034	0
10.310	2022-67012-37202	Agriculture and Food Research Initiative (AFRI)	UW-Madison	61,185	0
10.310	2022-67013-36275	Agriculture and Food Research Initiative (AFRI)	UW-Madison	211,762	0
10.310	2022-67013-36294	Agriculture and Food Research Initiative (AFRI)	UW-Milwaukee	58,799	13,538

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.310	2022-67013-36385	Agriculture and Food Research Initiative (AFRI)	UW-Madison	146,270	0
10.310	2022-67013-37077	Agriculture and Food Research Initiative (AFRI)	UW-Madison	73,885	0
10.310	2022-67015-36197	Agriculture and Food Research Initiative (AFRI)	UW-Madison	192,996	0
10.310	2022-67015-36372	Agriculture and Food Research Initiative (AFRI)	UW-Madison	128,071	0
10.310	2022-67015-36650	Agriculture and Food Research Initiative (AFRI)	UW-Madison	121,034	17,907
10.310	2022-67015-38060	Agriculture and Food Research Initiative (AFRI)	UW-Madison	407,991	15,325
10.310	2022-67015-38938	Agriculture and Food Research Initiative (AFRI)	UW-Madison	55,687	0
10.310	2022-67016-36344	Agriculture and Food Research Initiative (AFRI)	UW-River Falls	74,095	0
10.310	2022-67019-36268	Agriculture and Food Research Initiative (AFRI)	UW-Madison	94,840	0
10.310	2022-67019-36413	Agriculture and Food Research Initiative (AFRI)	UW-Madison	165,375	8,742
10.310	2022-67019-36436	Agriculture and Food Research Initiative (AFRI)	UW-Madison	131,503	0
10.310	2022-67021-36468	Agriculture and Food Research Initiative (AFRI)	UW-Madison	105,621	0
10.310	2022-67021-36469	Agriculture and Food Research Initiative (AFRI)	UW-Madison	116,195	0
10.310	2022-67021-37602	Agriculture and Food Research Initiative (AFRI)	UW-Madison	81,287	0
10.310	2022-67021-37605	Agriculture and Food Research Initiative (AFRI)	UW-Madison	66,000	8,824
10.310	2022-68012-36145	Agriculture and Food Research Initiative (AFRI)	UW-Madison	205,067	0
10.310	2023-67011-40337	Agriculture and Food Research Initiative (AFRI)	UW-Madison	1,953	0
10.310	2023-67011-40521	Agriculture and Food Research Initiative (AFRI)	UW-Madison	1,953	0
10.310	2023-67012-39609	Agriculture and Food Research Initiative (AFRI)	UW-Madison	620	0
10.310	2023-67013-39066	Agriculture and Food Research Initiative (AFRI)	UW-Madison	31,149	0
10.310	2023-67015-39098	Agriculture and Food Research Initiative (AFRI)	UW-Madison	9,367	0
10.310	2023-67015-39527	Agriculture and Food Research Initiative (AFRI)	UW-Madison	2,766	0
10.310	2023-67015-39884	Agriculture and Food Research Initiative (AFRI)	UW-Madison	7,074	0
10.310	2023-67017-40057	Agriculture and Food Research Initiative (AFRI)	UW-Madison	683	0
10.310	2023-67019-40087	Agriculture and Food Research Initiative (AFRI)	UW-Madison	14,572	0
10.310	2023-67023-38982	Agriculture and Food Research Initiative (AFRI)	UW-Madison	7,329	0
10.310	2023-67023-39113	Agriculture and Food Research Initiative (AFRI)	UW-Madison	2,953	0
10.310	2023-68006-38984	Agriculture and Food Research Initiative (AFRI)	UW-Madison	118,742	0
10.310	2023-68008-39274	Agriculture and Food Research Initiative (AFRI)	UW-Madison	16,057	0
10.310	2023-68014-39816	Agriculture and Food Research Initiative (AFRI)	UW-Madison	15,655	0
10.310	2023-68014-39821	Agriculture and Food Research Initiative (AFRI)	UW-Madison	15,240	0
10.310	2023-68016-38933	Agriculture and Food Research Initiative (AFRI)	UW-Madison	51,667	22,859
10.310	59-5090-1-002	Agriculture and Food Research Initiative (AFRI)	UW-Madison	26,115	0
Total Federal Program 10.310				<u>10,716,213</u>	<u>1,666,828</u>
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	189,302	31,661
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	40,326	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Green Bay	57,952	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Madison	16,892	0
Total Federal Program 10.326				<u>304,471</u>	<u>31,661</u>
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	271,865	0
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Milwaukee	92,799	34,210
Total Federal Program 10.329				<u>364,664</u>	<u>34,210</u>
10.330		Alfalfa and Forage Research Program	UW-Madison	190,031	61,386
10.351		Rural Business Development Grant	UW-Madison	42,888	0
10.500		Cooperative Extension Service	UW-Madison	71,225	0
10.525		Farm and Ranch Stress Assistance Network Competitive Grants Program (from DATCP)	UW-Madison	32,080	0
10.600		Foreign Market Development Cooperator Program	UW-Madison	289,325	0
10.652		Forestry Research	UW-Madison	109,488	0
Forest Service Schools and Roads Cluster:					
10.666		Schools and Roads - Grants to Counties	UW-Madison	48,146	0
Total Forest Service Schools and Roads Cluster				<u>48,146</u>	<u>0</u>
10.674		Wood Utilization Assistance	UW-Madison	30,857	0
10.675		Urban and Community Forestry Program	UW-Madison	8,860	0
10.675		Urban and Community Forestry Program (from DNR)	UW-Stevens Point	36,559	0
Total Federal Program 10.675				<u>45,419</u>	<u>0</u>
10.680		Forest Health Protection	UW-Madison	37,300	0
10.699		Partnership Agreements	UW-Madison	1,224,079	5,599

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Madison	332,340	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Milwaukee	9,485	0
		Total Federal Program 10.707		341,825	0
10.714		Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	UW-Madison	82,652	0
10.902		Soil and Water Conservation	UW-Green Bay	165,643	0
10.902		Soil and Water Conservation	UW-La Crosse	96,734	0
10.902		Soil and Water Conservation	UW-Madison	124,990	10,977
10.902		Soil and Water Conservation	UW-Stevens Point	2,934	0
		Total Federal Program 10.902		390,302	10,977
10.903		Soil Survey	UW-Stevens Point	102,665	0
10.912		Environmental Quality Incentives Program	UW-Madison	103,351	50,000
10.931		Agricultural Conservation Easement Program	UW-Madison	58,889	0
10.931		Agricultural Conservation Easement Program	UW-Stevens Point	40,625	0
		Total Federal Program 10.931		99,514	0
10.961		Scientific Cooperation and Research	UW-Madison	22,559	9,732
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	95,859	0
10.N/A	1050725, 12444822P0031	Other Federal Financial Assistance: R&D from Forest Service	UW-Madison	75,866	0
10.N/A	12444822P0085 / 1061219	USDA order 12444822P0085	UW-Madison	25,093	0
10.N/A	15-GN-11091300-1096 phase 2	GNA Phase 2	UW-Madison	169,343	12,791
10.N/A	18-JV-11111126-044	R&D from Forest Service	UW-Madison	48,477	0
10.N/A	18-JV-11111129-036	R&D from Forest Service	UW-Madison	3,796	0
10.N/A	19-JV-11242307-078	R&D from Forest Service	UW-Madison	(2,667)	0
10.N/A	20-JV-11242308-089	R&D from Forest Service	UW-Madison	80,961	0
10.N/A	22-JV-11111129-029	USDA FPL new	UW-Madison	14,350	0
10.N/A	AG-5680-C-16-0009	FPL Task order 12568019F0026	UW-Madison	95	0
10.N/A	AG-5680-C-16-0009	FPL Task Order12568018F0021	UW-Madison	581	0
10.N/A	AG-5680-C-16-0009	R&D from Forest Service	UW-Madison	(28,242)	0
10.N/A	RD	R&D from Forest Service	UW-Madison	138,797	0
		Subtotal Direct Research and Development Grants		33,233,039	2,786,252
10.001		Research and Development Subgrants: Agricultural Research Basic and Applied Research (from CRDF Global)	UW-Madison	3,606	0
10.001		Agricultural Research Basic and Applied Research (from Texas A&M Agrilife Research)	UW-Madison	29,158	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from INTL ALLIANCE FOR PHYTOBIOMES RESEARCH)	UW-Madison	99,467	0
10.028	22-11-200	Wildlife Services (from Tennessee Wildlife Resources Foundation)	UW-Madison	134,030	0
10.028	RC113415 - UW	Wildlife Services (from MICHIGAN STATE UNIVERSITY)	UW-Madison	(2,969)	0
10.064	F100GWA400	UC-Merced USFS subaward (from UNIVERSITY OF CALIFORNIA - MERCED)	UW-Madison	(206)	0
10.069	RC113193	Conservation Reserve Program (from MICHIGAN STATE UNIVERSITY)	UW-Madison	53,503	0
10.175		Farmers Market and Local Food Promotion Program (from Brix Cider LLC)	UW-Madison	35,256	0
10.175		Farmers Market and Local Food Promotion Program (from Wood County Health Department)	UW-Madison	80,699	0
10.200	016253F	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	26,814	0
10.200	019585D	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	12,784	0
10.200	022798G	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	5,689	0
10.200	2020-38500-32560/022798B	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	51,010	0
10.200	RC112679C	Grants for Agricultural Research, Special Research Grants (from MICHIGAN STATE UNIVERSITY)	UW-Madison	238,066	0
10.200	RC114349UW	Grants for Agricultural Research, Special Research Grants (from MICHIGAN STATE UNIVERSITY)	UW-Madison	233	0



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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.212	USDA-NIFA_SBIR 2021-2022	Small Business Innovation Research (from Pan Genome Systems Inc)	UW-Madison	(120)	0
10.215	F0016295202038	IDENTIFYING AND EXPANDING INTEGRATED DISEASE MANAGEMENT RESOURCES TO INCLUDE ORGANIC GRAINS IN SUPPORT OF ORGANIC AND TRANSITIONAL NORTH CENTRAL FARMS [2020 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from Purdue University)	UW-Madison	45,778	0
10.215	H007179367 GNC19-274	IMPROVING IRRIGATION AND FERTILIZER MANAGEMENT STRATEGIES ACROSS THE WISCONSIN CENTRAL SANDS UNDER A CHANGING CLIMATE [2018 NORTH CENTRAL REGIONAL SUSTAINABLE RESEARCH AND EDUCATION PROGRAM (NCR-SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	6,667	0
10.215	H007813916 LNC19-421	BUILDING RESILIENCE TO EXTREME RAINFALL EVENTS: COVER CROP-BASED REDUCED TILLAGE STRATEGIES FOR DIVERSIFIED ORGANIC VEGETABLE FARMS [2019 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	80,251	0
10.215	H007813928	OGRAIN VIRTUAL FIELD DAY TOOLBOX FOR AGRICULTURE SERVICE PROVIDERS [2019 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	28,136	0
10.215	H008334004	EFFECTS OF ERICOID MYCORRHIZAL FUNGI ON PERFORMANCE OF V. MACROCARPON AND V. OXYCOCCOS UNDER ABIOTIC STRESSES RELATED TO CLIMATE CHANGE [2019 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	8,262	0
10.215	H008334005 GNC20-303	PEER-TO-PEER LABOR MANAGEMENT TRAINING PROGRAM FOR DIVERSIFIED ORGANIC VEGETABLE PRODUCERS [2019 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	6,690	0
10.215	H008334021	NCR-SARE_Grad Student Grant_Sh (from UNIVERSITY OF MINNESOTA)	UW-Madison	5,883	0
10.215	H008334024	Early Prediction of Heat Stres (from UNIVERSITY OF MINNESOTA)	UW-Madison	14,430	0
10.215	H008568318	HARVESTING AND FEEDING WINTER RYE, WINTER TRITICALE, AND OTHER ALTERNATIVE FORAGES TO DAIRY AND BEEF CATTLE [2020 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	533	0
10.215	H008917101 LNC20-436	TRAP CROPPING TO IMPROVE TARNISHED PLANT BUG MANAGEMENT IN NORTH CENTRAL STRAWBERRY (from UNIVERSITY OF MINNESOTA)	UW-Madison	50,458	0
10.215	H008917121 GNC21-329	ASSESSING ATTRACT-AND-KILL AS A NEW MANAGEMENT STRATEGY FOR JAPANESE BEETLE IN WISCONSIN VINEYARDS [2020 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	9,374	0
10.215	H008917134	EVALUATING THE RELATIONSHIPS BETWEEN PASTURE MANAGEMENT, SOIL HEALTH AND ECOSYSTEM SERVICES THROUGH ON-FARM MONITORING [2020 NORTH CENTRAL REGION SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (SARE)] (from UNIVERSITY OF MINNESOTA)	UW-Madison	1,717	0
10.215	H008917147	Grad student SARE (from UNIVERSITY OF MINNESOTA)	UW-Madison	220	0
10.215	H008917149	NCR SARE Grad: Trickle (from UNIVERSITY OF MINNESOTA)	UW-Madison	3,205	0
10.215	H009987614	USDA SARE LNC22-467 H009987614 (from UNIVERSITY OF MINNESOTA)	UW-River Falls	19,060	0
10.215	H009987615	NCR-SARE_Soil Organic Carbon (from UNIVERSITY OF MINNESOTA)	UW-Madison	33,617	0
10.215	H010694402	The Cultivar Check Program: (from UNIVERSITY OF MINNESOTA)	UW-Madison	15,666	0
10.215	H010694413	2023 NC Partnership: Weeding (from UNIVERSITY OF MINNESOTA)	UW-Madison	15,894	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.215		ONTO GREENER PASTURES WITH ROTATIONAL GRAZING AND COVER CROPS (from Sand County Foundation)	UW-Madison	69,873	0
10.227	212AADD01L01068	1994 Institutions Research Program (from Southwestern Indian Polytechnic Institute)	UW-Madison	(625)	0
10.227	LCOOC HEMP RESEARCH	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	7,225	0
10.227	MSN235467	1994 Institutions Research Program (from COLLEGE OF MENOMINEE NATION)	UW-Madison	43,594	0
10.303	AW5642-846074	Improved Biofumigant Formulati (from UNIVERSITY OF IDAHO)	UW-Madison	27,005	0
10.304	RC112910H	NORTH CENTRAL PLANT DIAGNOSTIC NETWORK (NORTH CENTRAL REGIONAL PLANT DIAGNOSTIC CENTER LABORATORY ? 2021) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	1,355	0
10.307	024196A	COMBINATION OF MAJOR GENES FOR IMPROVEMENT OF ORGANIC SPECIALTY CORN VARIETIES (CoMGI) (from Iowa State University)	UW-Madison	156,239	0
10.307	143324-21722	OREI dry bean (from Cornell University)	UW-Madison	38,321	0
10.307	416-41-86A	ACCELERATING CORN ELITE SELECTIONS (ACES) ORGANIC BREEDING PROGRAM: NOVEL STRATEGIES TO DEVELOP FIELD & SWEET CORN FOR ORGANIC PRODUCERS (from Iowa State University)	UW-Madison	4,183	0
10.307	92406-20534	Gutierrez - Value-Added Grains (from Cornell University)	UW-Madison	93,713	0
10.307	92406-20534	Value-Added Grains for Local and Regional Food Systems (from Cornell University)	UW-Madison	9,368	0
10.307	92422-20544	TAKING TILLAGE OUT OF ORGANIC GRAIN CROP PRODUCTION WITH ECOLOGY, TOOLS AND TECHNOLOGY (from Cornell University)	UW-Madison	194,187	0
10.307	C0535A-B	NORTHERN VEGETABLE IMPROVEMENT COLLABORATIVE (NOVIC) 3 (from Oregon State University)	UW-Madison	128,301	0
10.307	C0566B-C	DEVELOPING MULTI-USE NAKED BARLEY FOR ORGANIC FARMING SYSTEMS II (from Oregon State University)	UW-Madison	113,841	0
10.307	F0004577402023	TOMATO ORGANIC MANAGEMENT AND IMPROVEMENT PROJECT (TOMI): PART II (from Purdue University)	UW-Madison	74,454	0
10.307	F9002856502024	Ecologically-intensified organ (from Purdue University)	UW-Madison	30,825	0
10.309	A009428505	WINTERTURF: A HOLISTIC APPROACH TO UNDERSTANDING THE MECHANISMS AND MITIGATING THE EFFECTS OF WINTER STRESS ON TURFGRASSES IN NORTHERN CLIMATES (from University of Minnesota)	UW-Madison	164,063	0
10.309	AN4829-846773	DEVELOPMENT OF SUSTAINABLE SYSTEM-BASED MANAGEMENT STRATEGIES FOR TWO VECTOR-BORNE, TUBER NECROTIC VIRUSES IN POTATO (from UNIVERSITY OF IDAHO)	UW-Madison	65,386	0
10.309	AN6576-846081	Systems Approach to nematode c (from UNIVERSITY OF IDAHO)	UW-Madison	4,771	0
10.309	H006335001	INCREASING LOW-INPUT TURFGRASS ADOPTION THROUGH BREEDING, INNOVATION, AND PUBLIC EDUCATION (from University of Minnesota)	UW-Madison	1,901	0
10.309	H007082508	ENHANCING SOIL HEALTH IN US POTATO PRODUCTION SYSTEMS (from University of Minnesota)	UW-Madison	547,828	0
10.309	H007913502 / 2019-51181-30025	Overcoming the Obstacles to Hazelnut Production in the Upper Midwest (from UNIVERSITY OF MINNESOTA)	UW-Stevens Point	2,765	0
10.309	M2002896	TOOLS FOR GENOMICS-ASSISTED BREEDING IN POLYPLOIDS: DEVELOPMENT OF A COMMUNITY RESOURCE (from Texas A&M Agrilife Research)	UW-Madison	115,916	0
10.309	P0094670 UFDSP00012378	SWEET CAP: INTEGRATED TECHNOLOGIES TO IMPROVE SWEET CORN PRODUCTION AND MARKETABILITY (from UNIVERSITY OF FLORIDA)	UW-Madison	78,223	0
10.309	S000225-NIFA	INTEGRATED MANAGEMENT OF EMERGING SEEDBORNE BACTERIAL DISEASES OF CUCURBITS AND CHENOPODS (IMDCC) (from Pennsylvania State University)	UW-Madison	72,456	0
10.309	SUB00003561	AAE_SCRI SweetCAP (from UNIVERSITY OF FLORIDA)	UW-Madison	48,366	0
10.309	SUB00003561	Agronomy_SCRI SweetCAP (from UNIVERSITY OF FLORIDA)	UW-Madison	34,602	0
10.310	432206	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF CONNECTICUT)	UW-Madison	70,179	0
10.310	023693A	Agriculture and Food Research Initiative (AFRI) (from IOWA STATE UNIVERSITY)	UW-Madison	56,889	0
10.310	024806E	Agriculture and Food Research Initiative (AFRI) (from IOWA STATE UNIVERSITY)	UW-Madison	65,327	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.310	132322 SPC001375	Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	20,660	0
10.310	144759-22073	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	13,518	0
10.310	18-WRC-205203-UWM	Agriculture and Food Research Initiative (AFRI) (from Auburn University)	UW-Madison	50,525	0
10.310	19-190-UWM PO MM000314611	Agriculture and Food Research Initiative (AFRI) (from West Virginia University)	UW-Madison	49,753	0
10.310	20-182-UWM PO MM000390965	Agriculture and Food Research Initiative (AFRI) (from West Virginia University)	UW-Madison	44,006	0
10.310	2019-1507-23	Agriculture and Food Research Initiative (AFRI) (from North Carolina State University)	UW-Madison	26,406	0
10.310	22-016846 B 00	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MASSACHUSETTS - AMHERST)	UW-Madison	9,892	0
10.310	A18-0071-S002	Agriculture and Food Research Initiative (AFRI) (from Illinois State University)	UW-Madison	(993)	0
10.310	A20-2034-S001	Agriculture and Food Research Initiative (AFRI) (from University Of California - Davis)	UW-Madison	37,948	0
10.310	A21-0341-S001	Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Madison	(372)	0
10.310	A22-1483-S021	Agriculture and Food Research Initiative (AFRI) (from University of California-Davis)	UW-Madison	118,171	0
10.310	AW6137-826618	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF IDAHO)	UW-Madison	3,518	0
10.310	F0016295202047	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	14,093	0
10.310	F9000074502018	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	38,035	0
10.310	F9000315202085	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	6,000	0
10.310	F9000315202086	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Platteville	15,770	0
10.310	H008208107	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MINNESOTA)	UW-Madison	301,621	0
10.310	H008272303	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MINNESOTA)	UW-Madison	11,161	0
10.310	M2203961	Agriculture and Food Research Initiative (AFRI) (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	20,952	0
10.310		Agriculture and Food Research Initiative (AFRI) (from COLLEGE OF MENOMINEE NATION)	UW-Milwaukee	6,939	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Maryland-Baltimore County)	UW-Stevens Point	86,027	0
10.310	RC108708UW	Agriculture and Food Research Initiative (AFRI) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	255,863	0
10.310	RC112167A	Agriculture and Food Research Initiative (AFRI) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	2,367	0
10.310	RC112258C	Agriculture and Food Research Initiative (AFRI) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	73,711	0
10.310	SPC-1000006198 GR126490	Agriculture and Food Research Initiative (AFRI) (from OHIO STATE UNIVERSITY)	UW-Madison	57,947	0
10.310	SPC-1000006206 GR126491	Agriculture and Food Research Initiative (AFRI) (from OHIO STATE UNIVERSITY)	UW-Madison	48,126	0
10.310	SPC-1000006238 GR126438	Agriculture and Food Research Initiative (AFRI) (from OHIO STATE UNIVERSITY)	UW-Madison	12,440	0
10.310	SUB00002216	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	39,445	0
10.310	SUB00002318	Agriculture and Food Research Initiative (AFRI) (from University of Georgia)	UW-Madison	63,377	0
10.310	SUB00003043	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	49,538	0
10.310	SUB00003176	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	5,688	0
10.310	USDA0007-07	Agriculture and Food Research Initiative (AFRI) (from University of Maryland)	UW-Madison	9,476	0
10.311	2021-49400-35592	Beginning Farmer and Rancher Development Program (from Michael Fields Agricultural Institute)	UW-Madison	132,800	0
10.311	AWD00000679SUB0 0000278	Beginning Farmer and Rancher Development Program (from University of Vermont)	UW-Madison	1,931	0
10.319	PO EP0223678	Farm Business Management and Benchmarking Competitive Grants Program (from TUFTS UNIVERSITY)	UW-Madison	1,032	0
10.320	105868-18673	Sun Grant Program (from University of Illinois-Urbana-Champaign)	UW-Madison	10,589	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.320	105889-18672	Sun Grant Program (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIGN)	UW-Madison	47,111	0
10.320	105889-18672	Sun Grant Program (from University of Illinois-Urbana-Champaign)	UW-Madison	7,809	0
10.329	023867A	Crop Protection and Pest Management Competitive Grants Program (from Iowa State University)	UW-Madison	9,642	0
10.330	139701-21224	Alfalfa and Forage Research Program (from Cornell University)	UW-Madison	28,030	0
10.330	139728-21198	Alfalfa and Forage Research Program (from Cornell University)	UW-Madison	55,119	0
10.330		Alfalfa and Forage Research Program (from MICHIGAN STATE UNIVERSITY)	UW-River Falls	1,288	0
10.330	UMS1394	Alfalfa and Forage Research Program (from UNIVERSITY OF MAINE)	UW-Madison	13,017	0
10.332	024256C	Agricultural Genome to Phenome Initiative (from Iowa State University)	UW-Madison	17,503	0
10.332	F1000540002018	Agricultural Genome to Phenome Initiative (from Purdue University)	UW-Madison	8,000	0
10.443	Agr Dtd 2.17.23	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin)	UW-Madison	4,066	0
10.446		Rural Community Development Initiative (from TRUNK BAY INVESTMENTS)	UW-Milwaukee	311	0
10.561	Agr Signed 11/7/22	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Healthfirst Network)	UW-Madison	53,649	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Healthfirst Network)	UW-Madison	15,290	0
10.600	21-00288	Foreign Market Development Cooperator Program (from US Endowment for Forestry & Communities)	UW-Madison	127,188	0
10.652	201684-619	Forestry Research (from COLGATE UNIVERSITY)	UW-Madison	8,700	0
10.652	22-00440	Forestry Research (from US Endowment for Forestry & Communities)	UW-Madison	8,302	0
10.N/A	54-009-237044533	2022 SDGG subaward to CDF (from Cooperative Development Foundation)	UW-Madison	13,699	0
Subtotal Research and Development Subgrants				5,490,077	0
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				38,723,116	2,786,252
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
Direct Research and Development Grants:					
11.012		Integrated Ocean Observing System (IOOS) (from UW-Milwaukee)	UW-Green Bay	16,284	0
11.022		Bipartisan Budget Act of 2018	UW-Madison	39,063	0
11.405		Cooperative Institute (Inter-Agency Funded Activities)	UW-Madison	653,614	51,009
11.417		Sea Grant Support	UW-Madison	1,596,739	49,665
11.417		Sea Grant Support (from UW System Administration)	UW-Platteville	99,084	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	204,875	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	430,999	16,621
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	69,399	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	13,187	0
11.417		Sea Grant Support (from UW-Madison)	WHS	58,664	0
11.417		Sea Grant Support (from UW-Milwaukee)	UW-Green Bay	24,478	0
Total Federal Program 11.417				2,497,425	66,286
11.419		Coastal Zone Management Administration Awards	UW-Green Bay	73,390	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Green Bay	12,584	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	190,083	0
11.419	IIA #1802, SUBK00016384	Green Shores - Bringing plant scale knowledge to shoreline habitat practitioners in the Lake Superior basin.	UW-Superior	3,634	0
Total Federal Program 11.419				279,691	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Green Bay	1,637	0
11.431		Climate and Atmospheric Research	UW-Madison	258,511	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	12,445,226	285,087
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from UW-Milwaukee)	UW-Green Bay	10,431	0
Total Federal Program 11.432				12,455,657	285,087
11.459		Weather and Air Quality Research	UW-Madison	625,214	90,591

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
11.459		Weather and Air Quality Research	UW-Milwaukee	53,120	0
		Total Federal Program 11.459		678,333	90,591
11.460		Special Oceanic and Atmospheric Projects	UW-Madison	26,105	0
11.468		Applied Meteorological Research	UW-Madison	25,713	0
11.469		Congressionally Identified Awards and Projects	UW-Madison	236,377	0
11.473		Office for Coastal Management (from DOA)	UW-Madison	(1,533)	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	1,160,536	63,526
Other Federal Financial Assistance:					
11.N/A	70121	Coastal Management Program	UW-Oshkosh	11,888	0
11.N/A	1305M323PNRMJ02 76	NOAA GSL	UW-Madison	12,899	0
		Subtotal Direct Research and Development Grants		18,352,200	556,499
Research and Development Subgrants:					
11.008	723932-712683	NOAA Mission-Related Education Awards (from Virginia Institute of Marine Science)	UW-Madison	98,302	0
11.012	IOOS098/YR-NBN-15	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	34,739	0
11.012		Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	3,099	0
11.307	2006976	Economic Adjustment Assistance (from Wisconsin Paper Council)	UW-Stevens Point	60,843	0
11.405	SUBK00018092	Cooperative Institute (Inter-Agency Funded Activities) (from University of Michigan)	UW-Milwaukee	87,392	0
11.417	KR 705232	Sea Grant Support (from University of California-San Diego)	UW-Milwaukee	7,483	0
11.417	MIL117910	Sea Grant Support (from PUGET SOUND RESTORATION FUND)	UW-Milwaukee	13,834	0
11.417	SA75282140-A; PO81068	Sea Grant Support (from University of Maryland)	UW-Stevens Point	78,980	0
11.419		Coastal Zone Management Administration Awards (from GEORGIA DEPARTMENT OF NATURAL RESOURCES)	UW-Madison	45,265	0
11.429	Memo of Understanding 6/13/22	Marine Sanctuary Program (from WI Wildlife Federation)	UW-Green Bay	2,498	0
11.431		Climate and Atmospheric Research (from University of Michigan)	UW-Madison	3,338	0
11.431	SUBK00013011 PO 3006275952	Climate and Atmospheric Research (from University of Michigan)	UW-Madison	9,498	0
11.431	SUBK00014893	Climate and Atmospheric Research (from University of Michigan)	UW-Madison	93,189	0
11.431	UW 20220124-01	Climate and Atmospheric Research (from Nature Conservancy)	UW-Madison	14,193	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	9,736	0
11.432	NA22OAR4320150	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	39,095	0
11.432	PO-0000209914	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from LOUISIANA STATE UNIVERSITY)	UW-Madison	15,779	0
11.432	SUBK00017581	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	107,459	0
11.451		Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology (from LOUISIANA STATE UNIVERSITY)	UW-Madison	81,776	0
11.478	22-HRC-202276- UWMadison	Center for Sponsored Coastal Ocean Research Coastal Ocean Program (from Auburn University)	UW-Madison	46,458	0
11.611		Manufacturing Extension Partnership (from WI MFG EXTENSION PARTNERSHIP, INC.)	UW-Madison	49,999	0
11.611	WMEP-UWEBI PARTNERSHIP 2021-22	Manufacturing Extension Partnership (from Wisconsin Manufacturing Extension Partnership Inc)	UW-Madison	77,512	0
11.N/A	100121	Marine Debris (from Great Lakes Commission)	UW-Oshkosh	44,894	0
11.N/A	AMS-22-009	TBD L3Harris Renewal (from L3 Harris Technologies Inc.)	UW-Madison	(1,862)	0
11.N/A	UWSC14385	UWash FlexTech (from UNIVERSITY OF WASHINGTON)	UW-Madison	85,986	0
		Subtotal Research and Development Subgrants		1,109,490	0
		TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE		19,461,690	556,499

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.003		Direct Research and Development Grants: Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	UW-Milwaukee	127,835	0
12.012	20/11/01	MVAC COE VE719 Monitor	UW-La Crosse	1,738	0
12.012	22/06/01	MVAC Goose Island STPS	UW-La Crosse	1,612	0
Total Federal Program 12.012				<u>3,350</u>	<u>0</u>
12.300		Basic and Applied Scientific Research	UW-Madison	13,437,631	3,508,623
12.300		Basic and Applied Scientific Research	UW-Milwaukee	267,967	0
Total Federal Program 12.300				<u>13,705,598</u>	<u>3,508,623</u>
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	3,097	0
12.420		Military Medical Research and Development	UW-Madison	10,382,037	1,494,603
12.431		Basic Scientific Research	UW-Madison	7,427,816	1,402,170
12.431		Basic Scientific Research	UW-Milwaukee	51,144	40,998
Total Federal Program 12.431				<u>7,478,960</u>	<u>1,443,168</u>
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	206,266	0
12.740		Past Conflict Accounting	UW-Madison	433,080	285,777
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,797,406	544,876
12.910		Research and Technology Development	UW-Madison	1,202,989	475,074
Other Federal Financial Assistance:					
12.N/A	DOD, NAVY	R&D from Navy	UW-Madison	(373)	0
12.N/A	ER20-C2-1098	Development of a Novel PFAS Passive Sample	UW-Milwaukee	3,794	0
12.N/A	GRANT13469361	Identifying Risks and Opportun	UW-Madison	166,308	0
12.N/A	HR00112190107	DARPA N-MODFET	UW-Madison	16,172	0
Subtotal Direct Research and Development Grants				<u>36,526,518</u>	<u>7,752,121</u>
12.003	060700.362252.01	Research and Development Subgrants: Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation (from MISSISSIPPI STATE UNIVERSITY)	UW-Milwaukee	60,450	0
12.003	R000002960	Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation (from Florida State University)	UW-Milwaukee	189,585	0
12.300	141252568	Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	47,964	0
12.300	2022-1706	Basic and Applied Scientific Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	29,427	0
12.300	A21C-T010	Basic and Applied Scientific Research (from Triton Systems)	UW-Milwaukee	47,515	0
12.300	AWD00003971 (417688-5)	Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	93,388	0
12.300		Basic and Applied Scientific Research (from DARTMOUTH COLLEGE)	UW-Whitewater	25,187	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	271,874	0
12.300		Basic and Applied Scientific Research (from MICHIGAN STATE UNIVERSITY)	UW-Madison	(1,530)	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	178,249	0
12.300		Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	(6,236)	0
12.300		Basic and Applied Scientific Research (from Rice University)	UW-Madison	152,355	0
12.300		Basic and Applied Scientific Research (from SILATRONIX)	UW-Madison	173,298	0
12.300		Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	83,385	0
12.300	N68335-22-C-0608-UMW	Basic and Applied Scientific Research (from HEPBURN AND SONS LLC)	UW-Milwaukee	45,711	0
12.300	R000002960	Basic and Applied Scientific Research (from Florida State University)	UW-Milwaukee	52,730	0
12.300	R1683	Basic and Applied Scientific Research (from DARTMOUTH COLLEGE)	UW-Madison	99,943	0
12.420	17222	Military Medical Research and Development (from University of Illinois-Chicago)	UW-Madison	14,491	0
12.420	2005843907	Military Medical Research and Development (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	39	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.420	2003879 TOBRA	Military Medical Research and Development (from UNIVERSITY OF MARYLAND - BALTIMORE)	UW-Madison	62	0
12.420	ABRUPT2	Military Medical Research and Development (from American Burn Association)	UW-Madison	5,741	0
12.420		Military Medical Research and Development (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	4,852	0
12.420		Military Medical Research and Development (from Kiio Inc)	UW-Madison	(25,704)	0
12.420		Military Medical Research and Development (from University of Colorado-Denver)	UW-Madison	54,358	0
12.420		Military Medical Research and Development (from UNIVERSITY OF MIAMI)	UW-Madison	34,307	0
12.420	OS00001099	Military Medical Research and Development (from UNIVERSITY OF MIAMI)	UW-Madison	25,704	0
12.420	SAW UW 001	Military Medical Research and Development (from OBVIA PHARMACEUTICALS)	UW-Madison	41,793	0
12.420	SUB00002622	Military Medical Research and Development (from University of Georgia)	UW-Madison	26,265	0
12.431	110185-Z8470202	Basic Scientific Research (from University of Maryland)	UW-Madison	81,865	0
12.431	3(GG018291-01)	Basic Scientific Research (from COLUMBIA UNIVERSITY)	UW-Madison	74,178	0
12.431	331116-06386-S03	Basic Scientific Research (from SYRACUSE UNIVERSITY)	UW-Madison	58,648	0
12.431		Basic Scientific Research (from Boydston Chemical Innovations)	UW-Madison	10	0
12.431		Basic Scientific Research (from PPG Industries)	UW-Madison	152,270	0
12.431		Basic Scientific Research (from University of California-San Diego)	UW-Madison	504,176	0
12.431		Basic Scientific Research (from University of Illinois-Urbana-Champaign)	UW-Madison	146,850	0
12.431		Basic Scientific Research (from University of Maryland)	UW-Madison	45,131	0
12.431		Basic Scientific Research (from University of Rochester)	UW-Madison	487,492	0
12.431		Basic Scientific Research (from University of Southern California)	UW-Madison	359,682	0
12.431		Basic Scientific Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	8,521	0
12.630	940018	Basic, Applied, and Advanced Research in Science and Engineering (from Drexel University)	UW-Madison	113,759	0
12.630	S003578-ARMY	Basic, Applied, and Advanced Research in Science and Engineering (from Pennsylvania State University)	UW-Madison	212,673	0
12.740	704556	Past Conflict Accounting (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Madison	57,059	0
12.740	704556	Past Conflict Accounting (from University of California-San Diego)	UW-Madison	93,916	0
12.740	5861 PO#1037274 HJF#65544	Past Conflict Accounting (from Jackson (Henry M.) Foundation)	UW-Madison	153,523	0
12.800	433752-87A6	Air Force Defense Research Sciences Program (from UNIVERSITY OF NEW MEXICO)	UW-Madison	371,712	0
12.800	62696832-227888	Air Force Defense Research Sciences Program (from Stanford University)	UW-Madison	35,204	0
12.800	Agr Signed 10/14/22	Air Force Defense Research Sciences Program (from UNIVERSITY OF LUXEMBOURG)	UW-Madison	102,000	0
12.800	MIL119184	Air Force Defense Research Sciences Program (from BADGER TECHNOLOGY GROUP INC)	UW-Milwaukee	1,957	0
12.800	RC112835D	Air Force Defense Research Sciences Program (from MICHIGAN STATE UNIVERSITY)	UW-Madison	307,678	0
12.800	S-111-083-001	Air Force Defense Research Sciences Program (from UES)	UW-Madison	(4,286)	0
12.800	S5601 PO#714796	Air Force Defense Research Sciences Program (from Massachusetts Institute of Technology)	UW-Madison	8,631	0
12.800	SCON-00004108	Air Force Defense Research Sciences Program (from University of Southern California)	UW-Madison	25,871	0
12.800	UTA20-001224	Air Force Defense Research Sciences Program (from University of Texas-Austin)	UW-Madison	70,154	0
12.910	2(GG018601-03) - PHASE 1	Research and Technology Development (from COLUMBIA UNIVERSITY)	UW-Madison	227,243	0
12.910	ASUB00001151	Research and Technology Development (from ARIZONA STATE UNIVERSITY)	UW-Madison	40,691	0
12.910		Research and Technology Development (from ARIZONA STATE UNIVERSITY)	UW-Madison	226,667	0
12.910		Research and Technology Development (from MICHIGAN STATE UNIVERSITY)	UW-Madison	151,180	0
12.910		Research and Technology Development (from Stanford University)	UW-Madison	205,727	0
12.910		Research and Technology Development (from University of Southern California)	UW-Madison	20,967	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.910	UTAUS-SUB00000952	Research and Technology Development (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	15,629	0
12.N/A	401180352	Boly, PRMRP grant (from GE GLOBAL RESEARCH)	UW-Madison	935	0
12.N/A	2004666891	The Major Extremity Trauma and Rehabilitation Research Consortium (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	30,717	0
12.N/A	7000373072	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	66,892	0
12.N/A	7000374781	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	204,534	0
12.N/A	060803-361354-01	Vehicle Simulations (from MISSISSIPPI STATE UNIVERSITY)	UW-Madison	196,968	0
12.N/A	1990792-456971	AIDTR Y III - 6.5 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	128	0
12.N/A	1990792-456971	AIDTR Year III - 6.4 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	364,803	186,877
12.N/A	20270-0462	Afshar M CHILL DOD Sub from UM (from University of Maryland)	UW-Madison	6,538	0
12.N/A	20270-0462	CHILL Participant Costs YR2 (from University of Maryland)	UW-Madison	218	0
12.N/A	21004-213645-QS	HRL MIRO (from HRL Laboratories LLC)	UW-Madison	112,466	0
12.N/A	21004-213645-QS	Microwave, Initialization, and Readout Opportunities (MIRO) (from HRL LABORATORIES, LLC)	UW-Madison	172,204	0
12.N/A	212014.05.00.2016.0.0.22-C13	Senior Design AY22-23 (from ARCTOS TECHNOLOGY SOLUTIONS, LLC)	UW-Madison	16,426	0
12.N/A	ASUB00001014	COCHON (from ARIZONA STATE UNIVERSITY)	UW-Madison	103,283	0
12.N/A	DHP16C-004	Integrated System for Field, Clinic & Laboratory Preparation of Biological Specimens for Microscopy (from Microscopy Innovations)	UW-Madison	19,359	0
12.N/A	DodContrUWGB	A Highly Portable Device for Assessment of Mild Traumatic Brain Injury in Deployed and Far-Forward Settings (from Oculogica Inc)	UW-Green Bay	49,135	0
12.N/A	G-28683-01	CIRA Research Support of the U.S. Air Force Electro-Optical (EO) / Infrared (IR) Weather System Program (CREWS) (from Colorado State University)	UW-Madison	(3,296)	0
12.N/A	MSN230093	Raman_New_Army_STTR Phase II (from Tierra Biosciences)	UW-Madison	165,103	0
12.N/A	MSN257817	AIDTR Year III - 6.2 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	(123,431)	0
12.N/A	MSN257817	AIDTR Year III - 6.3 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	(123,329)	0
12.N/A	MSN264320	High-Speed Resonant-Cavity (from Intraband)	UW-Madison	67,404	0
12.N/A	N66001-22-C-4508	IARPA, non-LTI Antenna - Base (from DOD, NAVY)	UW-Madison	394,126	0
12.N/A	N6893620C0084	Application of Machine Learning to Quantum Cascade Laser Design (from Intraband)	UW-Madison	(3,970)	0
12.N/A	S-001077	Treatment of Legacy & Emerging Fluoroalkyl Contaminants in Groundwater with Integrated Approaches (from University of California-Riverside)	UW-Milwaukee	(12,731)	0
12.N/A	S03541-01	3D Sensing and Concrete Print (from UNIVERSITY OF IOWA)	UW-Madison	29,062	0
12.N/A	SC170222-007-8109-	Thermochromic Coatings for Emi (from Physical Sciences Inc)	UW-Madison	188,577	0
12.N/A	STAR8	SFSA STAR (from STEEL FOUNDERS' SOCIETY OF AMERICA)	UW-Madison	56,235	0
12.N/A	Topic AF221-DCSO1	Enabling GaN based Technology (from AGNITRON TECHNOLOGY)	UW-Madison	2,786	0
12.N/A	UWMSN: 257171	Boydston_STTR with BCI_June20 (from Boydston Chemical Innovations)	UW-Madison	221,594	0
12.N/A	VEM-UW-2	Low-Visibility High-Efficiency HF/VHF/UHF Antenna that Utilizes Platform (from Virtual EM Inc)	UW-Madison	34,473	0
12.N/A	WU-22-0082 PO# ST00002461	CHIPS (from WASHINGTON UNIVERSITY)	UW-Madison	34,770	0
12.N/A	WX81XWH-17-2-0032 TAOS-JWF	The Major Extremity Trauma Research Consortium (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	26	0
				8,353,982	186,877
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				44,880,501	7,938,998
<b>U.S. DEPARTMENT OF INTERIOR:</b>					
Direct Research and Development Grants:					
15.066		Tribal Great Lakes Restoration Initiative	UW-Superior	32,978	0
15.232		Joint Fire Science Program	UW-Madison	105,803	0
15.506		Water Desalination Research and Development	UW-Milwaukee	46,784	0
15.560		SECURE Water Act – Research Agreements	UW-Madison	71,603	0
15.600	37000-0000018005	DNR WI Atlas Year 1	UW-Madison	4,212	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.600	37000-0000021359	Energetic Landscape-American M	UW-Madison	1,897	0
		Total Federal Program 15.600		<u>6,109</u>	<u>0</u>
15.605	WDNR MCGL	Fish and Wildlife Cluster: Sport Fish Restoration (from DNR)	UW-Stevens Point	118,296	0
15.605		Sport Fish Restoration (from DNR)	UW-Stevens Point	759	0
		Total Federal Program 15.605		<u>119,055</u>	<u>0</u>
15.611	Waterfowl Productivity in WI	Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Stevens Point	41,983	0
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Madison	508,425	0
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Stevens Point	19,155	0
		Total Federal Program 15.611		<u>569,563</u>	<u>0</u>
		Total Fish and Wildlife Cluster		<u>688,618</u>	<u>0</u>
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	126,689	0
15.608		Fish and Wildlife Management Assistance	UW-La Crosse	24	0
15.608		Fish and Wildlife Management Assistance	UW-Madison	46,392	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	180,405	0
		Total Federal Program 15.608		<u>353,509</u>	<u>0</u>
15.615		Cooperative Endangered Species Conservation Fund (from DNR)	UW-Stevens Point	10,984	0
15.628		Multistate Conservation Grant	UW-Madison	42,279	0
15.629		Great Apes Conservation Fund	UW-Madison	31,856	0
15.630		Coastal	UW-Green Bay	57,847	0
15.637		Migratory Bird Joint Ventures	UW-Stevens Point	1,689	0
15.650		Research Grants (Generic) (from DNR)	UW-Madison	3,922	0
15.651		Central Africa Regional	UW-Madison	(7,508)	0
15.654		National Wildlife Refuge System Enhancements	UW-Madison	74,680	0
15.657		Endangered Species Recovery Implementation	UW-Green Bay	57,869	0
15.657		Endangered Species Recovery Implementation	UW-Madison	75,118	0
		Total Federal Program 15.657		<u>132,987</u>	<u>0</u>
15.658		Natural Resource Damage Assessment and Restoration	UW-Green Bay	49,019	0
15.662		Great Lakes Restoration	UW-Madison	72,532	0
15.664		Fish and Wildlife Coordination and Assistance	UW-Madison	40,715	0
15.678		Cooperative Ecosystem Studies Units	UW-Madison	25,648	0
15.678		Cooperative Ecosystem Studies Units	UW-Stevens Point	110,527	0
		Total Federal Program 15.678		<u>136,175</u>	<u>0</u>
15.684		White-nose Syndrome National Response Implementation	UW-Madison	33,420	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	657,022	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Stevens Point	24,985	0
		Total Federal Program 15.805		<u>682,007</u>	<u>0</u>
15.807		Earthquake Hazards Program Assistance	UW-Madison	58,600	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	714,859	2,232
15.808		U.S. Geological Survey Research and Data Collection	UW-Platteville	24,508	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Stevens Point	4,002	0
		Total Federal Program 15.808		<u>743,370</u>	<u>2,232</u>
15.810		National Cooperative Geologic Mapping	UW-Green Bay	2,843	0
15.810		National Cooperative Geologic Mapping	UW-Madison	244,606	0
		Total Federal Program 15.810		<u>247,449</u>	<u>0</u>
15.812		Cooperative Research Units	UW-Madison	31,242	0
15.812		Cooperative Research Units	UW-Stevens Point	280,055	0
15.812		Cooperative Research Units (from UW-Stevens Point)	UW-Madison	315,883	0
		Total Federal Program 15.812		<u>627,180</u>	<u>0</u>
15.814		National Geological and Geophysical Data Preservation (from UW-Madison)	UW-Eau Claire	5,216	0
15.922		Native American Graves Protection and Repatriation Act	UW-Oshkosh	33,817	0
15.944		Natural Resource Stewardship	UW-Madison	795	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Green Bay	2,450	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	185,440	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Milwaukee	191,989	0
Total Federal Program 15.945				<u>379,879</u>	<u>0</u>
Other Federal Financial Assistance:					
15.N/A	140G0118C0009	R&D from US Geological Survey	UW-Madison	107,843	0
15.N/A	37000-0000021360	Martin Genetics Grad student s	UW-Madison	6,371	0
15.N/A	37000-0000021895	DNR WI Atlas Year 2	UW-Madison	70,283	0
15.N/A	37000-0000022540	Ruffed Grouse Wisconsin Winter	UW-Madison	134,483	0
15.N/A	PO 37000	Applied Fisheries Research	UW-Madison	113,869	0
Subtotal Direct Research and Development Grants				<u>5,197,163</u>	<u>2,232</u>
Research and Development Subgrants:					
15.017		Eastern Nevada Conservation, Recreation and Development (from Great Lakes Fishery Commission)	UW-Milwaukee	14,099	0
15.066	GLIFWC 2023	Tribal Great Lakes Restoration Initiative (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	7,219	0
15.066		Tribal Great Lakes Restoration Initiative (from RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA)	UW-Superior	251	0
15.066	PRIME No. A18AV00364, Mod. #02	Tribal Great Lakes Restoration Initiative (from RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA)	UW-Superior	394	0
15.246	0126.22.077902	Threatened and Endangered Species (from NATIONAL FISH AND WILDLIFE FOUNDATION)	UW-Madison	28,378	0
15.248	2021-A508.001	National Landscape Conservation System (from UNIVERSITY OF PENNSYLVANIA)	UW-Oshkosh	2,217	0
15.560		SECURE Water Act – Research Agreements (from Desert Research Institute)	UW-Madison	42,236	0
15.608		Fish and Wildlife Management Assistance (from State of Minnesota Dept of Natural Resources)	UW-Stout	15,170	0
15.615	Y0620A-A	Cooperative Endangered Species Conservation Fund (from Oregon State University)	UW-Madison	77,775	0
15.628	MSCGP	Multistate Conservation Grant (from MICHIGAN DEPT OF NATURAL RESOURCES)	UW-Milwaukee	33,159	0
15.634		State Wildlife Grants (from Nebraska Game and Parks Commission)	UW-La Crosse	24,698	0
15.634	Q2180104	State Wildlife Grants (from California Department of Fish & Wildlife)	UW-Madison	142,272	0
15.660	0809.22.073630	Candidate Species Conservation (from National Fish & Wildlife Foundation)	UW-Madison	16,636	0
15.662		Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	46,800	0
15.663	0809.23.077198	NFWF-USFWS Conservation Partnership (from NATIONAL FISH AND WILDLIFE FOUNDATION)	UW-Madison	39,644	0
15.670	F20AC11132	Adaptive Science (from City of Racine)	UW-Parkside	(2,186)	0
15.805	A009549402	Assistance to State Water Resources Research Institutes (from UNIVERSITY OF MINNESOTA)	UW-Madison	6,973	0
15.808	21-016109-A-00 / A001124544	U.S. Geological Survey Research and Data Collection (from University of Massachusetts-Amherst)	UW-Madison	204,233	133,172
15.808	H008634001	U.S. Geological Survey Research and Data Collection (from UNIVERSITY OF MINNESOTA)	UW-Madison	100,979	0
15.808		U.S. Geological Survey Research and Data Collection (from Great Lakes Commission)	UW-Milwaukee	(3,515)	0
15.808		U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	208,322	0
15.815	AV18-WI-01	National Land Remote Sensing Education Outreach and Research (from Americaview Inc)	UW-Madison	1,013	0
15.815	AV18-WI-01	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	18,960	0
15.815	AV18-WI-02	National Land Remote Sensing Education Outreach and Research (from Americaview Inc)	UW-Madison	5,740	0
15.815	AV18-WI-02	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	9,189	0
15.820		National and Regional Climate Adaptation Science Centers (from University of Massachusetts-Amherst)	UW-Madison	69,056	0
15.820	P009481407	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	76,847	0
15.820	P010269601	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	65,711	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.N/A	AGR DTD 01/01/23	GLIFWC Project Agreement 2023 (from GREAT LAKES INDIAN FISH AND WILDLIFE COM)	UW-Madison	1,327	0
15.N/A	Agr Dtd 9/1/22	Pauli: Red Cliff Band (from RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA)	UW-Madison	36,833	0
15.N/A	US-WI-428-1	Green Bay Coastal Conservation (from Ducks Unlimited)	UW-Green Bay	9,897	0
		Subtotal Research and Development Subgrants		<u>1,300,326</u>	<u>133,172</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF INTERIOR		<u>6,497,489</u>	<u>135,404</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.560		Direct Research and Development Grants: National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	105,384	0
16.582		Crime Victim Assistance/Discretionary Grants	UW-Madison	321,964	0
16.841		VOCA Tribal Victim Services Set-Aside Program (from UW-Milwaukee)	UW-Madison	2,079	0
		Subtotal Direct Research and Development Grants		<u>429,426</u>	<u>0</u>
16.560	OSA00000135	Research and Development Subgrants: National Institute of Justice Research, Evaluation, and Development Project Grants (from VANDERBILT UNIVERSITY)	UW-Madison	31,086	0
16.754		Harold Rogers Prescription Drug Monitoring Program (from Medical College of Wisconsin)	UW-Milwaukee	(3,838)	0
		Subtotal Research and Development Subgrants		<u>27,248</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE		<u>456,674</u>	<u>0</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.268		Direct Research and Development Grants: H-1B Job Training Grants	UW-Whitewater	8	0
		Subtotal Direct Research and Development Grants		<u>8</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF LABOR		<u>8</u>	<u>0</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
19.040		Direct Research and Development Grants: Public Diplomacy Programs	UW-Madison	31,298	0
		Subtotal Direct Research and Development Grants		<u>31,298</u>	<u>0</u>
19.017	349-0682	Research and Development Subgrants: Environmental and Scientific Partnerships and Programs (from DUKE UNIVERSITY)	UW-Madison	72,959	0
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	3,821	0
		Subtotal Research and Development Subgrants		<u>76,780</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		<u>108,078</u>	<u>0</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Direct Research and Development Grants: Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs (from DOT)	UW-Milwaukee	2	0
20.200		Highway Research and Development Program	DOT	93,340	0
20.200		Highway Research and Development Program	UW-Madison	174,179	0
20.200		Highway Research and Development Program (from DOT)	UW-Madison	28,678	0
		Total Federal Program 20.200		<u>296,197</u>	<u>0</u>
20.205	23-08	Highway Planning and Construction (from DOT)	UW-Madison	182,356	0
20.205		Highway Planning and Construction (from DOT)	UW-Madison	128,955	0
20.205		Highway Planning and Construction (from DOT)	UW-Platteville	20,016	11,523
		Total Federal Program 20.205		<u>331,326</u>	<u>11,523</u>
20.215		Highway Training and Education	UW-Madison	45,493	0
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (from DOT)	UW-Milwaukee	7,061	0
20.600		Highway Safety Cluster: State and Community Highway Safety (from DOT)	UW-Oshkosh	2,910	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
20.616	FG-2022-UW-TOPS-05852; FG-2022-UW-TOPS-05851; FG-2022-UW-TOPS-05847; FG-2022-UW-TOPS-005848; FG-2021-UW-TOPS-05571	National Priority Safety Programs (from DOT)	UW-Madison	288,918	0
20.616	FG-2021-UW-MILWAUKEE-05584	National Priority Safety Programs (from DOT)	UW-Milwaukee	64,900	0
20.616	FG-2021-UW-MILWAUKEE-05662	National Priority Safety Programs (from DOT)	UW-Milwaukee	31,300	0
Total Federal Program 20.616				385,118	0
Total Highway Safety Cluster				388,028	0
20.819		Ballast Water Treatment Technologies	UW-Superior	3,138,727	0
Other Federal Financial Assistance:					
20.N/A	0072-39-28	TOPS WO 12.19 FY22 MAP-21	UW-Madison	86,800	0
20.N/A	0072-39-28 0097-22-60 WO12.24	TOPS WO 12.24 WTP Traffic Data	UW-Madison	33,672	0
20.N/A	0072-39-28 0097-22-89 WO12.27	TOPS WO 12.27 TSM&O TIP FY22	UW-Madison	10,507	0
20.N/A	0072-39-29	TOPS WO 13.01 WTP Traffic Mana	UW-Madison	81,748	0
20.N/A	0092-17-15	RMRC-4G Admin Contract	UW-Madison	26,695	0
20.N/A	0092-19-15	Suitability of Using Recycled Concrete Aggregate as Backfill in Mechanically Stabilized Earth Walls Reinforced with Geotextiles	UW-Madison	9,642	7,927
20.N/A	0092-19-19	Use of Recycled Materials as Mechanically Stabilized Earth (MSE) Retaining Wall Reinforced Backfills	UW-Madison	106,762	73,023
20.N/A	0092-19-34	Truck Parking Information Management System	UW-Madison	17,031	0
20.N/A	0092-22-01	Bridge Concrete Overlay	UW-Milwaukee	123,610	40,094
20.N/A	0092-22-26	WHRP 22-24 Admin Support	UW-Madison	221,008	0
20.N/A	0092-23-11	WisDOT_CAV	UW-Madison	15,223	0
20.N/A	0097-23-81, WO13.15,0072-39-29	TOPS WO 13.15 MAP-21 FY23	UW-Madison	106,107	0
20.N/A	0600-01-32	WO 12.18_WisDOT Work Zone	UW-Madison	12,069	0
20.N/A	1000-99-75, 0072-39-28	Highway Safety Improvement Program	UW-Madison	8,630	0
20.N/A	395-0092-19-30 WO 10	COVID-19 Disruptions: Freight System and Agency Operational Changes Affecting Freight Planning	UW-Madison	1,515	0
20.N/A	FG-2021-UW-TOPS-05633	Traffic Injury Research Foundation Project	UW-Madison	19,341	0
20.N/A	FG-2022-UW-TOPS-05846	TRCC Community Maps FY22	UW-Madison	16,949	0
20.N/A	FG-2022-UW-TOPS-05850	TRCC FY22 CODES	UW-Madison	27,746	881
20.N/A	GFG-2023-UW-MILWAUKEE-00057	Estimating Statewide Bicycle Volumes Using Crowdsourced Data	UW-Milwaukee	11,348	0
20.N/A	GFG-2023-UW-MILWAUKEE-00058	Mitigating crash outcome through automatic crash reconstruction	UW-Milwaukee	17,793	0
20.N/A	GFG-2023-UW-MILWAUKEE-00059	Statewide Pedestrian and Bicycle Count Database for Model Validation and Risk Exposure Assessment	UW-Milwaukee	5,985	0
20.N/A	Proj ID: 395-0092-19-30 WO11	MAFC WO11_Member Services Yr 4	UW-Madison	79,118	0
20.N/A	TOPS 0095-18-90/12.06	Transportation Systems Management and Operations Traffic Infrastructure Process	UW-Madison	(1)	0
20.N/A	TOPS FY23 Crash Database and R	TOPS FY23 Crash Database and R	UW-Madison	105,743	0
20.N/A	TPF-5(396) / 0092-19-30, WO 13	MAFC WO 13 Electrification	UW-Madison	97,884	0
20.N/A	TPF-5(396)/0092-19-30, WO12	MAFC WO 12 Marine Freight	UW-Madison	80,883	0
20.N/A	TPF-5(509) / 395-0097-23-95	MAFC Marine Freight Developmen	UW-Madison	7,280	0
20.N/A	TPF-5(509) / 395-0097-23-95	MAFC Member Services FY23	UW-Madison	71,544	0
Subtotal Direct Research and Development Grants				5,609,470	133,449

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
Research and Development Subgrants:					
20.020	5122685	Traffic Safety Culture Researc (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	20,000	0
20.020	BTS-20	BTSCR_P_Misreporting Motor Vehi (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	23,535	0
20.200	SUB0001851	Highway Research and Development Program (from Toole Design Group LLC)	UW-Milwaukee	26,378	0
20.200	50804	Highway Research and Development Program (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	57,349	16,054
20.205	21/02/10	Highway Planning and Construction (from Minnesota Department of Transportation)	UW-La Crosse	14,010	0
20.205	C2019-646	Highway Planning and Construction (from Gremmer & Associates Inc)	UW-Milwaukee	9,644	0
20.205		Highway Planning and Construction (from Mi-Tech Services Inc)	UW-Milwaukee	15,828	0
20.205	TPF-5(438)	Highway Planning and Construction (from IOWA DEPT OF TRANSPORTATION)	UW-Madison	25,783	0
20.237		Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements (from Texas A&M University Research Foundation)	UW-Madison	54,261	0
20.600	80084.01	State and Community Highway Safety (from Toole Design Group LLC)	UW-Milwaukee	4,465	0
20.701	021-16	University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	5,043	0
20.701	CTEDD 021-11	University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	5,092	0
20.701		University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	157	0
20.819	DTMA9117H00002	Ballast Water Treatment Technologies (from Great Lakes Maritime Research Institute)	UW-Superior	95,249	0
20.819		Ballast Water Treatment Technologies (from Great Lakes Maritime Research Institute)	UW-Superior	126,194	0
20.N/A	537560	Parking Utilization & Site Level VMT Database (from University of Arizona)	UW-Madison	(2,340)	0
20.N/A	020-04	E-bike Sharing (from University of Texas-Arlington)	UW-Madison	(502)	0
20.N/A	021-01	Modeling Transportation Outcomes Using Accessibility Analysis (from University of Texas-Arlington)	UW-Madison	(233)	0
20.N/A	022-04	CTEDD-Driver Readiness Monitor (from UNIVERSITY OF TEXAS - ARLINGTON)	UW-Madison	13,988	0
20.N/A	022-08	CTEDD_Hicks Ahn (from UNIVERSITY OF TEXAS - ARLINGTON)	UW-Madison	69,999	0
20.N/A	806583 / US001-0000806583	SHRP2 Speeding Data (from Battelle Memorial Institute)	UW-Madison	5,446	0
20.N/A	RC113120 - UW	MSU_WHRP Geotech (from MICHIGAN STATE UNIVERSITY)	UW-Madison	22,545	0
20.N/A	W000966673	Safety Research Using Simulation (from UNIVERSITY OF IOWA)	UW-Madison	(2,559)	0
20.N/A	W000966673 / 1001828772	Safety Research Using Simulation (from UNIVERSITY OF IOWA)	UW-Madison	287,693	0
Subtotal Research and Development Subgrants				877,024	16,054
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				6,486,494	149,503
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
Research and Development Subgrants:					
21.N/A	MSN256830	Eviction Defense Clinic (from Tenant Resource Center)	UW-Madison	61,411	0
21.N/A		Eviction Defense Clinic Year 2 (from Tenant Resource Center)	UW-Madison	191,995	0
Subtotal Research and Development Subgrants				253,406	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE TREASURY				253,406	0
<b>LIBRARY OF CONGRESS:</b>					
Direct Research and Development Grants:					
Other Federal Financial Assistance:					
42.N/A	MSN241494	Larson Fellowship	UW-Madison	145	0
Subtotal Direct Research and Development Grants				145	0
Research and Development Subgrants:					
42.001	A08-0002-S	24/12 Global Learning WagnerRo (from Illinois State University)	UW-La Crosse	859	0
Subtotal Research and Development Subgrants				859	0
TOTAL R&D FROM LIBRARY OF CONGRESS				1,004	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
Direct Research and Development Grants:					
43.001		Science	UW-Madison	10,990,169	1,192,658
43.001		Science	UW-Milwaukee	448,286	78,550
Total Federal Program 43.001				<u>11,438,455</u>	<u>1,271,208</u>
43.002		Aeronautics	UW-Madison	765,882	202,345
43.003		Exploration	UW-Madison	308,130	0
43.007		Space Operations	UW-Madison	186,624	0
43.009		Safety, Security and Mission Services	UW-Madison	540,768	0
43.012		Space Technology	UW-Madison	522,711	0
Other Federal Financial Assistance:					
43.N/A	21-DSI-21-0031	R&D from Goddard Space Flight Center	UW-Madison	123,295	0
43.N/A	A.25, 23-RRNES23-0001	NASA AVIRIS Drought Recovery	UW-Madison	3,783	0
43.N/A	NASA 19-ICAR19	R&D from Goddard Space Flight Center	UW-Madison	577,792	237,484
43.N/A	RD	R&D from Smithsonian Astrophysical Observatory	UW-Madison	42,383	0
Subtotal Direct Research and Development Grants				<u>14,509,824</u>	<u>1,711,037</u>
Research and Development Subgrants:					
43.001	1659601	Science (from CALTECH JET PROPULSION LABORATORY)	UW-Milwaukee	13,050	0
43.001	1665717	Science (from CALTECH JET PROPULSION LABORATORY)	UW-Milwaukee	11,416	0
43.001	1673242	Science (from CALTECH JET PROPULSION LABORATORY)	UW-Milwaukee	5,903	0
43.001	166874528	Science (from UNIVERSITY OF CONNECTICUT)	UW-Madison	40,188	0
43.001	80NSSC18K1457	Science (from NASA, LANGLEY RESEARCH CENTER)	UW-Madison	7,761	0
43.001	A21-1679-S001	Science (from University of California-Davis)	UW-Madison	93,785	0
43.001	AWD-003003-G1	Science (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	91,142	0
43.001	GF70128-2	Science (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	27,308	0
43.001		Science (from Carbonplan)	UW-Madison	55,097	0
43.001		Science (from Stanford University)	UW-Green Bay	62,117	0
43.001		Science (from University of California-Berkeley)	UW-Madison	59,560	0
43.001		Science (from University of California-Los Angeles)	UW-Madison	497	0
43.001		Science (from University of Colorado-Boulder)	UW-Madison	9,981	0
43.001		Science (from University of Houston)	UW-Madison	(444)	0
43.001		Science (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	64,034	0
43.001		Science (from University of Maryland-Baltimore)	UW-Madison	(3,777)	0
43.001	P008776701	Science (from UNIVERSITY OF MINNESOTA)	UW-Madison	27,146	0
43.001	PO 6262928	Science (from Medical College of Wisconsin)	UW-Madison	39,532	0
43.001	R-21-0014	Science (from University of Houston)	UW-Madison	32,331	0
43.001	R-22-0021	Science (from University of Houston)	UW-Madison	6,031	0
43.001	s5920, PO #860065	Science (from Massachusetts Institute of Technology)	UW-Madison	30,638	0
43.002		Aeronautics (from OHIO STATE UNIVERSITY)	UW-Madison	63,487	0
43.003	TRISH P0603, 7000001428	Exploration (from Baylor College of Medicine)	UW-Madison	68,089	0
43.007	N/A	Space Operations (from UNIVERSITY OF FLORIDA)	UW-Madison	11,319	0
43.008	ESI22_1-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	9,110	0
43.008	ESI23_1-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	10,000	0
43.008	MRL22_1-1	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	2,400	0
43.008	P #80NSSC20M0123, S #HEI22 2-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Superior	10,417	0
43.008	RFP22_10-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	3,267	0
43.008	RIP21_1.1;3	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	(602)	0
43.008	RIP22_5-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	8,652	0
43.008	RIP22_6-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Stevens Point	6,655	0
43.008	RIP23_3.0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	19,521	0
43.008	SUB #RIP23_2-0, PRIME #80NSSC2	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Superior	8,795	0
43.008	Subaward # MRL22 2-1	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Platteville	2,400	0
43.N/A	2021-1388	Integrated Space Systems and M (from University of Alabama-Huntsville)	UW-Milwaukee	12,216	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.N/A	21606-16-033	SSAI TDN L.003 CY4 & CY5 (from Science Systems & Applications Inc)	UW-Madison	(4,736)	0
43.N/A	21606-16-033	SSAI TDN L.003.0D CY6&7 (from SCIENCE SYSTEMS AND APPLICATIONS INC)	UW-Madison	4,736	0
43.N/A	21606-16-033	SSAI TDN M.001.0I CY6&7 (from Science Systems & Applications Inc)	UW-Madison	79,056	0
43.N/A	G-39690-1	CloudSat Science (from Colorado State University)	UW-Madison	230,791	0
43.N/A	G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	(6,611)	0
43.N/A	HST-AR-16158.001-A	The Metallicity of High- and Intermediate-velocity Clouds (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	7,516	0
43.N/A	HST-AR-16363.001-A	Searching for the LMC Corona (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	33,879	0
43.N/A	HST-AR-16602.006-A	ULLYSES LMC Winds (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	102,401	0
43.N/A	HST-AR-16607.002-A	139_CGMcloudy (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	1,746	0
43.N/A	HST-GO-15112-002-A	The Low-Metallicity Starburst NGC346 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	672	0
43.N/A	HST-GO-15698.007-A	HST Beatty Transfer 2023 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	5,278	0
43.N/A	HST-GO-15860.003-A	Accretion-Triggered Starbursts in Tadpole Galaxies (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(644)	0
43.N/A	HST-GO-15887-004-A	The Nature and Origin of Compact High-Velocity Clouds (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	2,402	0
43.N/A	HST-GO-16057-004-A	Dark Vortex Disruption (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(1,147)	0
43.N/A	HST-GO-16084.004-A	The Disruption of a Dark Vortex on Neptune (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	958	0
43.N/A	HST-GO-16219.003-A	Exploring the origin of the M3 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	1,746	0
43.N/A	HST-GO-16220.006-A	HST Beatty transfer 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	5,278	0
43.N/A	HST-GO-16244.001-A	Blue Lurkers (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	65,323	0
43.N/A	HST-GO-16291.001-A	Spatially Resolving Outflows in a z~1 Extremely Red Quasar to Observe a Short-Lived Blowout Phase in Galaxy Evolution (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	10,086	0
43.N/A	HST-GO-16316.010-A	JSG HST proposal July 2020 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	2,010	0
43.N/A	HST-GO-16454.004-A	Death Throes of a Neptune Vort (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	20,840	0
43.N/A	HST-GO-16504.001-A	z=3.14 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	31,082	0
43.N/A	HST-GO-16647.002-A	HST Cycle 29 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	697	0
43.N/A	HST-GO-16663.001-A	Spectroscopic diagnosis of chan (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	917	0
43.N/A	HST-GO-16730.004-A	136_M31inner (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	19,518	0
43.N/A	HST-GO-16876.001-A	Unveiling the Source of Extreme Ionization (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Milwaukee	11,491	0
43.N/A	HST-GO-16880.004-A	Analysis of Cycle 29 mid-cycle (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	7,186	0
43.N/A	HST-GO-17065.004-A	Maseda HST 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	10,535	0
43.N/A	HST-GO-17121.002-A	MAB HST 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	13,766	0
43.N/A	HST-HF2-51493.001	Soares Hubble Fellow Stipend (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	82,745	0
43.N/A	HST-HF2-51493.001	Soares Hubble Fellowship (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	34,283	0
43.N/A	JWST-ERS-01373-008-A	ERS Observations of the Jovian System (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	28,271	0
43.N/A	JWST-GO-01671.002-A	Tremonti (Maseda) JWST 2021 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	59,338	0
43.N/A	JWST-GO-01783.007-A	JWST-FEAST (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	3,934	0
43.N/A	JWST-GO-02368.001-A	Tremonti JWST 2021 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	53,760	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.N/A		NASA WCS sub A.39 Ecological F (from WILDLIFE CONSERVATION SOCIETY)	UW-Madison	72,198	0
		Subtotal Research and Development Subgrants		<u>1,900,323</u>	<u>0</u>
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		<u>16,410,147</u>	<u>1,711,037</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
Direct Research and Development Grants:					
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	115,092	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	94,513	0
		Total Federal Program 45.024		<u>209,605</u>	<u>0</u>
45.129		Promotion of the Humanities Federal/State Partnership	UW-Whitewater	6,341	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	5,037	0
		Total Federal Program 45.129		<u>11,379</u>	<u>0</u>
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	211,996	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Stout	9,475	0
		Total Federal Program 45.149		<u>221,471</u>	<u>0</u>
45.160		Promotion of the Humanities Fellowships and Stipends	UW-Madison	116,794	0
45.161		Promotion of the Humanities Research	UW-Madison	135,704	0
45.312		National Leadership Grants	UW-Milwaukee	58,169	0
		Subtotal Direct Research and Development Grants		<u>753,122</u>	<u>0</u>
Research and Development Subgrants:					
45.025		Promotion of the Arts Partnership Agreements	UW-Whitewater	5,230	0
45.129	FY22-009-20	Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	9,999	0
45.162	Subaward # 2005490	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development (from The Teagle Foundation)	UW-Platteville	81,640	0
45.163	D8493-02 SA00 5A644A 7802	Promotion of the Humanities Professional Development (from San Diego State University Foundation)	UW-Madison	25,549	0
45.169	99960-Z9654201	Promotion of the Humanities Office of Digital Humanities (from University of Maryland)	UW-Madison	35,422	0
45.312		National Leadership Grants (from University at Buffalo)	UW-Madison	49,634	0
45.N/A	NEH Hagley Fellowship	NEH Hagley Fellowship (from HAGLEY MUSEUM AND LIBRARY)	UW-Madison	27,354	0
		Subtotal Research and Development Subgrants		<u>234,828</u>	<u>0</u>
		TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		<u>987,949</u>	<u>0</u>
<b>NATIONAL SCIENCE FOUNDATION:</b>					
Direct Research and Development Grants:					
47.005	2218464	NSF - Lake Sup Basin Collab: Collaborative Research: The Lake Superior basin: Natural geomorphic experiment, deepwater-terminating ice stream, and isostatically adjusting rift.	UW-Superior	3,991	0
47.005	OCE-2128108	Eruptive timing on SEPR	UW-Milwaukee	135	0
47.005		Collaborative Research: SHINE--Using Photospheric Imprints of Coronal Currents to Understand Coronal Magnetic Structure	UW-Green Bay	1,941	0
		Total Federal Program 47.005		<u>6,066</u>	<u>0</u>
47.007	2205265	Hemodynamics from sCTA	UW-Milwaukee	40,910	21,042
47.007	2229652	Cybertraining Summer School	UW-Milwaukee	10,904	0
		Total Federal Program 47.007		<u>51,815</u>	<u>21,042</u>
47.041		Engineering	UW-Eau Claire	16,061	0
47.041		Engineering	UW-La Crosse	37,392	0
47.041		Engineering	UW-Madison	7,333,453	206,745
47.041		Engineering	UW-Milwaukee	2,038,046	715,169
47.041		Engineering	UW-Platteville	27,284	0
		Total Federal Program 47.041		<u>9,452,236</u>	<u>921,914</u>
47.046	2204481	ADVANCE UWO: Three Campuses, One Institution	UW-Oshkosh	141,652	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences	UW-Eau Claire	184,330	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	137,539	0
47.049		Mathematical and Physical Sciences	UW-Madison	31,567,489	6,253,890
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,290,075	916,886
47.049		Mathematical and Physical Sciences	UW-River Falls	241,887	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	95,350	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	245,329	0
Total Federal Program 47.049				<u>35,761,999</u>	<u>7,170,776</u>
47.050		Geosciences	UW-Eau Claire	143,295	42,594
47.050		Geosciences	UW-Green Bay	41,229	0
47.050		Geosciences	UW-Madison	6,570,213	207,094
47.050		Geosciences	UW-Milwaukee	288,139	0
47.050		Geosciences	UW-Platteville	56,498	0
47.050		Geosciences	UW-River Falls	57,007	0
47.050		Geosciences	UW-Whitewater	66,522	0
47.050		Geosciences (from UW-Madison)	UW-Oshkosh	19,380	0
Total Federal Program 47.050				<u>7,242,284</u>	<u>249,688</u>
47.070		Computer and Information Science and Engineering	UW-Eau Claire	142,564	0
47.070		Computer and Information Science and Engineering	UW-Madison	14,166,734	2,779,124
47.070		Computer and Information Science and Engineering	UW-Milwaukee	771,416	768,516
47.070		Computer and Information Science and Engineering	UW-Stout	6,870	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-La Crosse	23,923	0
Total Federal Program 47.070				<u>15,111,506</u>	<u>3,547,640</u>
47.071	2132026	NSF EAGER	UW-Madison	39,384	0
47.074		Biological Sciences	UW-Eau Claire	22,731	0
47.074		Biological Sciences	UW-Madison	14,186,965	565,953
47.074		Biological Sciences	UW-Milwaukee	1,400,173	404,642
47.074		Biological Sciences	UW-Oshkosh	90,679	0
47.074		Biological Sciences	UW-Platteville	145,706	0
Total Federal Program 47.074				<u>15,846,254</u>	<u>970,595</u>
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	57,990	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,550,176	173,595
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	17,437	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	92,980	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	6,640	0
Total Federal Program 47.075				<u>2,725,223</u>	<u>173,595</u>
47.076		Education and Human Resources	UW-Madison	13,464,573	1,174,368
47.076		Education and Human Resources	UW-Milwaukee	90,274	17,915
47.076		Education and Human Resources	UW-Oshkosh	254,781	0
47.076		Education and Human Resources	UW-Platteville	99,444	0
47.076		Education and Human Resources	UW-River Falls	214,382	11,973
47.076		Education and Human Resources	UW-Stevens Point	26,033	0
47.076		Education and Human Resources (from UW-Madison)	UW-Eau Claire	11,354	0
47.076		Education and Human Resources (from UW-Madison)	UW-Green Bay	32,128	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	7,500	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	234,918	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	20,039	0
47.076		Education and Human Resources (from UW-Madison)	UW-Platteville	2,000	0
47.076		Education and Human Resources (from UW-Madison)	UW-River Falls	17,360	0
47.076		Education and Human Resources (from UW-Madison)	UW-Stevens Point	15,554	0
47.076		Education and Human Resources (from UW-Madison)	UW-Superior	9,349	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	16,960	0
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Madison	25,960	0
47.076		Education and Human Resources (from UW-Oshkosh)	UW-Whitewater	17,660	0
47.076		Education and Human Resources (from WTCS)	UW-Madison	25,591	0
Total Federal Program 47.076				<u>14,585,860</u>	<u>1,204,256</u>
47.078		Polar Programs	UW-Madison	8,955,264	1,002,773
47.078		Polar Programs	UW-Milwaukee	25,108	0
Total Federal Program 47.078				<u>8,980,372</u>	<u>1,002,773</u>
47.079		Office of International Science and Engineering	UW-Eau Claire	9,722	0
47.079		Office of International Science and Engineering	UW-Madison	162,812	0
47.079		Office of International Science and Engineering	UW-Milwaukee	136,065	0
Total Federal Program 47.079				<u>308,599</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.083		Integrative Activities	UW-Madison	533,850	267,202
47.083		Integrative Activities	UW-Milwaukee	534,968	0
Total Federal Program 47.083				<u>1,068,818</u>	<u>267,202</u>
47.084		NSF Technology, Innovation, and Partnerships	UW-Madison	732,902	145,664
47.084		NSF Technology, Innovation, and Partnerships	UW-Milwaukee	53,342	0
Total Federal Program 47.084				<u>786,244</u>	<u>145,664</u>
Other Federal Financial Assistance:					
47.N/A	1758606	Arch Networks	UW-Milwaukee	1,704	0
47.N/A	2150225	Intergovernmental Personnel Assignment	UW-Madison	312,081	0
47.N/A	DEB-1942256	CAREER	UW-Madison	142,569	0
47.N/A	IPA Wenner 2020-21	Interagency Personnel Agreement	UW-Oshkosh	157,319	0
Subtotal Direct Research and Development Grants				<u>112,721,985</u>	<u>15,675,145</u>
Research and Development Subgrants:					
47.005	2022-1563	University of Alabama in Huntsville NSF Subaward 2022-1563 ANSWERS: LARGE: Integrated Modeling of CME impacts on SEPs and GCRs in the Heliosphere and Magnetosphere (from UNIVERSITY OF ALABAMA - HUNTSVILLE)	UW-River Falls	4,604	0
47.041	20200878-02-UWI	Engineering (from University of North Carolina-Charlotte)	UW-Madison	10,702	0
47.041	Agr Dtd 2/18/22	Engineering (from AIRMETTLE, INC.)	UW-Madison	111,140	0
47.041	Agr Dtd 3/27/22	Engineering (from Synvivia Inc.)	UW-Madison	33,535	0
47.041	ASUB00000853	Engineering (from ARIZONA STATE UNIVERSITY)	UW-Madison	83,968	0
47.041	AWD101499 (SUB00000350)	Engineering (from University of Chicago)	UW-Madison	51,267	0
47.041	AWD-101645-G3 / RJ375-G3	Engineering (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	354,660	0
47.041	MIL117745	Engineering (from ZELOS DX)	UW-Milwaukee	13,659	0
47.041		Engineering (from Chlobis Water Inc)	UW-Madison	48,498	0
47.041		Engineering (from CLC Global USA)	UW-Milwaukee	41,682	0
47.041		Engineering (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	414,405	0
47.041		Engineering (from Purdue University)	UW-Madison	88,127	0
47.041		Engineering (from Saint Jude Children's Hospital)	UW-Madison	78,066	0
47.041		Engineering (from University of Chicago)	UW-Madison	33,249	0
47.041		Engineering (from University of Chicago)	UW-Milwaukee	(5,099)	0
47.041		Engineering (from West Virginia University)	UW-Milwaukee	1,253	0
47.041	Q02301	Engineering (from New Mexico State University)	UW-Madison	2,861	0
47.041	SUBK00012987	Engineering (from University of Michigan)	UW-Milwaukee	23,952	0
47.041	UR-K241	Engineering (from FLORIDA ATLANTIC UNIVERSITY)	UW-Madison	81,388	0
47.049	22010398	Mathematical and Physical Sciences (from UNIVERSITY OF TEXAS - DALLAS)	UW-Madison	80,862	0
47.049	060700.362238.01	Mathematical and Physical Sciences (from MISSISSIPPI STATE UNIVERSITY)	UW-Milwaukee	70,133	0
47.049	100918-18051	Mathematical and Physical Sciences (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIGN)	UW-Madison	23,964	0
47.049	100918-18051	Mathematical and Physical Sciences (from University of Illinois- Urbana-Champaign)	UW-Madison	262,040	0
47.049	1123003 - 465070	Mathematical and Physical Sciences (from CARNEGIE MELLON UNIVERSITY)	UW-Milwaukee	8,087	0
47.049	116962-Z4017201	Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	59,315	0
47.049	200104-UWRF	Mathematical and Physical Sciences (from Macalester College)	UW-River Falls	44,137	0
47.049	2018-2019-015	Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	77,131	0
47.049	2139004-WISC	Mathematical and Physical Sciences (from New York Institute of Technology)	UW-Madison	61,229	0
47.049	25-0521-0244-020	Mathematical and Physical Sciences (from UNIVERSITY OF NEBRASKA)	UW-Madison	420,069	0
47.049	AWD-003107-G1	Mathematical and Physical Sciences (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	29,770	0
47.049	CON-80003726 (GR116806)	Mathematical and Physical Sciences (from YALE UNIVERSITY)	UW-Madison	8,885	0
47.049	F1934-01	Mathematical and Physical Sciences (from New York University)	UW-Madison	52,573	0
47.049		Mathematical and Physical Sciences (from AURA)	UW-Madison	129,522	0
47.049		Mathematical and Physical Sciences (from Barnard College)	UW-Madison	99,623	0
47.049		Mathematical and Physical Sciences (from Cornell University)	UW-Madison	87,736	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	(18,639)	0
47.049		Mathematical and Physical Sciences (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	(12,010)	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences (from Michigan Technological University)	UW-Madison	49,318	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Stevens Point	166	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	315,565	0
47.049		Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	188,260	0
47.049		Mathematical and Physical Sciences (from University of Urbana-Champaign)	UW-Madison	1,568,632	0
47.049		Mathematical and Physical Sciences (from University of Massachusetts-Amherst)	UW-Madison	(62)	0
47.049		Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	110,531	0
47.049	PHY-1806631	Mathematical and Physical Sciences (from UNIVERSITY OF NOTRE DAME)	UW-Madison	2,000	0
47.049	S001410-NSF	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	13,413	0
47.049	S2270B-P	Mathematical and Physical Sciences (from Oregon State University)	UW-Milwaukee	273,311	0
47.049	SOSPA8-004	Mathematical and Physical Sciences (from NATIONAL RADIO ASTRONOMY OBSERVATORY)	UW-Madison	31,441	0
47.049	SUB00000135/UR	Mathematical and Physical Sciences (from University of Rochester)	UW-Madison	63,689	0
47.049	FAO GR531227	Mathematical and Physical Sciences (from UNIVERSITY OF DELAWARE)	UW-Madison	88,488	0
47.049	UDR0000262	Mathematical and Physical Sciences (from UNIVERSITY OF DELAWARE)	UW-Madison	88,488	0
47.049	UWM-0334	Mathematical and Physical Sciences (from CARLETON COLLEGE)	UW-Madison	47,087	0
47.050	705885	Geosciences (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Madison	7,662	0
47.050	1004823-UW-M	Geosciences (from University of Wyoming)	UW-Madison	63,146	0
47.050	41C(GG009393)	Geosciences (from COLUMBIA UNIVERSITY)	UW-Madison	6,333	0
47.050	41D(GG009393-04)	Geosciences (from COLUMBIA UNIVERSITY)	UW-Madison	10,640	0
47.050	SAPO G16557	Geosciences (from COLUMBIA UNIVERSITY)	UW-Madison	4,508	0
47.050	41E(GG009393-04)	Geosciences (from COLUMBIA UNIVERSITY)	UW-Madison	4,508	0
47.050	SAPO G16557	Geosciences (from Earth & Space Research)	UW-Madison	(40)	0
47.050	ESR 2019-254	Geosciences (from UNIVERSITY OF CALIFORNIA - SANTA BARBARA)	UW-Madison	13,995	0
47.050	KK2311	Geosciences (from Central Michigan University)	UW-Madison	19,456	0
47.050		Geosciences (from DARTMOUTH COLLEGE)	UW-Madison	2,878,857	0
47.050		Geosciences (from Field Museum of Natural History)	UW-Madison	(346)	0
47.050		Geosciences (from Pennsylvania State University)	UW-Madison	6,492	0
47.050		Geosciences (from Pennsylvania State University)	UW-Milwaukee	54,506	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	116,301	0
47.050		Geosciences (from UNIVERSITY OF WASHINGTON)	UW-Madison	12,564	0
47.050	R1149	Geosciences (from DARTMOUTH COLLEGE)	UW-Madison	39,084	0
47.070	10056678-WISC	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	289,773	0
47.070	106097-18645	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	21,304	0
47.070	110550-19185	Computer and Information Science and Engineering (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIG)	UW-Madison	339,386	0
47.070	140451-21443	Computer and Information Science and Engineering (from Cornell University)	UW-Madison	76,026	0
47.070	2021CIF-	Computer and Information Science and Engineering (from WisconsinMadison-67	UW-Madison	124,666	0
47.070	333-2828	Computer and Information Science and Engineering (from DUKE UNIVERSITY)	UW-Madison	585,531	0
47.070	91273-21841	Computer and Information Science and Engineering (from Cornell University)	UW-Madison	68,547	0
47.070	AWD103173	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	25,158	0
47.070	(SUB00000698)	Computer and Information Science and Engineering (from Princeton University)	UW-Madison	373,406	0
47.070	MSN261336	Computer and Information Science and Engineering (from Princeton University)	UW-Madison	373,406	0
47.070		Computer and Information Science and Engineering (from Clemson University)	UW-Madison	2,895	0
47.070		Computer and Information Science and Engineering (from Indiana University)	UW-Madison	42,790	0
47.070		Computer and Information Science and Engineering (from Princeton University)	UW-Madison	322,089	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 Central Florida)	UW-La Crosse	1,007	0
47.070		Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	253,252	0
47.070		Computer and Information Science and Engineering (from University of Utah)	UW-Madison	182,267	0
47.070	SPC-100005586 / GR124633	Computer and Information Science and Engineering (from OHIO STATE UNIVERSITY)	UW-Madison	112,807	0
47.070	SPC-100005609 / GR124843	Computer and Information Science and Engineering (from OHIO STATE UNIVERSITY)	UW-Madison	365,295	0
47.070	UTAUS-SUB00000384	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	95,846	0
47.070	UTAUS-SUB00000569	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	44,850	0
47.070	UTAUS-SUB00000705	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	103,591	0
47.070	UWSC13246, BPO 61860	Computer and Information Science and Engineering (from UNIVERSITY OF WASHINGTON)	UW-Madison	132,414	0
47.074	11054-1314-06	Biological Sciences (from CARNEGIE INSTITUTION OF WASHINGTON)	UW-Madison	16,723	0
47.074	1901932-DBI / 10001564-009	Biological Sciences (from Purdue University)	UW-Stevens Point	3,383	0
47.074	91827-20469	Biological Sciences (from Cornell University)	UW-Milwaukee	17,970	0
47.074		Biological Sciences (from Boston University)	UW-Madison	109,513	0
47.074		Biological Sciences (from Cary Institute of Ecosystem Studies)	UW-Madison	47	0
47.074		Biological Sciences (from Cornell University)	UW-Madison	16,065	0
47.074		Biological Sciences (from Massachusetts Institute of Technology)	UW-Madison	39,439	0
47.074		Biological Sciences (from MICHIGAN STATE UNIVERSITY)	UW-Madison	(193)	0
47.074		Biological Sciences (from New Mexico State University)	UW-Madison	3,337	0
47.074		Biological Sciences (from New York University)	UW-Madison	27,977	0
47.074		Biological Sciences (from Northern Arizona University)	UW-Madison	9,759	0
47.074		Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	305,121	0
47.074		Biological Sciences (from University of Alabama-Tuscaloosa)	UW-Madison	72,056	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	256,523	0
47.074		Biological Sciences (from UNIVERSITY OF MINNESOTA)	UW-Madison	806,388	0
47.074	NEON-2022-Univ of Wisc.	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	16,093	0
47.074	NEON-2023-Univ of WI	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	7,160	0
47.074	RC112400A	Biological Sciences (from MICHIGAN STATE UNIVERSITY)	UW-Madison	133,899	0
47.074	s5348, PO#606602	Biological Sciences (from Massachusetts Institute of Technology)	UW-Madison	77,181	0
47.074	UHC7-144810810	Biological Sciences (from UNIVERSITY OF CONNECTICUT)	UW-Madison	701,463	0
47.074	UW2134725	Biological Sciences (from American Society for Cell Biology)	UW-Madison	37,410	0
47.075	1901	Social, Behavioral, and Economic Sciences (from BROWN UNIVERSITY)	UW-Madison	17,571	0
47.075	5011099124-UW	Social, Behavioral, and Economic Sciences (from Wesleyan University)	UW-Whitewater	4,284	0
47.075	A008152501	Social, Behavioral, and Economic Sciences (from UNIVERSITY OF MINNESOTA)	UW-Madison	(1)	0
47.075		Social, Behavioral, and Economic Sciences (from American Political Science Association)	UW-Madison	14,066	0
47.075		Social, Behavioral, and Economic Sciences (from ARIZONA STATE UNIVERSITY)	UW-Madison	(5,829)	0
47.076	0011108/00074106	Education and Human Resources (from Univeristy of Missouri-Kansas City)	UW-Milwaukee	18,882	0
47.076	1834521/019533H	Education and Human Resources (from Iowa State University)	UW-Whitewater	83,874	0
47.076		Education and Human Resources (from American Chemical Society)	UW-Madison	(4,962)	0
47.076		Education and Human Resources (from AMERICAN EDUCATIONAL RESEARCH ASSOCIATION)	UW-Madison	24,955	0
47.076		Education and Human Resources (from American Physical Society)	UW-Madison	119,941	0
47.076		Education and Human Resources (from Bellevue College)	UW-Madison	164,253	0
47.076		Education and Human Resources (from Teachers College at Columbia University)	UW-Madison	19,638	0
47.076		Education and Human Resources (from University of Colorado-Boulder)	UW-Madison	114,502	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.076		Education and Human Resources (from University of Texas-Austin)	UW-Madison	(84)	0
47.076		Education and Human Resources (from Women in Engineering Proactive Network)	UW-Madison	20,829	0
47.076	S2272A-A	Education and Human Resources (from Oregon State University)	UW-Madison	19,536	0
47.076	SUBK00018160 / 3007178318	Education and Human Resources (from University of Michigan)	UW-Madison	9,864	0
47.079	2022GC0682	Office of International Science and Engineering (from UNIVERSITY OF TEXAS AT ARLINGTON)	UW-Milwaukee	25,636	0
47.079	333-2780	Office of International Science and Engineering (from DUKE UNIVERSITY)	UW-Milwaukee	10,000	0
47.079		Office of International Science and Engineering (from CRDF Global)	UW-Madison	1,330,130	318,059
47.083	2070	Integrative Activities (from Rutgers University)	UW-Madison	424	0
47.083	585895	Integrative Activities (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	12,696	0
47.083		Integrative Activities (from UNIVERSITY OF CONNECTICUT)	UW-Madison	8,900	0
47.084	2207006Z1	NSF Technology, Innovation, and Partnerships (from Michigan Technological University)	UW-Madison	2,917	0
47.N/A	2021CIF-WisconsinMadison-30	CIFellows Sub Ilias and Karmal (from Computing Research Association)	UW-Madison	126,499	0
47.N/A	MSN251479	Isabel Anadon ABF Fellowship (from American Bar Foundation)	UW-Madison	37,732	0
47.N/A	MSN254282	Graduate student award (from American Educational Research Association)	UW-Madison	6,135	0
47.N/A	MSN254454	AERA - Elise Marifian (from American Educational Research Association)	UW-Madison	7,060	0
47.N/A	MSN258957	AAD & Swift NSF CSR Sub UT Aus (from University of Texas-Austin)	UW-Madison	36,555	0
47.N/A	SUB00002172	Disentangling Cross-Scale Influences on Tree Species, Traits, and Diversity from Individual Trees to Continental Scales (from UNIVERSITY OF FLORIDA)	UW-Madison	5,797	0
Subtotal Research and Development Subgrants				17,393,358	318,059
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				130,115,343	15,993,204
<b>SMALL BUSINESS ADMINISTRATION:</b>					
Direct Research and Development Grants:					
59.037		Small Business Development Centers	UW System	591,808	0
Subtotal Direct Research and Development Grants				591,808	0
TOTAL R&D FROM SMALL BUSINESS ADMINISTRATION				591,808	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
Direct Research and Development Grants:					
Other Federal Financial Assistance:					
64.000	36C24E20C0018	VA grant CORL	UW-Madison	105,482	0
64.N/A	Intergovernmental Personnel Assignment	Intergovernmental Personnel Assignment	UW-Madison	35,140	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	2,859	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	28,473	0
64.N/A	IPA	Intergovernmental Personnel Assignment	UW-Madison	40,917	0
64.N/A	VA Merit	VA MERIT TransKinect	UW-Milwaukee	21,484	0
Subtotal Direct Research and Development Grants				234,357	0
Research and Development Subgrants:					
64.N/A	MSN257673	TechWerks-VHA Whole Health Edu (from Techwerks)	UW-Madison	3,371	0
64.N/A		TechWerks-VHA Whole Health Edu (from Techwerks)	UW-Madison	6,732	0
Subtotal Research and Development Subgrants				10,104	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				244,460	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
Direct Research and Development Grants:					
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Madison	18,300	0
66.432		State Public Water System Supervision (from DNR)	UW-Stevens Point	107,722	0
66.444		Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d)) (from DHS)	UW-Madison	95,447	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
66.468		Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Madison	241,101	6,939
Total Drinking Water State Revolving Fund Cluster				<u>241,101</u>	<u>6,939</u>
66.469		Geographic Programs - Great Lakes Restoration Initiative	UW-Oshkosh	85,687	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DHS)	UW-Madison	168,270	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Green Bay	6,880	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Madison	45,140	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Superior	94,223	0
Total Federal Program 66.469				<u>400,200</u>	<u>0</u>
66.472		Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	7,378	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	295,128	0
66.511		Office of Research and Development Consolidated Research/Training/Fellowships	UW-Madison	359,160	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	25,831	0
66.605		Performance Partnership Grants (from DHS)	UW-Madison	53,750	0
66.605		Performance Partnership Grants (from DNR)	UW-Platteville	16,206	0
66.605		Performance Partnership Grants (from DNR)	UW-Stevens Point	52,740	0
Total Federal Program 66.605				<u>122,696</u>	<u>0</u>
66.708		Pollution Prevention Grants Program	UW-Madison	152,151	0
66.951		Environmental Education Grants	UW-Madison	15,054	0
66.N/A	Sturgeon Habitat	Other Federal Financial Assistance: Lake Sturgeon Spawning Habitat Restoration in the Kewaunee and Milwaukee Rivers-Reconnaissance Phase	UW-Milwaukee	28,617	0
Subtotal Direct Research and Development Grants				<u>1,868,785</u>	<u>6,939</u>
66.066	GLIFWC BASIN 21 - 6.15.21	Research and Development Subgrants: GLIFWC Basin 2021: Mercury Analysis services. (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	5,448	0
66.469	GL-00E02956	Great Lakes Program (from University of Windsor)	UW-River Falls	49,826	0
66.469	Prime:GL00E01452, Sub:June 19	Great Lakes Program (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	55	0
66.469	Subaward #: F64661	Great Lakes Program (from Central Michigan University)	UW-Green Bay	53,966	0
66.469	Sub-D009530501, Prime-00E02956	Great Lakes Program (from UNIVERSITY OF MINNESOTA)	UW-Superior	16,669	0
66.605		Performance Partnership Grants (from Red Lake Band of Chippewa Indians)	UW-Superior	1,498	0
66.716		Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (from Extension Foundation)	UW-Madison	17,694	0
66.N/A	1028019	Farmer Geology Grants (from West Central Wisconsin Regional Planning Commission)	UW-Eau Claire	83	0
66.N/A	PDM-45816-20-PO, PDM-53962-21-PO	Macroinvertebrate Identification from Three Years of Samples (from Oneida Tribe of Indians of Wisconsin)	UW-Superior	2,590	0
Subtotal Research and Development Subgrants				<u>147,828</u>	<u>0</u>
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>2,016,614</u>	<u>6,939</u>
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		Direct Research and Development Grants: U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	513,674	0
Subtotal Direct Research and Development Grants				<u>513,674</u>	<u>0</u>
77.008		Research and Development Subgrants: U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program (from Virginia Polytechnic Institute & State University)	UW-Madison	37,486	0
Subtotal Research and Development Subgrants				<u>37,486</u>	<u>0</u>
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				<u>551,160</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF ENERGY:</b>					
Direct Research and Development Grants:					
81.042		Weatherization Assistance for Low-Income Persons	UW-Milwaukee	24,670	0
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	90,767	0
81.049		Office of Science Financial Assistance Program	UW-Madison	51,976,004	14,033,287
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	385,703	0
Total Federal Program 81.049				<u>52,452,475</u>	<u>14,033,287</u>
81.086		Conservation Research and Development	UW-Madison	3,174,641	1,623,327
81.086		Conservation Research and Development	UW-Milwaukee	44,657	0
Total Federal Program 81.086				<u>3,219,297</u>	<u>1,623,327</u>
81.087		Renewable Energy Research and Development	UW-Madison	4,677,352	1,837,491
81.089		Fossil Energy Research and Development	UW-Madison	202,905	144,109
81.112		Stewardship Science Grant Program	UW-Madison	317,353	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	3,330,311	629,047
81.128		Energy Efficiency and Conservation Block Grant Program (EECBG)	UW-Madison	191,939	0
81.135		Advanced Research Projects Agency - Energy	UW-Madison	7,577,061	2,599,254
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	1,020,844	847,278
Total Federal Program 81.135				<u>8,597,905</u>	<u>3,446,532</u>
Other Federal Financial Assistance:					
81.N/A	19072	R&D from Los Alamos National Laboratory	UW-Madison	134,237	0
81.N/A	402130	R&D from Brookhaven National Laboratory	UW-Madison	161,258	0
81.N/A	402174	R&D from Brookhaven National Laboratory	UW-Madison	13,614	0
81.N/A	583921	R&D from Pacific Northwest National Laboratory	UW-Madison	460,722	0
81.N/A	612769	R&D from Pacific Northwest National Laboratory	UW-Madison	323,482	0
81.N/A	618265	R&D from Los Alamos National Laboratory	UW-Madison	122,084	0
81.N/A	627234	R&D from Los Alamos National Laboratory	UW-Madison	83,095	0
81.N/A	668084	R&D from Fermi National Accelerator Laboratory	UW-Madison	26,873	0
81.N/A	674249	R&D from Fermi National Accelerator Laboratory	UW-Madison	(1,116)	0
81.N/A	680228	R&D from Fermi National Accelerator Laboratory	UW-Madison	342,944	0
81.N/A	680874	R&D from Fermi National Accelerator Laboratory	UW-Madison	1,496	0
81.N/A	681321	R&D from Fermi National Accelerator Laboratory	UW-Madison	908,111	0
81.N/A	683083	R&D from Fermi National Accelerator Laboratory	UW-Madison	411,944	0
81.N/A	685399	R&D from Fermi National Accelerator Laboratory	UW-Madison	81,785	0
81.N/A	287906	R&D from Brookhaven National Laboratory	UW-Milwaukee	(51,662)	0
81.N/A	370199	R&D from Brookhaven National Laboratory	UW-Madison	(43,780)	0
81.N/A	4000164398	R&D from Oak Ridge National Laboratory	UW-Madison	693,066	0
81.N/A	423914	R&D from Pacific Northwest National Laboratory	UW-Madison	29,432	0
81.N/A	495957	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	108,619	0
81.N/A	648190	R&D from Fermi National Accelerator Laboratory	UW-Madison	175,036	0
81.N/A	656922	R&D from Fermi National Accelerator Laboratory	UW-Madison	237,997	0
81.N/A	657680	R&D from Fermi National Accelerator Laboratory	UW-Madison	(20,791)	0
81.N/A	657695	R&D from Fermi National Accelerator Laboratory	UW-Madison	457,002	0
81.N/A	7419048	R&D from Lawrence Berkeley National Laboratory	UW-Madison	69,903	0
81.N/A	1F-60245	R&D from Argonne National Laboratory	UW-Madison	128,376	0
81.N/A	1F-60257	R&D from Argonne National Laboratory	UW-Madison	303,134	0
81.N/A	1F-60315	R&D from Argonne National Laboratory	UW-Madison	1,587,922	0
81.N/A	1F-60593	R&D from Argonne National Laboratory	UW-Madison	39,959	0
81.N/A	1F-60594	R&D from Argonne National Laboratory	UW-Madison	27,544	0
81.N/A	2226108 and Revision 1	R&D from Sandia National Laboratories	UW-Madison	848	0
81.N/A	2F-60009	R&D from Argonne National Laboratory	UW-Madison	62,444	0
81.N/A	429613, TO# 428402	R&D from Pacific Northwest National Laboratory	UW-Madison	64,791	0
81.N/A	75N93020C00009	R&D from National Institutes of Health	UW-Madison	340,885	0
81.N/A	8F-30039	R&D from Argonne National Laboratories	UW-Madison	129,600	0
81.N/A	8F-30039	R&D from Argonne National Laboratory	UW-Madison	551,465	0
81.N/A	B637058	R&D from Lawrence Livermore National Laboratory	UW-Milwaukee	6,333	0
81.N/A	B644065	R&D from Lawrence Livermore National Laboratory	UW-Madison	164,889	0
81.N/A	B646995	R&D from Lawrence Livermore National Laboratory	UW-Madison	18,507	0
81.N/A	B648264	R&D from Lawrence Livermore National Laboratory	UW-Madison	45,633	0
81.N/A	RD	R&D from Argonne National Laboratory	UW-Madison	304,653	0
81.N/A	RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	126,799	0
81.N/A	RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	224,680	0
81.N/A	RD	R&D from Pacific Northwest National Laboratory	UW-Madison	(335)	0
81.N/A	RD	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	122,972	0
81.N/A	RD	R&D from Princeton Plasma Physics Laboratory	UW-Madison	55,954	0
81.N/A	RD	R&D from Sandia National Laboratories	UW-Madison	(4,262)	0
Subtotal Direct Research and Development Grants				<u>82,042,349</u>	<u>21,713,793</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
Research and Development Subgrants:					
81.041		State Energy Program (from Wisconsin Office of Energy Innovation)	UW-Stevens Point	4,186	0
81.049	225952	Office of Science Financial Assistance Program (from SLAC NATIONAL ACCELERATOR LABORATORY)	UW-Madison	50,470	0
81.049	276412	Office of Science Financial Assistance Program (from BATTELLE ENERGY ALLIANCE)	UW-Madison	32,071	0
81.049	662253	Office of Science Financial Assistance Program (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	6,214	0
81.049	674196	Office of Science Financial Assistance Program (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	5,076	0
81.049	090634-16928	Office of Science Financial Assistance Program (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	184,114	0
81.049	090634-16928	Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	274,947	0
81.049	1070142-450478	Office of Science Financial Assistance Program (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	106,874	0
81.049	124199-5126243	Office of Science Financial Assistance Program (from HARVARD UNIVERSITY)	UW-Madison	18,083	0
81.049	2021-22	Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	2,418	0
81.049	2022-1807	Office of Science Financial Assistance Program (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	24,027	0
81.049	Agr Dtd 12.23.22	Office of Science Financial Assistance Program (from ELECTRON ENERGY CORPORATION)	UW-Madison	33,858	0
81.049	DE-SC0022517-UWI	Office of Science Financial Assistance Program (from OZARK INTEGRATED CIRCUITS, INC.)	UW-Madison	48,887	0
81.049	DE-SC0022589	Office of Science Financial Assistance Program (from OZARK INTEGRATED CIRCUITS, INC.)	UW-Madison	59,943	0
81.049	M2202689	Office of Science Financial Assistance Program (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	95,050	0
81.049		Office of Science Financial Assistance Program (from Cornell University)	UW-Madison	97,385	0
81.049		Office of Science Financial Assistance Program (from DUKE UNIVERSITY)	UW-Madison	11,479	0
81.049		Office of Science Financial Assistance Program (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	115,504	0
81.049		Office of Science Financial Assistance Program (from Kansas State University)	UW-Madison	(5,582)	0
81.049		Office of Science Financial Assistance Program (from New York University)	UW-Madison	(2,577)	0
81.049		Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	176,827	0
81.049		Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	95,271	0
81.049		Office of Science Financial Assistance Program (from Powdermet)	UW-Madison	45,873	0
81.049		Office of Science Financial Assistance Program (from Safeli LLC)	UW-Milwaukee	(10,542)	0
81.049		Office of Science Financial Assistance Program (from Stanford University)	UW-Madison	27,608	0
81.049		Office of Science Financial Assistance Program (from UNIVERSITY OF FLORIDA)	UW-Madison	289,496	0
81.049		Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	46,426	0
81.049		Office of Science Financial Assistance Program (from University of Utah)	UW-Madison	9,269	0
81.049		Office of Science Financial Assistance Program (from UT-Battelle LLC)	UW-Madison	59,227	0
81.049		Office of Science Financial Assistance Program (from VANDERBILT UNIVERSITY)	UW-Madison	(6,938)	0
81.049	OSA00000065	Office of Science Financial Assistance Program (from VANDERBILT UNIVERSITY)	UW-Madison	166,965	0
81.049	P2605-01	Office of Science Financial Assistance Program (from ATMOSPHERIC AND ENVIRONMENTAL RESEARCH)	UW-Milwaukee	54,624	0
81.049	R1461	Office of Science Financial Assistance Program (from DARTMOUTH COLLEGE)	UW-Madison	3,444	0
81.049	R1554	Office of Science Financial Assistance Program (from DARTMOUTH COLLEGE)	UW-Madison	84,575	0
81.049	SCON-00002229	Office of Science Financial Assistance Program (from University of Southern California)	UW-Madison	(240)	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.049	SCON-00004082	Office of Science Financial Assistance Program (from University of Southern California)	UW-Madison	34,869	0
81.049	SUB00003522	Office of Science Financial Assistance Program (from UNIVERSITY OF FLORIDA)	UW-Madison	25,202	0
81.066	70922-02-01	Development of a Flex Fuel Mix (from MARQUETTE UNIVERSITY)	UW-Madison	80,948	0
81.086	34813551.2	Conservation Research and Development (from Achates Power)	UW-Madison	94,723	0
81.086	200628, T.O. 1	Conservation Research and Development (from CAROLLO ENGINEERS)	UW-Madison	3,382	0
81.086	A009544601	Conservation Research and Development (from UNIVERSITY OF MINNESOTA)	UW-Madison	124,403	0
81.086	AWD-102308-G1	Conservation Research and Development (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	29,517	0
81.086		Conservation Research and Development (from Achates Power)	UW-Madison	183,402	0
81.086		Conservation Research and Development (from Magna International of America Inc)	UW-Madison	36,784	0
81.086		Conservation Research and Development (from UNIVERSITY OF FLORIDA)	UW-Madison	(2,184)	0
81.086		Conservation Research and Development (from UNIVERSITY OF MINNESOTA)	UW-Madison	193	0
81.087	10014478	Renewable Energy Research and Development (from ELECTRIC POWER RESEARCH INSTITUTE)	UW-Madison	29,457	0
81.087	10039612-UWM	Renewable Energy Research and Development (from University of Utah)	UW-Madison	6,955	0
81.087	2023-1895	Renewable Energy Research and Development (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	23,965	0
81.087	20EE001682	Renewable Energy Research and Development (from Respec Company)	UW-Madison	6,254	0
81.087		Renewable Energy Research and Development (from GE GLOBAL RESEARCH)	UW-Madison	107,899	0
81.087		Renewable Energy Research and Development (from Respec Company)	UW-Madison	93,916	0
81.087		Renewable Energy Research and Development (from University of Utah)	UW-Madison	(11,632)	0
81.087	PO P11021	Renewable Energy Research and Development (from Powdermet)	UW-Madison	27,000	0
81.089		Fossil Energy Research and Development (from Gas Technology Institute)	UW-Madison	74,404	0
81.089		Fossil Energy Research and Development (from Respec Company)	UW-Madison	18,809	0
81.113		Defense Nuclear Nonproliferation Research (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	632,171	0
81.113		Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	63,127	0
81.121	11242	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF CALIFORNIA - BERKELEY)	UW-Madison	32,231	0
81.121	4500093436	Nuclear Energy Research, Development and Demonstration (from General Atomics)	UW-Madison	264,211	0
81.121	2023-44	Nuclear Energy Research, Development and Demonstration (from University of Oklahoma)	UW-Madison	69,169	0
81.121	AWD-002847-G1	Nuclear Energy Research, Development and Demonstration (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	13,590	0
81.121		Nuclear Energy Research, Development and Demonstration (from Auburn University)	UW-Madison	57,615	0
81.121		Nuclear Energy Research, Development and Demonstration (from ELECTRIC POWER RESEARCH INSTITUTE)	UW-Madison	72,669	0
81.121		Nuclear Energy Research, Development and Demonstration (from Texas A&M Engineering Experiment Station)	UW-Madison	23,814	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	91,906	0
81.121		Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute & State University)	UW-Madison	9,977	0
81.121	S5508 PO#694256	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	56,985	0
81.121	S5863 PO#834682	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	10,877	0
81.121	SUB00002875	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF FLORIDA)	UW-Madison	170,820	0
81.121	SUB00003494	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF FLORIDA)	UW-Madison	42,539	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.121	SUBK00016968	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	96,105	0
81.135	1261770	Advanced Research Projects Agency - Energy (from Raytheon Technologies)	UW-Madison	25,042	0
81.135	25-6211-0073-030	Advanced Research Projects Agency - Energy (from UNIVERSITY OF NEBRASKA)	UW-Platteville	57,936	0
81.135	70930-02-01	Advanced Research Projects Agency - Energy (from MARQUETTE UNIVERSITY)	UW-Madison	33,970	0
81.135	A23-0355-S001	Advanced Research Projects Agency - Energy (from UNIVERSITY OF TENNESSEE)	UW-Madison	62,384	0
81.135	AWD-003617-S1	Advanced Research Projects Agency - Energy (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Milwaukee	266,728	0
81.135		Advanced Research Projects Agency - Energy (from Innio Waukesha Gas Engines Inc.)	UW-Madison	279,947	0
81.135		Advanced Research Projects Agency - Energy (from Type One Energy Group)	UW-Madison	(1,839)	0
81.135	PO# 401155150	Advanced Research Projects Agency - Energy (from GE GLOBAL RESEARCH)	UW-Madison	221,763	0
81.135	UWSC13211	Advanced Research Projects Agency - Energy (from UNIVERSITY OF WASHINGTON)	UW-Madison	43,746	0
81.214	UNIV62381	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis (from VANDERBILT UNIVERSITY)	UW-Madison	218,187	33,983
81.N/A	261662	Fission fragment behavior anal (from BATTELLE ENERGY ALLIANCE)	UW-Madison	92,941	0
81.N/A	262643	Wang INL Corrosion Testing (from BATTELLE ENERGY ALLIANCE)	UW-Madison	66,405	0
81.N/A	287906	Exploration of High Energy Rechargeable Battery Systems Based on Oxygen and Sulfur (from BROOKHAVEN NATIONAL LABORATORY)	UW-Milwaukee	369,995	0
81.N/A	401678	BNL 10K for work at LBNL (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	12,936	0
81.N/A	417511	BNL aQuatic Year 2 (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	53,496	0
81.N/A	420523	EFRC BNL Subaward_MSEE 2 (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	33,944	0
81.N/A	421265	QPSI 50K funding (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	49,996	0
81.N/A	619328	Novel Processing of High-Energy Solid-State Ki-S Battery (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	152,751	0
81.N/A	655018	Stahl_PNNL 727461_Oct22 (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Madison	106,207	0
81.N/A	671976	Dual-Wavelength High Spectral (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Madison	59	0
81.N/A	687751	CMS HL TR Upgrade (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	695,143	0
81.N/A	690499	US CMS Software & Computing (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	297,093	0
81.N/A	695220	LPC Coordinator: Kevin Black (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	66,056	0
81.N/A	7683926	Miller LBNL Fuzz 2022 (from LAWRENCE BERKELEY NATIONAL LABORATORY)	UW-Madison	21,660	0
81.N/A	232160	Degradation of Mechanical Properties in Monolithic UMo Fuel (from BATTELLE ENERGY ALLIANCE)	UW-Madison	35,536	0
81.N/A	4000170348	Mesh-based Shutdown Dose Rate Workflow for SNS (from UT-Battelle LLC)	UW-Madison	35,456	0
81.N/A	4000177915	Reducing Uncertainties in Biogeochemical Interactions (from UT-Battelle LLC)	UW-Madison	140	0
81.N/A	17-579-UWM	Exploring Boundary States in Dirac Materials: Graphene and Topological insulators (from WEST VIRGINIA UNIV RESEARCH CORPORATION)	UW-Milwaukee	66,189	0
81.N/A	17-579-UWM	Visualizing Intertwined Quantum Phases in Epitaxial Fe-chalcogenide Films (from West Virginia University Research Corporation)	UW-Milwaukee	18,645	0
81.N/A	1F-60315	New Project ID Kuzmin (from ARGONNE NATIONAL LABORATORY)	UW-Madison	21,499	0
81.N/A	22-0575	M Allen BYU Sub (from BRIGHAM YOUNG UNIVERSITY)	UW-Madison	25,268	0
81.N/A	2F-60287	Argonne_Mobility impacts of CA (from ARGONNE NATIONAL LABORATORY)	UW-Madison	154,393	0
81.N/A	3F-60060	Micro Reactor Design Optimizat (from ARGONNE NATIONAL LABORATORY)	UW-Madison	2,254	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.N/A	Also7612223	NASA CMS Lawrence Berkely Nati (from LAWRENCE BERKELEY NATIONAL LABORATORY)	UW-Madison	77,247	0
81.N/A	B654230	DOE - LLNL transfer grant (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	77,282	0
81.N/A	B654318	EPIC 1 of the Next Generation Development - Atmospheric Physics Project: Implement and Test CLUBB (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Milwaukee	96,770	0
81.N/A	B655053	Year 3 Miller LLNL SI BUILD (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	191,703	0
81.N/A	B655251	LLNL-Dyninst/Porting (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	13,664	0
81.N/A	CW27284	Los Alamos National Lab 2022 (from TRIAD NATIONAL SECURITY, LLC)	UW-Madison	120,115	0
81.N/A	CW27284	Ponto - Gleicher LANL 2022 (from TRIAD NATIONAL SECURITY, LLC)	UW-Madison	8,335	0
81.N/A	CW34734	ITER 55.C8 Polarimetric Thomso (from OAK RIDGE NATIONAL LABORATORY)	UW-Madison	61,079	0
81.N/A	CW40656	CBI-2 (from OAK RIDGE NATIONAL LABORATORY)	UW-Madison	1,497	0
81.N/A	DE-AC07-05ID14517	Miniature Scale Liquid Metal Oxygen Purification and Measurement System (from BATTELLE ENERGY ALLIANCE)	UW-Madison	(628)	0
81.N/A	LMS7536	Post-doc for groundwater trace (from RSI Entech LLC)	UW-Milwaukee	45,299	0
81.N/A	MSN260234	Bothfeld Stipend (from Oak Ridge Institute for Science & Education)	UW-Madison	14,911	0
81.N/A	P010263562	Task RFP Task Release 1 Leidos-NETL (from Leidos ASC)	UW-Madison	77,960	0
81.N/A	P-300-621, 2606992	Additive, Topology-Optimized Ultra-Compact Heat Exchanger (from United Technologies Research Center)	UW-Madison	7,936	0
81.N/A	P317299	DOE SETO (from PALO ALTO RESEARCH CENTER)	UW-Madison	40,758	0
81.N/A	PO 2437536	Sandia University Partnership (from SANDIA NATIONAL LABORATORIES)	UW-Madison	103,249	0
81.N/A	PO 4500838744	WEC Phase 2C - New (from Westinghouse Electric Company)	UW-Madison	160,413	0
81.N/A	PO 4500866738	Westinghouse Accident Tolerant (from Westinghouse Electric Company)	UW-Madison	86,858	0
81.N/A	R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	149,619	0
81.N/A	S230074	Frontiers through PPPL (from PRINCETON PLASMA PHYSICS LABORATORY)	UW-Madison	28,217	0
81.N/A	SUB-2022-10014	Direct with Sandia - O-ring v2 (from Alliance for Sustainable Energy LLC)	UW-Madison	63,425	0
81.N/A	SUB-2022-10102	Surface Radiation and Meteorol (from NATIONAL RENEWABLE ENERGY LABORATORY)	UW-Madison	166,785	0
81.N/A	SUB-2022-10177	Dynamic Microgrids (from NATIONAL RENEWABLE ENERGY LABORATORY)	UW-Madison	73,196	0
81.N/A	UWMSN# 243366	ADR TP1 with TerraPower (from Terrapower LLC)	UW-Madison	457,405	0
		Total Research and Development Subgrants		<u>10,609,407</u>	<u>33,983</u>
		TOTAL U.S. DEPARTMENT OF ENERGY		<u>92,651,756</u>	<u>21,747,776</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
84.015		Direct Research and Development Grants: 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	614,604	0
84.017		International Research and Studies	UW-Madison	52,018	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	9,069	0
84.116	84.116Z	Fund for the Improvement of Postsecondary Education	UW-Milwaukee	25,501	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	39,154	0
		Total Federal Program 84.116		<u>64,655</u>	<u>0</u>
		TRIO Cluster:			
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	248,631	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Superior	101,476	0
		Total TRIO Cluster		<u>350,108</u>	<u>0</u>
84.305		Education Research, Development and Dissemination	UW-Madison	2,691,441	774,602
84.324		Research in Special Education	UW-Madison	1,343,336	527,038
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	1,256,578	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	299,271	0
		Total Federal Program 84.325		<u>1,555,849</u>	<u>0</u>
84.335		Child Care Access Means Parents in School	UW-Madison	216,664	0
84.336		Teacher Quality Partnership Grants	UW-Madison	404,513	0
84.365		English Language Acquisition State Grants	UW-Madison	526,609	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	UW-Madison	68,798	0
		Subtotal Direct Research and Development Grants		<u>7,897,662</u>	<u>1,301,640</u>
Research and Development Subgrants:					
84.206	S206A200007/19-287-1-S1.1	Javits Gifted and Talented Students Education (from East Tennessee State University)	UW-Whitewater	85,584	0
84.305	534200001	Education Research, Development and Dissemination (from AMERICAN INSTITUTES FOR RESEARCH)	UW-Madison	39,098	0
84.305	410923	Education Research, Development and Dissemination (from UNIVERSITY OF CONNECTICUT)	UW-Whitewater	6,899	0
84.305	1776-1082-00-B	Education Research, Development and Dissemination (from University of South Florida)	UW-Madison	153,234	0
84.305	A18-0600-S003	Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	35,713	0
84.305		Education Research, Development and Dissemination (from Lehigh University)	UW-Madison	62,055	0
84.305		Education Research, Development and Dissemination (from Southern Methodist University)	UW-Madison	177,929	0
84.305		Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	71,587	6,485
84.324	5121571	Research in Special Education (from University of North Carolina-Chapel Hill)	UW-Madison	22,587	0
84.324	24-1714-0254-002	Research in Special Education (from UNIVERSITY OF NEBRASKA)	UW-Madison	12,784	0
84.324	M2102600	Pustejovsky_IES A&M Sub_8-20 (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	43,223	0
84.324		Research in Special Education (from University of Missouri-Columbia)	UW-Madison	96,244	0
84.324		Research in Special Education (from University of Oregon)	UW-Madison	154,063	0
84.325	1776-1086-00-A	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from University of South Florida)	UW-Madison	263,123	0
84.326	MW-2021024	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from MIDWEST PBIS NETWORK)	UW-Madison	34,460	0
84.365	390081/1800585 / 717106	English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	28,724	0
84.368	N/A	Competitive Grants for State Assessments (from Minnesota Department of Education)	UW-Madison	1,560,078	0
84.411	EA Agmt dated 3-5-18	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	187,948	0
84.411	U411B170045	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	293,358	0
84.N/A	C029714/CR051562	Scaling-Up Expanding Excellence for Underrepresented Students (from MILWAUKEE PUBLIC SCHOOLS)	UW-Madison	41,345	0
84.N/A	SUNY/Buffalo State	Improving Undergraduate Education through Community Building & Adoption of Evidence-Based Practice to Evaluate Undergraduate Research (from State University of New York-Buffalo)	UW-Eau Claire	111	0
		Subtotal Research and Development Subgrants		<u>3,370,146</u>	<u>6,485</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION		<u>11,267,808</u>	<u>1,308,125</u>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
Direct Research and Development Grants:					
89.003		National Historical Publications and Records Grants	UW-Madison	211,684	0
89.003		National Historical Publications and Records Grants (from UW-Madison)	UW-Eau Claire	10,762	0
		Subtotal Direct Research and Development Grants		<u>222,445</u>	<u>0</u>
		TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		<u>222,445</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
Direct Research and Development Grants:					
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	656,106	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	290,283	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	40,284	0
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	2,757,618	257,718
93.087		Enhance Safety of Children Affected by Substance Abuse (from DCF)	UW-Milwaukee	218,237	0
93.103		Food and Drug Administration Research	UW-Madison	67,500	0
93.113		Environmental Health	UW-Madison	2,081,307	0
93.113		Environmental Health	UW-Milwaukee	341,794	75,972
Total Federal Program 93.113				<u>2,423,101</u>	<u>75,972</u>
93.117		Preventive Medicine Residency	UW-Madison	7,122	0
93.121		Oral Diseases and Disorders Research	UW-Madison	993,788	109,123
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (from DHS)	UW-Madison	13,550	0
93.135		Centers for Research and Demonstration for Health Promotion and Disease Prevention	UW-Madison	799,926	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	191,140	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Milwaukee	14,926	0
Total Federal Program 93.136				<u>206,066</u>	<u>0</u>
93.172		Human Genome Research	UW-Madison	1,752,238	118,650
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	9,029,920	444,644
93.178		Nursing Workforce Diversity	UW-Madison	14,990	0
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (from DHS)	UW-Madison	309,913	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	706,817	0
93.217		Family Planning Services (from DHS)	UW-Madison	86,752	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	5,968,898	1,235,785
93.233		National Center on Sleep Disorders Research	UW-Madison	437,039	0
93.236		Grants to States to Support Oral Health Workforce Activities (from DHS)	UW-Madison	26,994	0
93.239		Policy Research and Evaluation Grants	UW-Madison	2,547,750	387,395
93.241		State Rural Hospital Flexibility Program	UW-Madison	834,253	176,073
93.242		Mental Health Research Grants	UW-Eau Claire	114,565	0
93.242		Mental Health Research Grants	UW-Madison	9,943,687	938,281
93.242		Mental Health Research Grants	UW-Milwaukee	1,856,932	697,506
93.242		Mental Health Research Grants (from UW-Milwaukee)	UW-Madison	48,938	0
Total Federal Program 93.242				<u>11,964,123</u>	<u>1,635,787</u>
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Eau Claire	97,355	0
93.262		Occupational Safety and Health Program	UW-Madison	170,541	0
93.262		Occupational Safety and Health Program (from DHS)	UW-Madison	449,350	0
93.262		Occupational Safety and Health Program (from UW-Madison)	UW-Milwaukee	9,419	0
Total Federal Program 93.262				<u>629,310</u>	<u>0</u>
93.273		Alcohol Research Programs	UW-Madison	2,681,054	342,562
93.273		Alcohol Research Programs	UW-Milwaukee	665,687	322,969
Total Federal Program 93.273				<u>3,346,742</u>	<u>665,531</u>
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	6,026,787	629,039
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	1,497,960	35,380
Total Federal Program 93.279				<u>7,524,748</u>	<u>664,419</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance	UW-Madison	50,237	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	5,498,242	826,094
93.307		Minority Health and Health Disparities Research	UW-Milwaukee	466,128	158,707
93.307		Minority Health and Health Disparities Research (from UW-Milwaukee)	UW-Madison	20,663	0
		Total Federal Program 93.307		<u>486,791</u>	<u>158,707</u>
93.310		Trans-NIH Research Support	UW-Madison	28,076,127	11,955,017
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	516,191	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	UW-Milwaukee	25,253	0
		Total Federal Program 93.323		<u>541,443</u>	<u>0</u>
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	UW-Madison	39,214	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	7,664,108	1,187,043
93.351		Research Infrastructure Programs	UW-Madison	14,581,271	83,467
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot	UW-Madison	1,301,292	124,832
93.361		Nursing Research	UW-Madison	338,766	0
93.361		Nursing Research	UW-Milwaukee	144,444	76,186
		Total Federal Program 93.361		<u>483,210</u>	<u>76,186</u>
93.393		Cancer Cause and Prevention Research	UW-Madison	14,818,412	4,544,322
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	139,307	0
		Total Federal Program 93.393		<u>14,957,719</u>	<u>4,544,322</u>
93.394		Cancer Detection and Diagnosis Research	UW-Madison	4,642,690	754,198
93.395		Cancer Treatment Research	UW-Madison	9,360,843	250,163
93.396		Cancer Biology Research	UW-Madison	5,586,985	70,420
93.396		Cancer Biology Research	UW-Milwaukee	107,777	0
		Total Federal Program 93.396		<u>5,694,762</u>	<u>70,420</u>
93.397		Cancer Centers Support Grants	UW-Madison	7,309,877	0
93.398		Cancer Research Manpower	UW-Madison	856,857	0
93.399		Cancer Control	UW-Madison	695,113	181,654
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	152,609	10,000
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	785,090	272,193
		Total Federal Program 93.433		<u>937,699</u>	<u>282,193</u>
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Madison	303,595	0
93.470		Alzheimer's Disease Program Initiative (ADPI) (from DHS)	UW-Madison	37,366	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	72,391	0
93.564		Child Support Enforcement Research (from DCF)	UW-Madison	2,561,065	13,795
93.564		Child Support Enforcement Research (from UW-Madison)	UW-Milwaukee	22,780	0
		Total Federal Program 93.564		<u>2,583,845</u>	<u>13,795</u>
CCDF Cluster:					
93.575		Child Care and Development Block Grant	UW-Madison	302,028	0
		Total CCDF Cluster		<u>302,028</u>	<u>0</u>
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	45,238	0
Medicaid Cluster:					
93.778		Medical Assistance Program (from DHS)	UW-Madison	729,067	366,583
		Total Medicaid Cluster		<u>729,067</u>	<u>366,583</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.788		Opioid STR (from DHS)	UW-Madison	601,699	428,248
93.837		Cardiovascular Diseases Research	UW-Madison	16,234,932	2,028,217
93.837		Cardiovascular Diseases Research (from UW-Madison)	UW-Milwaukee	973	0
		Total Federal Program 93.837		<u>16,235,905</u>	<u>2,028,217</u>
93.838		Lung Diseases Research	UW-Madison	751,647	176,628
93.839		Blood Diseases and Resources Research	UW-La Crosse	(771)	0
93.839		Blood Diseases and Resources Research	UW-Madison	2,322,030	48,511
		Total Federal Program 93.839		<u>2,321,259</u>	<u>48,511</u>
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	1,713,195	94,032
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	16,538,445	2,033,853
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	21,057,358	1,236,511
93.855		Allergy and Infectious Diseases Research	UW-Madison	47,511,733	12,912,893
93.859		Biomedical Research and Research Training	UW-Eau Claire	121,193	0
93.859		Biomedical Research and Research Training	UW-Madison	37,960,172	1,636,357
93.859		Biomedical Research and Research Training	UW-Milwaukee	135,849	0
93.859		Biomedical Research and Research Training	UW-Oshkosh	184,306	0
93.859		Biomedical Research and Research Training (from UW-Madison)	UW-Milwaukee	2,395	0
93.859		Biomedical Research and Research Training (from UW-Milwaukee)	UW-Stevens Point	1,498	0
		Total Federal Program 93.859		<u>38,405,414</u>	<u>1,636,357</u>
93.865		Child Health and Human Development Extramural Research	UW-Green Bay	93,589	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	14,087,023	1,142,796
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	1,442,124	502,901
93.865		Child Health and Human Development Extramural Research (from UW-Milwaukee)	UW-Madison	143,146	0
		Total Federal Program 93.865		<u>15,765,882</u>	<u>1,645,697</u>
93.866		Aging Research	UW-Madison	55,468,890	6,306,902
93.866		Aging Research	UW-Milwaukee	42,417	23,500
		Total Federal Program 93.866		<u>55,511,307</u>	<u>6,330,402</u>
93.867		Vision Research	UW-Madison	9,125,613	656,840
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	88,707	0
93.879		Medical Library Assistance	UW-Madison	448,966	0
93.940		HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	301,177	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Madison	8,510	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Whitewater	72,829	0
		Total Federal Program 93.958		<u>81,339</u>	<u>0</u>
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	50,853	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Milwaukee	45,644	0
		Total Federal Program 93.959		<u>96,497</u>	<u>0</u>
93.989		International Research and Research Training	UW-Madison	185,083	20,185
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	72	0
93.N/A	09012021	Other Federal Financial Assistance: NIH Year 4	UW-Oshkosh	7,600	0
93.N/A	201PA2014136	Interagency Personnel Agreement	UW-Whitewater	46,617	0
93.N/A	435100-A22-AsthmaCare-00	Asthma Care Program	UW-Madison	77,494	0
93.N/A	435100-A22-LEADSAFEPRO-00	DPH/BEOH LSHP	UW-Madison	41,790	0
93.N/A	435100-G22-CDHarmReduc-04	LAARV Support From WDHS HIV Pr	UW-Madison	3,249	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.N/A	75F40120C00111, 1232957	Andes_FDA_FDABAA-20-00123N_DUE	UW-Madison	(4,713)	0
93.N/A	75N93021C00006	R&D from National Institutes of Health	UW-Madison	943,565	109,648
93.N/A	DHS- NP Colp Rural Training	Clinical Skills Training for Colposcopy Procedures and Continued Colposcopy Services	UW-Madison	(2,396)	0
93.N/A	HHSN261201200033	R&D from National Institutes of Health	UW-Madison	820,659	275,856
93.N/A	HHSN261201200033	Task Order: 00006 Wokvac (CR)	UW-Madison	85,635	85,635
93.N/A	HHSN271201800022	R&D from National Institutes of Health	UW-Madison	111,220	0
93.N/A	MIL117779	Wisconsin Wastewater SAVRS-CoV-2 Surveillance	UW-Milwaukee	297,865	0
93.N/A	MSN247330	STAC Prog Support	UW-Madison	17,148	0
93.N/A	RD	R&D from Centers for Disease Control & Prevention	UW-Madison	1,220,277	488,970
93.N/A	RD	R&D from National Institute of Infectious Disease	UW-Oshkosh	9,394	0
93.N/A	RD	R&D from National Institutes of Health	UW-Madison	786,131	542,249
		Subtotal Direct Research and Development Grants		<u>392,205,277</u>	<u>57,396,503</u>
93.035	MIL118523	Research and Development Subgrants: Therapeutic for Focal Segmental Glomerulosclerosis (from Medical College of Wisconsin)	UW-Milwaukee	4,970	0
93.073	53390	Birth Defects and Developmental Disabilities - Prevention and Surveillance (from UNIV OF ARKANSAS FOR MEDICAL SCIENCES)	UW-Madison	6,301	0
93.073	53390	Birth Defects and Developmental Disabilities - Prevention and Surveillance (from University of Arkansas for Medical Sciences)	UW-Madison	569	0
93.077	6644-00-S003	Family Smoking Prevention and Tobacco Control Act Regulatory Research (from Westat)	UW-Madison	12,739	0
93.080	6NU58DD000013-02	Blood Disorder Program: Prevention, Surveillance, and Research (from Medical College of Wisconsin)	UW-Madison	12,054	0
93.102	124115 INVESTED	Rahko_BWH_MedicareLinkage_02/1 (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	1,100	0
93.103	102139-Z0440201	Food and Drug Administration Research (from University of Maryland)	UW-Madison	15,185	0
93.103	123464-Z9906201	Food and Drug Administration Research (from University of Maryland)	UW-Madison	42,195	0
93.103		Food and Drug Administration Research (from Indiana University)	UW-Madison	204	0
93.110	5121961	Maternal and Child Health Federal Consolidated Programs (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	10,605	0
93.110	5126414	Maternal and Child Health Federal Consolidated Programs (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	12,536	0
93.113		Environmental Health (from Neurosetta LLC)	UW-Madison	263,753	0
93.121	10044863-05	Oral Diseases and Disorders Research (from University of Utah)	UW-Madison	15,852	0
93.136	CKBK-112021	Injury Prevention and Control Research and State and Community Based Programs (from VERNON MEMORIAL HEALTHCARE)	UW-Madison	5,000	0
93.136	WU-22-0219/ST00004386	Injury Prevention and Control Research and State and Community Based Programs (from WASHINGTON UNIVERSITY)	UW-Madison	154,368	0
93.172	RES601093	Human Genome Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	65,433	0
93.172	Sub Award #2022-70	Human Genome Research (from University of Oklahoma)	UW-Green Bay	88,745	0
93.173	241940	Research Related to Deafness and Communication Disorders (from Massachusetts General Hospital)	UW-Madison	4,250	0
93.173	7 R01 DC014519-04	Research Related to Deafness and Communication Disorders (from National Institute for Health Care Management)	UW-Whitewater	(1,407)	0
93.173		Research Related to Deafness and Communication Disorders (from University of California-San Francisco)	UW-Madison	211,956	0
93.173		Research Related to Deafness and Communication Disorders (from UNIVERSITY OF IOWA)	UW-Madison	171,218	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	121,198	0
93.173	UDR0000014	Research Related to Deafness and Communication Disorders (from UNIVERSITY OF DELAWARE)	UW-Madison	78,230	0
93.211	5122885	Telehealth Programs (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	66,856	0
93.213	5R33AT010680-04	Research and Training in Complementary and Integrative Health (from Medical College of Wisconsin)	UW-Milwaukee	60,724	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>						
93.213	60062992	UWM	Research and Training in Complementary and Integrative Health (from Northwestern University)	UW-Madison	19,351	0
93.213	PU_UWM_2021_009841		Research and Training in Complementary and Integrative Health (from Pacific University)	UW-Madison	31,806	0
93.226	5127640		Research on Healthcare Costs, Quality and Outcomes (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	64,630	0
93.226	151256.5121959.0102		Research on Healthcare Costs, Quality and Outcomes (from HARVARD UNIVERSITY)	UW-Madison	20,925	0
93.226	21062906-Sub01		Research on Healthcare Costs, Quality and Outcomes (from Rush University Medical Center)	UW-Madison	11,152	0
93.226	37199-1		Research on Healthcare Costs, Quality and Outcomes (from Augusta University)	UW-Madison	3,264	0
93.226	CON-80004143 (GR118189)		Research on Healthcare Costs, Quality and Outcomes (from YALE UNIVERSITY)	UW-Madison	28,810	0
93.226	GENFD0001959260, 0002094308		Research on Healthcare Costs, Quality and Outcomes (from Children's Hospital of Boston)	UW-Madison	9,660	0
93.226	GENFD0002176433		Research on Healthcare Costs, Quality and Outcomes (from Children's Hospital of Boston)	UW-Madison	15,892	0
93.226	GR107693 (CON-80001945)		Research on Healthcare Costs, Quality and Outcomes (from YALE UNIVERSITY)	UW-Madison	5,351	0
93.226			Research on Healthcare Costs, Quality and Outcomes (from MICHIGAN STATE UNIVERSITY)	UW-Madison	34,404	0
93.226			Research on Healthcare Costs, Quality and Outcomes (from Northwestern University)	UW-Madison	10,730	0
93.226			Research on Healthcare Costs, Quality and Outcomes (from Oregon State University)	UW-Madison	15,903	0
93.226			Research on Healthcare Costs, Quality and Outcomes (from Purdue University)	UW-Madison	24,890	0
93.226			Research on Healthcare Costs, Quality and Outcomes (from University of Georgia)	UW-Madison	136,544	0
93.226	SCON-00000086(9920180023)		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	4,797	0
93.226	SCON-00000552		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	17,545	0
93.233			National Center on Sleep Disorders Research (from UNIVERSITY OF FLORIDA)	UW-Madison	39,912	0
93.233			National Center on Sleep Disorders Research (from Utah State University)	UW-Madison	(440)	0
93.242	5119313		Mental Health Research Grants (from University of North Carolina-Chapel Hill)	UW-Madison	20,961	0
93.242	1017296_UWISCONSIN		Mental Health Research Grants (from Oregon Health & Science University)	UW-Madison	(4,464)	0
93.242	1017296_UWISCONSIN		Mental Health Research Grants (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	101,226	0
93.242	14097sc		Mental Health Research Grants (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	107,240	0
93.242	20-00-00-1005730		Mental Health Research Grants (from New York University)	UW-Madison	24,153	0
93.242	217940B		Mental Health Research Grants (from University of Oregon)	UW-Madison	4,225	0
93.242	412617-19E63		Mental Health Research Grants (from Virginia Polytechnic Institute & State University)	UW-Milwaukee	48,327	0
93.242	Agr Dtd 6.13.23		Mental Health Research Grants (from TURING MEDICAL TECHNOLOGIES, INC.)	UW-Madison	1,174	0
93.242	H009629002		Mental Health Research Grants (from UNIVERSITY OF MINNESOTA)	UW-Madison	15,824	0
93.242			Mental Health Research Grants (from California Institute of Technology)	UW-Madison	104,213	0
93.242			Mental Health Research Grants (from Medical University of South Carolina)	UW-Madison	(937)	0
93.242			Mental Health Research Grants (from Nous Imaging Inc)	UW-Madison	117,962	0
93.242			Mental Health Research Grants (from University of Michigan)	UW-Milwaukee	33,585	0
93.242	OSP2018098		Mental Health Research Grants (from University of Massachusetts-Worcester)	UW-Madison	73,183	0
93.242	SAPO G17483		Mental Health Research Grants (from COLUMBIA UNIVERSITY)	UW-Milwaukee	4,288	0
93.242	SubawardMH129023-01		Mental Health Research Grants (from MBF Bioscience)	UW-Madison	9,525	0
93.242	VUMC71059		Mental Health Research Grants (from Vanderbilt University Medical Center)	UW-Madison	152,022	0
93.242	VUMC84681		Mental Health Research Grants (from Vanderbilt University Medical Center)	UW-Madison	380,558	0

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93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from COMMUNITY ADVOCATES PUBLIC POLICY INST)	UW-Madison	35,182	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Community Advocates Public Policy Institute)	UW-Madison	16,499	0
93.243	PO 101123	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from AMERICAN ACADEMY OF PEDIATRICS)	UW-Madison	76,535	0
93.262	18600	Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Madison	(1,828)	0
93.273	C00058432-1	Alcohol Research Programs (from University of Missouri-Columbia)	UW-Madison	26,415	0
93.273	FY22.580.006	Alcohol Research Programs (from University of Colorado-Denver)	UW-Madison	22,304	0
93.273		Alcohol Research Programs (from The Mind Research Network)	UW-Madison	22,420	0
93.273		Alcohol Research Programs (from University of Illinois-Chicago)	UW-Parkside	25,918	0
93.273		Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	42,651	0
93.279	19297	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	39,780	0
93.279	704091	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Milwaukee	14,592	0
93.279	5121443	Drug Abuse and Addiction Research Programs (from University of North Carolina-Chapel Hill)	UW-Milwaukee	1,401	0
93.279	13(GG015428-03)	Drug Abuse and Addiction Research Programs (from COLUMBIA UNIVERSITY)	UW-Madison	11,596	0
93.279	15260-12	Drug Abuse and Addiction Research Programs (from Hennepin Healthcare Research Institute)	UW-Madison	176,285	0
93.279	62758643-181406	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	115,035	0
93.279	63009162-257650	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	20,373	0
93.279	AH000873	Drug Abuse and Addiction Research Programs (from HARVARD PILGRIM HEALTH CARE)	UW-Madison	36,499	0
93.279	AWD00006300 (138503-4)	Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	67,888	0
93.279	AWD066228 (SUB00000348)	Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	1,888	0
93.279	AWD100301 (SUB00000327)	Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	17,036	0
93.279	E2048971	Drug Abuse and Addiction Research Programs (from George Mason University)	UW-Madison	144,823	0
93.279	E2048971/E2056581 /E2060171	Drug Abuse and Addiction Research Programs (from George Mason University)	UW-Madison	360,597	0
93.279	GR128900 / PO-SPC-1000006950	Drug Abuse and Addiction Research Programs (from OHIO STATE UNIVERSITY)	UW-Madison	30,927	0
93.279	KR 705037	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Madison	78,155	0
93.279	KR 705037	Drug Abuse and Addiction Research Programs (from University of California-San Diego)	UW-Madison	9,267	0
93.279	KR 705258	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Madison	55,484	0
93.279		Drug Abuse and Addiction Research Programs (from Rush University Medical Center)	UW-Madison	210	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	17,386	0
93.279		Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	65,003	0
93.279		Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	21,245	0
93.279	SP14468-SB1	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	78,684	0
93.286	239517	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Massachusetts General Hospital)	UW-Milwaukee	32,290	0
93.286	314370	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Cincinnati Children's Hospital Medical Center)	UW-Madison	22,351	0

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93.286	95900/1178737/2	Discovery and Applied Research for Technological Innovations to Improve Human Health (from RESEARCH FDN STATE UNIV NY-STONY BROOK)	UW-Madison	50,060	0
93.286	A20-0390-S002	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Kansas State University)	UW-Madison	7,600	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Calimetrix)	UW-Madison	52,919	0
93.286	SUB00000194 / GR531938	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Rochester)	UW-Madison	149,980	0
93.286	WU-22-0048	Discovery and Applied Research for Technological Innovations to Improve Human Health (from WASHINGTON UNIVERSITY)	UW-Madison	176,970	0
93.307	134649 SPC003272	Minority Health and Health Disparities Research (from Washington State University)	UW-Madison	49,978	0
93.307		Minority Health and Health Disparities Research (from University of Central Florida)	UW-Eau Claire	27,461	0
93.307		Minority Health and Health Disparities Research (from UNIVERSITY OF MINNESOTA)	UW-Milwaukee	204,257	0
93.307	P010515101	Minority Health and Health Disparities Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	38,759	0
93.307	S-001565	Minority Health and Health Disparities Research (from University of California-Riverside)	UW-Madison	11,132	0
93.310	282	Trans-NIH Research Support (from Florida International University)	UW-Madison	111,055	0
93.310	1001440-1 UWMad	Trans-NIH Research Support (from VERSITI WISCONSIN)	UW-Madison	43,710	0
93.310	11425sc	Trans-NIH Research Support (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	56,819	0
93.310	11425sc	Trans-NIH Research Support (from University of California-San Francisco)	UW-Madison	(8,639)	0
93.310	277590-00 Mod 4	Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	89,545	0
93.310	277594-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	2,456,296	0
93.310	277595-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	69,834	0
93.310	3-OT2-OD026555	Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	268,867	0
93.310		Trans-NIH Research Support (from DUKE UNIVERSITY)	UW-Madison	88,317	0
93.310		Trans-NIH Research Support (from Massachusetts General Hospital)	UW-Madison	(6,691)	0
93.310		Trans-NIH Research Support (from Medical College of Wisconsin)	UW-Madison	92,674	0
93.350		National Center for Advancing Translational Sciences (from GODX Inc)	UW-Madison	11,216	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	198,622	0
93.350		National Center for Advancing Translational Sciences (from VANDERBILT UNIVERSITY)	UW-Madison	(7,958)	0
93.350	S51110000052331	National Center for Advancing Translational Sciences (from UNIVERSITY OF MASSACHUSETTS - LOWELL)	UW-Madison	88,057	0
93.350	TUL-SCC-559618-21/22	National Center for Advancing Translational Sciences (from Tulane University)	UW-Madison	190,866	0
93.350	UNIV60479	National Center for Advancing Translational Sciences (from VANDERBILT UNIVERSITY)	UW-Madison	235,644	17,933
93.350	WU-21-75, PO# 2940799K	National Center for Advancing Translational Sciences (from WASHINGTON UNIVERSITY)	UW-Madison	79,523	0
93.351	1021707_UWISC	Research Infrastructure Programs (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	5,974	0
93.351	22-03508.054	Research Infrastructure Programs (from TEXAS BIOMEDICAL RESEARCH INSTITUTE)	UW-Madison	2,998	0
93.351	FY2023-081	Research Infrastructure Programs (from UNIVERSITY OF KANSAS)	UW-Madison	33,606	0
93.351		Research Infrastructure Programs (from DUKE UNIVERSITY)	UW-Madison	446,544	192,988
93.353	1110520	21st Century Cures Act - Beau Biden Cancer Moonshot (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	45,700	0
93.353	A18-0134-S002	21st Century Cures Act - Beau Biden Cancer Moonshot (from University of California-Davis)	UW-Madison	923	0
93.353	CITN 11-02	21st Century Cures Act - Beau Biden Cancer Moonshot (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	(574)	0

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93.353		21st Century Cures Act - Beau Biden Cancer Moonshot (from Children's Hospital of Philadelphia)	UW-Madison	314,841	0
93.356	CTSI	Head Start Disaster Recovery (from Medical College of Wisconsin)	UW-Milwaukee	5,709	0
93.393	1001	Cancer Cause and Prevention Research (from FRONTIER SCIENCE AND TECHNOLOGY RESEARCH)	UW-Madison	234,076	0
93.393	5123628	Cancer Cause and Prevention Research (from University of North Carolina-Chapel Hill)	UW-Madison	282,738	0
93.393		Cancer Cause and Prevention Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	17,954	5,855
93.393		Cancer Cause and Prevention Research (from TUFTS UNIVERSITY)	UW-Madison	132,029	0
93.393		Cancer Cause and Prevention Research (from University of Alabama-Birmingham)	UW-Madison	(505)	0
93.393		Cancer Cause and Prevention Research (from University of California-Davis)	UW-Madison	50	0
93.393		Cancer Cause and Prevention Research (from University of Kentucky)	UW-Madison	3,965	0
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	20,103	0
93.393		Cancer Cause and Prevention Research (from University of Vermont)	UW-Madison	37,258	0
93.393	SUB00000169	Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	48,492	0
93.393	SUB00000296	Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	151,385	0
93.394	1133479	Cancer Detection and Diagnosis Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	4,856	0
93.394	0255-D771-4609	Cancer Detection and Diagnosis Research (from Mount Sinai School of Medicine)	UW-Madison	168,438	0
93.394	080-34000-S44301	Cancer Detection and Diagnosis Research (from THOMAS JEFFERSON UNIVERSITY)	UW-Madison	20,068	0
93.394	Agr Dtd 9.21.22	Cancer Detection and Diagnosis Research (from AIQ SOLUTIONS)	UW-Madison	1,110	0
93.394	GMO: 210415, PO# 0000002323	Cancer Detection and Diagnosis Research (from University of Texas Southwestern)	UW-Madison	25,180	0
93.394	K20-001	Cancer Detection and Diagnosis Research (from Onlume Inc)	UW-Madison	120,287	0
93.394	MIRC-002291	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	17,113	0
93.394	MIRC-002652	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	7,629	0
93.394		Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	884	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	68,012	0
93.394	RES600726	Cancer Detection and Diagnosis Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	52,200	0
93.394	S00698-01	Cancer Detection and Diagnosis Research (from UNIVERSITY OF IOWA)	UW-Madison	50,947	0
93.394	S03791-01	Cancer Detection and Diagnosis Research (from UNIVERSITY OF IOWA)	UW-Madison	50,792	0
93.395	242096	Cancer Treatment Research (from Massachusetts General Hospital)	UW-Madison	84,383	0
93.395	811752	Cancer Treatment Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	(41)	0
93.395	890836	Cancer Treatment Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	(6,470)	0
93.395	34-5301-2208-301	Cancer Treatment Research (from UNIVERSITY OF NEBRASKA)	UW-Madison	71,284	0
93.395	ACOSOG	Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	64	0
93.395	ACOSOG	Cancer Treatment Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	3,839	0
93.395	ACRIN 6702	Cancer Treatment Research (from AMERICAN COLLEGE OF RADIOLOGY)	UW-Madison	1,478	0
93.395	AWD102962 (SUB00000710)	Cancer Treatment Research (from University of Chicago)	UW-Madison	25,774	0
93.395	FP00033922_SUB17 5_01	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	1,673	0
93.395	FY2023-015	Cancer Treatment Research (from UNIVERSITY OF KANSAS)	UW-Madison	51,225	0

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93.395		Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	1,647	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	41,557	0
93.395		Cancer Treatment Research (from City of Hope National Medical Center)	UW-Madison	3,840	0
93.395		Cancer Treatment Research (from Colorado State University)	UW-Madison	3,246	0
93.395		Cancer Treatment Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	195,155	0
93.395		Cancer Treatment Research (from NRG ONCOLOGY FDN INC)	UW-Madison	38,710	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	3,055	0
93.395		Cancer Treatment Research (from State University of New York-Stony Brook)	UW-Madison	(10)	0
93.395	R1615	Cancer Treatment Research (from DARTMOUTH COLLEGE)	UW-Madison	51,903	0
93.395	RES600931	Cancer Treatment Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	107,213	0
93.395	U10CA180886	Cancer Treatment Research (from Public Health Institute)	UW-Madison	61,129	0
93.395	UOW-194321/PO#65534677	Cancer Treatment Research (from MAYO CLINIC)	UW-Madison	693	0
93.396	2022.9	Cancer Biology Research (from SAGE BIONETWORKS)	UW-Madison	74,889	0
93.396	114237	Cancer Biology Research (from Brigham & Women's Hospital)	UW-Madison	82,724	0
93.396	10-20467-99-01-G1	Cancer Biology Research (from Moffitt Cancer Center)	UW-Milwaukee	37,106	0
93.396	10-22034-9-01-G1	Cancer Biology Research (from MOFFITT (H LEE) CANCER CENTER AND RESEAR)	UW-Madison	65,966	0
93.396	22-4103-UWM / 22-3214-UWM	Cancer Biology Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	147,115	0
93.396	23-0958-UWM	Cancer Biology Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	68,695	0
93.396	63485.2010181.669301	Cancer Biology Research (from BECKMAN RESEARCH INSTITUTE)	UW-Madison	112,235	0
93.396		Cancer Biology Research (from Albert Einstein College of Medicine)	UW-Madison	(18,030)	0
93.396		Cancer Biology Research (from Brigham & Women's Hospital)	UW-Madison	(1,146)	0
93.396		Cancer Biology Research (from Medical University of South Carolina)	UW-Madison	11,960	0
93.396		Cancer Biology Research (from Moffitt Cancer Center)	UW-Milwaukee	60,579	0
93.396		Cancer Biology Research (from University of California-San Diego)	UW-Madison	14,057	0
93.396		Cancer Biology Research (from VANDERBILT UNIVERSITY)	UW-Madison	175,549	0
93.396		Cancer Biology Research (from WASHINGTON UNIVERSITY)	UW-Madison	(1,710)	0
93.397	A009871601	Cancer Centers Support Grants (from UNIVERSITY OF MINNESOTA)	UW-Madison	399,088	0
93.398	SUBK00015993	Cancer Research Manpower (from University of Michigan)	UW-Madison	24,114	0
93.399	1134489	Cancer Control (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	62,797	0
93.399	1134703	Cancer Control (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	177,629	0
93.399	202010101	Cancer Control (from Alliance NCTN Foundation)	UW-Madison	49,880	0
93.399	Work Order 1	Cancer Control (from Public Health Institute)	UW-Madison	19,967	0
93.433	AWD00001322	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from University of Pittsburgh)	UW-Madison	17,532	0
93.433	133957-1/135078-1	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	157,365	27,200
93.433	FP00010584_SA003	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	31,053	0
93.433	FP00010656-SA003	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	31,053	0
93.433	G03574	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Miami University)	UW-Milwaukee	75,350	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	80,979	20,000
93.530	5123433	Teaching Health Center Graduate Medical Education Payment (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	33,071	0
93.530	5126789	Teaching Health Center Graduate Medical Education Payment (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	17,827	0
93.558	2320737	Temporary Assistance for Needy Families (from CITY OF PHILADELPHIA)	UW-Milwaukee	20,355	0

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93.583	A21-1324-S018	Refugee and Entrant Assistance Wilson/Fish Program (from University of California-Davis)	UW-Madison	107,369	0
93.589	PAR-20-244	Augmenting the Power of Physic (from 3D MOLECULAR DESIGNS)	UW-Milwaukee	9,769	0
93.837	114117	Cardiovascular Diseases Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	(50)	0
93.837	303001295	Cardiovascular Diseases Research (from DUKE UNIVERSITY)	UW-Madison	19,773	0
93.837	000512395-001	Cardiovascular Diseases Research (from UNIVERSITY OF ALABAMA - BIRMINGHAM)	UW-Madison	288,307	0
93.837	000530812-SC024	Cardiovascular Diseases Research (from UNIVERSITY OF ALABAMA - BIRMINGHAM)	UW-Madison	14,121	2,500
93.837	000530812-SC024	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	16,348	57
93.837	13937sc	Cardiovascular Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Milwaukee	9,956	0
93.837	17-J0039	Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	482,530	0
93.837	1R43HL165987-01	Cardiovascular Diseases Research (from QUSPIN)	UW-Madison	82,587	0
93.837	2021-1552	Cardiovascular Diseases Research (from University of California-Irvine)	UW-Madison	(46,508)	0
93.837	60060791 UWM	Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	90,757	0
93.837	A035290	Cardiovascular Diseases Research (from DUKE UNIVERSITY)	UW-Madison	21,028	0
93.837	AWD00002464 (134768-2)	Cardiovascular Diseases Research (from University of Pittsburgh)	UW-Madison	69,887	0
93.837	BOA-303331/PO #68987337	Cardiovascular Diseases Research (from MAYO CLINIC)	UW-Madison	29,186	0
93.837	GR107999 (CON-80002036)	Cardiovascular Diseases Research (from YALE UNIVERSITY)	UW-Madison	357	0
93.837	M2102980	Cardiovascular Diseases Research (from Texas A&M Engineering Experiment Station)	UW-Madison	79,904	0
93.837	MIRC-002647	Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	1,063	0
93.837		Cardiovascular Diseases Research (from Emory University)	UW-Madison	(17,389)	0
93.837		Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Madison	199,620	0
93.837		Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	10,555	0
93.837		Cardiovascular Diseases Research (from OHIO STATE UNIVERSITY)	UW-Madison	(41)	0
93.837		Cardiovascular Diseases Research (from Princeton University)	UW-Madison	148,405	0
93.837		Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	(58,755)	0
93.837		Cardiovascular Diseases Research (from University of California-Los Angeles)	UW-Madison	89,979	0
93.837		Cardiovascular Diseases Research (from University of Kentucky)	UW-Madison	42,173	0
93.837		Cardiovascular Diseases Research (from University of Pittsburgh)	UW-Madison	75,279	0
93.837	R44HL160257-1	Cardiovascular Diseases Research (from APPLIED PHYSICS SYSTEMS)	UW-Madison	23,126	0
93.837	SUB0000422	Cardiovascular Diseases Research (from Princeton University)	UW-Madison	94,959	0
93.838	122869	Lung Diseases Research (from Brigham & Women's Hospital)	UW-Madison	(9,520)	0
93.838	122869	Lung Diseases Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	446,249	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	136,785	0
93.838	1102536	Lung Diseases Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	(1,641)	0
93.838	1134108	Lung Diseases Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	7,007	0
93.838	5123236	Lung Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	156,264	0
93.838	5126818	Lung Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	319,222	0
93.838	0001109993 (old# 0001102538)	Lung Diseases Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	3,852	0
93.838	0001110032 (old #0001102536)	Lung Diseases Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	3,423	0

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93.838	1090742-465198	Lung Diseases Research (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	41,195	0
93.838	2022-1664	Lung Diseases Research (from University of California-Irvine)	UW-Madison	173,030	0
93.838	35(GG015997-01) C4R G15271	Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	491	0
93.838	A512326	Lung Diseases Research (from Emory University)	UW-Madison	(1,585)	0
93.838	GG015835-03, G17004	Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	44,210	0
93.838	GRAIL Fixed Rate/Clinical Yr3	Lung Diseases Research (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	9,067	0
93.838	KR705114	Lung Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Milwaukee	167,398	0
93.838		Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	(29,879)	0
93.838		Lung Diseases Research (from Rutgers University)	UW-Madison	9,517	0
93.838		Lung Diseases Research (from University of Arizona)	UW-Madison	139,680	0
93.838		Lung Diseases Research (from University of California-San Francisco)	UW-Madison	6,196	0
93.838		Lung Diseases Research (from University of North Carolina- Chapel Hill)	UW-Madison	340,382	0
93.838		Lung Diseases Research (from University of Oregon)	UW-Madison	64,402	0
93.838		Lung Diseases Research (from VERSITI WISCONSIN)	UW-Madison	(13,364)	0
93.838	UWSC14409	Lung Diseases Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	20,560	0
93.839	1001432-01-UWM	Blood Diseases and Resources Research (from VERSITI WISCONSIN)	UW-Madison	149,240	0
93.839	1001432-UWM	Blood Diseases and Resources Research (from VERSITI WISCONSIN)	UW-Madison	21,739	0
93.839		Blood Diseases and Resources Research (from Emory University)	UW-Madison	174,970	0
93.839		Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	54,828	0
93.839		Blood Diseases and Resources Research (from Stanford University)	UW-Madison	(11,990)	0
93.846	1011396_UWI	Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	113,307	0
93.846	34-5280-2000-201	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Nebraska Medical Center)	UW-Madison	13,917	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Delve)	UW-Madison	285,537	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Dianomi Therapeutics Inc)	UW-Madison	120	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	1,528	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	(6,834)	0
93.847	656	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Florida International University)	UW-Madison	31,984	0
93.847	241634	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Massachusetts General Hospital)	UW-Madison	11,227	0
93.847	242697	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Massachusetts General Hospital)	UW-Madison	17,167	0
93.847	1063132	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Beth Israel Deaconess Medical Center)	UW-Madison	43,308	0
93.847	303000250	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	197,860	0
93.847	3001369411	Diabetes, Digestive, and Kidney Diseases Extramural Research (from MD Anderson Cancer Center)	UW-Madison	24,249	0
93.847	0255-G551-4609	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Mount Sinai School of Medicine)	UW-Madison	116,390	0
93.847	11-1153-7116-5785	Diabetes, Digestive, and Kidney Diseases Extramural Research (from MIDWESTERN UNIVERSITY)	UW-Madison	57,087	0
93.847	11854sc	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	6,133	0
93.847	11854sc	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Francisco)	UW-Madison	10,211	0
93.847	18732a	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Medical College of Wisconsin)	UW-Madison	21,333	0
93.847	22-4194-UWM	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	39,550	0

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93.847	22-4587	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	30,836	0
93.847	3(GG016477-03)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from COLUMBIA UNIVERSITY)	UW-Madison	905	0
93.847	SAPO G16150	Diabetes, Digestive, and Kidney Diseases Extramural Research (from COLUMBIA UNIVERSITY)	UW-Madison	3,583	0
93.847	3(GG016477-10)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from COLUMBIA UNIVERSITY)	UW-Madison	43,702	0
93.847	SAPO: G17272	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	20,834	0
93.847	36305-4	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Stanford University)	UW-Madison	90,635	0
93.847	62967283-208184	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	61,182	0
93.847	A032714	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	480,736	0
93.847	A034909	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	23,557	0
93.847	AWD102333 (SUB00000587)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	12,955	0
93.847	CNVA00053105 (134789-2)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	307,593	0
93.847	CNVA00053105 (136298-1)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from YALE UNIVERSITY)	UW-Madison	25,426	0
93.847	CON-80002935(GR112264)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Colorado-Denver)	UW-Madison	84,929	0
93.847	FY22.997.002, 2-5-B1021	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Texas Southwestern)	UW-Madison	8,859	0
93.847	GMO: 231002 PO: 0000002790	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Mercy Hospitals & Clinics)	UW-Madison	1,352	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from GEORGE WASHINGTON UNIVERSITY)	UW-Madison	26,637	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	9,104	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	5,091	0
93.847	SCON-00002744	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	66,018	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Southern California)	UW-Madison	35,835	0
93.847	VUMC100871	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University Medical Center)	UW-Madison	98,036	0
93.847	WU-19-3	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	2,827	0
93.847	WU-23-0535 PO# ST00014354	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	11,548	0
93.853	532503	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Arizona)	UW-Madison	19,418	0
93.853	3202030620	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Children's Hospital of Philadelphia)	UW-Madison	57,907	0
93.853	4500004003	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University)	UW-Madison	2,621	0
93.853	013381-135735	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	3,942	0
93.853	VERIFY	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	56,749	0
93.853	013888-135735	Extramural Research Programs in the Neurosciences and Neurological Disorders (from The Mind Research Network)	UW-Madison	17,208	0
93.853	CAPTIVA	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	4,175	0
93.853	6010593 SubN2	Extramural Research Programs in the Neurosciences and Neurological Disorders (from UNIVERSITY OF MINNESOTA)	UW-Madison	730	0
93.853	61868458-125439	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	9,103	0
93.853	A010000401	Extramural Research Programs in the Neurosciences and Neurological Disorders (from CITY UNIVERSITY OF NEW YORK (CUNY))	UW-Madison	134,759	0
93.853	BOA-305533	Extramural Research Programs in the Neurosciences and Neurological Disorders (from City University of New York)			
93.853	CM00004650-00				
93.853	CM00004650-00				



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93.853	EPPIC-Net TO 1 EN20-01	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	13,939	0
93.853	GRT65212	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Beth Israel Deaconess Medical Center)	UW-Madison	8,094	0
93.853	KR 704829	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of California-San Diego)	UW-Madison	79,242	0
93.853	MPCII LVAD 0255-3100-4605	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mount Sinai School of Medicine)	UW-Madison	4	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	15,703	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	69,783	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from MICHIGAN STATE UNIVERSITY)	UW-Madison	(624)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Northwestern University)	UW-Madison	17,497	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Rutgers University)	UW-Madison	73,677	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Seattle Children's Hospital)	UW-Madison	101,798	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	(2,130)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Illinois-Chicago)	UW-Madison	40,384	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	92,047	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	(25,876)	0
93.853	R44NS120360	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Circumvent Pharmaceuticals Inc)	UW-Madison	62,999	0
93.853	RC111156C	Extramural Research Programs in the Neurosciences and Neurological Disorders (from MICHIGAN STATE UNIVERSITY)	UW-Madison	40,442	0
93.853	TO-02 EN21-01 SERENDIPITY-1	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	4,627	0
93.853	WU-21-56	Extramural Research Programs in the Neurosciences and Neurological Disorders (from WASHINGTON UNIVERSITY)	UW-Madison	46,513	0
93.853	WU-23-0398	Extramural Research Programs in the Neurosciences and Neurological Disorders (from WASHINGTON UNIVERSITY)	UW-Madison	336,961	0
93.855	18778	Allergy and Infectious Diseases Research (from University of Illinois-Chicago)	UW-Madison	109,265	0
93.855	5125075	Allergy and Infectious Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	231,362	0
93.855	5125083	Allergy and Infectious Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	137,907	0
93.855	303000577	Allergy and Infectious Diseases Research (from DUKE UNIVERSITY)	UW-Madison	108,921	0
93.855	2004764341	Allergy and Infectious Diseases Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	873,334	0
93.855	0142201s01	Allergy and Infectious Diseases Research (from BENAROYA RESEARCH INST AT VIRGINIA MASON)	UW-Madison	127,804	0
93.855	103997-Z0447201	Allergy and Infectious Diseases Research (from University of Maryland)	UW-Madison	53,463	0
93.855	112525040-8076983	Allergy and Infectious Diseases Research (from St Jude Medical)	UW-Madison	115,281	0
93.855	13575sc	Allergy and Infectious Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	71,185	0
93.855	140474 SPC004235	Allergy and Infectious Diseases Research (from Washington State University)	UW-Madison	21,561	0
93.855	19-A1-00-007002	Allergy and Infectious Diseases Research (from New York University)	UW-Madison	209,033	0
93.855	2 R42 AI155031-02 UWSub	Allergy and Infectious Diseases Research (from Marpam Pharma Llc)	UW-Madison	478,783	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.855	213819-Wisconsin	Allergy and Infectious Diseases Research (from Loyola University Chicago)	UW-Madison	265,794	0
93.855	21-84452-14	Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	9,286	0
93.855	22-3304-UWM (prev.21-3266-UWM)	Allergy and Infectious Diseases Research (from UNIVERSITY OF TENNESSEE - MEMPHIS)	UW-Madison	91,266	0
93.855	22-3304-UWM (prev.21-3266-UWM)	Allergy and Infectious Diseases Research (from University of Tennessee-Memphis)	UW-Madison	458,154	0
93.855	22-84452-15	Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	299,722	0
93.855	22-85704-01	Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	109,154	0
93.855	2306-209-2014614	Allergy and Infectious Diseases Research (from Clemson University)	UW-Madison	149,605	0
93.855	3(GG015374-01)	Allergy and Infectious Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	185,484	0
93.855	31663-UW	Allergy and Infectious Diseases Research (from Lundquist Institute for Biomedical Innov)	UW-Madison	94,896	0
93.855	3200003583-21-325	Allergy and Infectious Diseases Research (from University of Kentucky)	UW-Madison	64,091	0
93.855	5-54307	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	261,358	0
93.855	5-54573	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	37,814	0
93.855	5-54664	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	6,488	0
93.855	5-54949	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	338,446	0
93.855	62697.2009497.6693 01	Allergy and Infectious Diseases Research (from City of Hope National Medical Center)	UW-Madison	28,565	0
93.855	9858sc	Allergy and Infectious Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	(57)	0
93.855	AWD00001308SUB0 0000434	Allergy and Infectious Diseases Research (from University of Vermont)	UW-Madison	19,275	0
93.855	AWD00006944 (138995-1)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	23,406	0
93.855	COVID19-TB-03 CPAT-ISR	Allergy and Infectious Diseases Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	39,811	0
93.855	FP 55829	Allergy and Infectious Diseases Research (from UNIVERSITY OF ARKANSAS)	UW-Madison	6,272	0
93.855	H008866201	Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	221,775	0
93.855	H010086001	Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	40,743	0
93.855	IMPAACT Yr. 17 (2005 & 2034)	Allergy and Infectious Diseases Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	34,815	0
93.855	KR 705405	Allergy and Infectious Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN DIEGO)	UW-Madison	62,933	0
93.855	LDR 02 MOD 02	Allergy and Infectious Diseases Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	28,051	0
93.855		Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	(12,032)	0
93.855		Allergy and Infectious Diseases Research (from Binghamton University)	UW-Madison	(931)	0
93.855		Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	20,406	0
93.855		Allergy and Infectious Diseases Research (from Emmune Inc)	UW-Madison	1,852	0
93.855		Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	5,154	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	6,421	0
93.855		Allergy and Infectious Diseases Research (from GEORGE WASHINGTON UNIVERSITY)	UW-Madison	74,684	0
93.855		Allergy and Infectious Diseases Research (from Lundquist Institute for Biomedical Innovation)	UW-Madison	3,082	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	639,519	0
93.855		Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	(109)	0
93.855		Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	59,348	0

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93.855		Allergy and Infectious Diseases Research (from Texas A&M University Health Science Center)	UW-Madison	74,275	0
93.855		Allergy and Infectious Diseases Research (from University of California-San Diego)	UW-Madison	(2,044)	0
93.855		Allergy and Infectious Diseases Research (from University of Cambridge)	UW-Madison	235,083	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	107,752	0
93.855		Allergy and Infectious Diseases Research (from University of Georgia)	UW-Madison	193,509	0
93.855		Allergy and Infectious Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	103,723	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF IOWA)	UW-Madison	196,244	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF MIAMI)	UW-Madison	262,212	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	433,952	0
93.855		Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	226,090	0
93.855		Allergy and Infectious Diseases Research (from University of Tennessee-Memphis)	UW-Madison	(75,196)	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	551	0
93.855		Allergy and Infectious Diseases Research (from VARIGEN BIOSCIENCES CORP)	UW-Madison	4,966	0
93.855	PO EP0226204	Allergy and Infectious Diseases Research (from TUFTS UNIVERSITY)	UW-Madison	13,211	0
93.855	SUB00003084	Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	14,572	0
93.855	SUB00003680	Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	5,493	0
93.855	SUBK00016331	Allergy and Infectious Diseases Research (from University of Michigan)	UW-Madison	225,233	0
93.855	U01AI13889	Allergy and Infectious Diseases Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	834	0
93.855	U19_UNC_Baric_AVI DD	Allergy and Infectious Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	976,277	0
93.855	UWSC13945	Allergy and Infectious Diseases Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	55,407	0
93.859	3002033796	Biomedical Research and Research Training (from MD Anderson Cancer Center)	UW-Madison	15,481	0
93.859	3002045697	Biomedical Research and Research Training (from MD Anderson Cancer Center)	UW-Madison	5,782	0
93.859	4500004303	Biomedical Research and Research Training (from Boston University)	UW-Madison	478	0
93.859	11256304A-8109091	Biomedical Research and Research Training (from ST JUDE CHILDREN'S HOSPITAL)	UW-Madison	32,917	0
93.859	22-0592	Biomedical Research and Research Training (from BRIGHAM YOUNG UNIVERSITY)	UW-Madison	165,538	0
93.859	22-2688-UWM	Biomedical Research and Research Training (from UNIVERSITY OF TENNESSEE)	UW-Madison	32,943	0
93.859	5000941-5500001393	Biomedical Research and Research Training (from Broad Institute)	UW-Madison	173,831	0
93.859	5000944-5500001868	Biomedical Research and Research Training (from Broad Institute)	UW-Madison	224,180	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	(15,494)	0
93.859		Biomedical Research and Research Training (from Cincinnati Children's Hospital Medical Center)	UW-Madison	14,297	0
93.859		Biomedical Research and Research Training (from Concordia University)	UW-Milwaukee	6,546	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	170,998	0
93.859		Biomedical Research and Research Training (from MAYO CLINIC)	UW-Madison	(328)	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	139,342	0
93.859		Biomedical Research and Research Training (from Science Communication Lab Inc)	UW-Madison	(1,482)	0
93.859		Biomedical Research and Research Training (from University of Georgia)	UW-Madison	60,626	0

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93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	191,255	0
93.859		Biomedical Research and Research Training (from University of South Florida)	UW-Madison	61,325	0
93.859		Biomedical Research and Research Training (from University of Texas-Anderson Cancer Center)	UW-Madison	5,276	0
93.859	P009262801	Biomedical Research and Research Training (from UNIVERSITY OF MINNESOTA)	UW-Madison	23,154	0
93.859	S06GM146126-UWSub	Biomedical Research and Research Training (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	58,642	0
93.859	SCLR25GM139147-01	Biomedical Research and Research Training (from Science Communication Lab, Inc.)	UW-Madison	40,229	0
93.859	SUBK00010209	Biomedical Research and Research Training (from University of Michigan)	UW-Madison	63,185	0
93.865	239085	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	59,422	0
93.865	6176333	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	22,999	0
93.865	12574SUB	Child Health and Human Development Extramural Research (from Seattle Children's Hospital)	UW-Madison	73,350	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	76,899	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	168,291	0
93.865	2021-1093-01	Child Health and Human Development Extramural Research (from North Carolina State University)	UW-Madison	17,707	0
93.865	2021-1553	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	106,912	0
93.865	2022-1777	Child Health and Human Development Extramural Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	3,962	0
93.865	412579-19126	Child Health and Human Development Extramural Research (from Virginia Polytechnic Institute & State University)	UW-Madison	31,909	0
93.865	60062997 UWM	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	23,373	0
93.865	AWD103895 SUB00000881	Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	34,649	0
93.865	AWD7775338-GR285205	Child Health and Human Development Extramural Research (from GEORGETOWN UNIVERSITY)	UW-Madison	25,796	0
93.865	CM00007975	Child Health and Human Development Extramural Research (from CITY UNIVERSITY OF NEW YORK (CUNY))	UW-Madison	21,595	0
93.865	GENFD0001799842	Child Health and Human Development Extramural Research (from Children's Hospital of Boston)	UW-Madison	1,312	0
93.865		Child Health and Human Development Extramural Research (from Drexel University)	UW-Madison	14,101	0
93.865		Child Health and Human Development Extramural Research (from MARQUETTE UNIVERSITY)	UW-Madison	982	0
93.865		Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	344,382	0
93.865		Child Health and Human Development Extramural Research (from Rutgers University)	UW-Madison	180,547	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	163,293	0
93.865		Child Health and Human Development Extramural Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	19,268	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	25,175	0
93.865		Child Health and Human Development Extramural Research (from VANDERBILT UNIVERSITY)	UW-Madison	68,363	0
93.865	S003415-DHHS	Child Health and Human Development Extramural Research (from Pennsylvania State University)	UW-Madison	53,225	0
93.866	1749	Aging Research (from BROWN UNIVERSITY)	UW-Madison	(12,406)	0
93.866	9436	Aging Research (from Indiana University)	UW-Madison	16,263	0
93.866	9498	Aging Research (from Indiana University)	UW-Madison	7,253	0
93.866	1560839	Aging Research (from UNIVERSITY OF COLORADO - BOULDER)	UW-Madison	146,647	0
93.866	135398850	Aging Research (from University of Southern California)	UW-Madison	227,466	0
93.866	138140134	Aging Research (from University of Southern California)	UW-Milwaukee	(28,817)	0
93.866	303001213	Aging Research (from DUKE UNIVERSITY)	UW-Madison	29,384	0
93.866	303001724	Aging Research (from DUKE UNIVERSITY)	UW-Madison	9,434	0
93.866	41011092301	Aging Research (from BAYLOR RESEARCH INSTITUTE)	UW-Madison	23,589	0
93.866	0255-1891-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	(1,855)	0
93.866	0255-B771-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	46,916	0

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93.866	0255-C944-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	529,918	0
93.866	1112-32841-1100000261	Aging Research (from Wake Forest University)	UW-Madison	10,468	0
93.866	1112-32841-1100001044	Aging Research (from Wake Forest University)	UW-Madison	24,540	0
93.866	1263-33664-1100000619	Aging Research (from Wake Forest University)	UW-Madison	40,025	0
93.866	130500499/ PO #50889191 (A3)	Aging Research (from University of Southern California)	UW-Madison	15,472	0
93.866	130501874/ PO #50889192 (A45)	Aging Research (from University of Southern California)	UW-Madison	6,621	0
93.866	1558 G ZA139	Aging Research (from University of California-Los Angeles)	UW-Madison	3	0
93.866	2022-1683	Aging Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	16,467	0
93.866	22-016527 A 00	Aging Research (from University of Massachusetts-Amherst)	UW-Madison	84,915	0
93.866	23-4972	Aging Research (from UNIVERSITY OF SOUTH CAROLINA)	UW-Madison	41,901	0
93.866	286066-87A6	Aging Research (from UNIVERSITY OF NEW MEXICO)	UW-Madison	63,188	0
93.866	3200005065-23-119	Aging Research (from University of Kentucky)	UW-Madison	86,517	0
93.866	60048330 UWS	Aging Research (from Northwestern University)	UW-Madison	4,431	0
93.866	60059377 WISC	Aging Research (from Northwestern University)	UW-Madison	14,050	0
93.866	60060049 UWM	Aging Research (from Northwestern University)	UW-Madison	269,240	0
93.866	70529-13581-UWM	Aging Research (from Sanford Burnham Presbys Med Disc Inst)	UW-Madison	7,246	0
93.866	A035574	Aging Research (from DUKE UNIVERSITY)	UW-Madison	11,054	0
93.866	A586917	Aging Research (from Emory University)	UW-Madison	16,741	0
93.866	AWD00001055 (134265-4)	Aging Research (from University of Pittsburgh)	UW-Madison	5,686	0
93.866	AWD00002130 (134286-4)	Aging Research (from University of Pittsburgh)	UW-Madison	195,189	0
93.866	AWD00002130 (138021-4)	Aging Research (from University of Pittsburgh)	UW-Madison	1,062,634	0
93.866	AWD00002130 (138520-4) AMD 4	Aging Research (from University of Pittsburgh)	UW-Madison	1,490	0
93.866	BOA-234899/PO #67570814	Aging Research (from MAYO CLINIC)	UW-Madison	38,398	38,398
93.866	CON-80004265(GR119226)	Aging Research (from YALE UNIVERSITY)	UW-Madison	22,440	0
93.866	D008541201	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	465,230	0
93.866	D009540702	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	286,904	0
93.866	GR111285 (CON-80002793)	Aging Research (from YALE UNIVERSITY)	UW-Madison	158,465	0
93.866	H007058803	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	258,965	0
93.866		Aging Research (from COLUMBIA UNIVERSITY)	UW-Madison	(270)	0
93.866		Aging Research (from Emory University)	UW-Madison	166,244	0
93.866		Aging Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	479,194	0
93.866		Aging Research (from Northwestern University)	UW-Madison	22,687	0
93.866		Aging Research (from Oklahoma Medical Research Foundation)	UW-Madison	275,573	0
93.866		Aging Research (from Rutgers University)	UW-Milwaukee	455	0
93.866		Aging Research (from University of California-Irvine)	UW-Madison	187,988	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	(554)	0
93.866		Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	451,575	0
93.866		Aging Research (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	20,171	0
93.866		Aging Research (from University of Pittsburgh)	UW-Madison	87,682	0
93.866		Aging Research (from University of Southern California)	UW-Madison	499,106	0
93.866		Aging Research (from University of Southern California)	UW-Milwaukee	112,374	0
93.866		Aging Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	268	0
93.866	R44AG074128	Aging Research (from Whiplash Technology Inc)	UW-Madison	64,273	0
93.866	RAWD000066-SUB00138	Aging Research (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	169,952	36,104
93.866	RNG211394-UWISC, 2021444023	Aging Research (from Kaiser Permanente)	UW-Madison	13,906	0
93.866	RNG211400-UWISC	Aging Research (from Kaiser Permanente)	UW-Madison	116,662	0
93.866	SCON-00002231 TRC-PAD	Aging Research (from University of Southern California)	UW-Madison	60,850	0
93.866	SCON-00003143 TRC-PAD	Aging Research (from University of Southern California)	UW-Madison	37,753	0
93.866	SCON-00003469	Aging Research (from University of Southern California)	UW-Madison	11,799	0
93.866	SUB00003154	Aging Research (from UNIVERSITY OF FLORIDA)	UW-Milwaukee	195,156	0
93.866	SUB00003419	Aging Research (from UNIVERSITY OF FLORIDA)	UW-Milwaukee	3,045	0
93.866	SUBK00018249	Aging Research (from University of Michigan)	UW-Madison	27,540	0

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93.866	SUBK00018953	Aging Research (from University of Michigan)	UW-Madison	20,670	0
93.866	UTAUS-SUB00000776	Aging Research (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	49,273	0
93.866	UWSC13014/BPO 58715	Aging Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	32,797	0
93.866	VUMC95757	Aging Research (from Vanderbilt University Medical Center)	UW-Madison	17,257	0
93.866	WEI2990-10	Aging Research (from NORTHERN CA INST FOR RESRCH & EDUCATION)	UW-Madison	1,156,647	0
93.866	WU-23-0069	Aging Research (from WASHINGTON UNIVERSITY)	UW-Madison	263,313	0
93.866	Z0576201	Aging Research (from University of Maryland)	UW-Madison	15,027	0
93.867	2005217254	Vision Research (from JOHNS HOPKINS UNIVERSITY)	UW-Madison	34,798	0
93.867	0255-3311-4605	Vision Research (from Mount Sinai School of Medicine)	UW-Madison	12	0
93.867	1R01EY031226-01	Vision Research (from NORTHEASTERN UNIVERSITY)	UW-Madison	4,165	0
93.867	2103356-02	Vision Research (from STEVENS INSTITUTE OF TECHNOLOGY)	UW-Madison	24,762	0
93.867	3201360820 / 3201360819	Vision Research (from Children's Hospital of Philadelphia)	UW-Madison	284,116	0
93.867	60063636 UWM	Vision Research (from Northwestern University)	UW-Madison	2,244	0
93.867	A034844	Vision Research (from DUKE UNIVERSITY)	UW-Madison	58,649	0
93.867	AGR DTD 08/12/042/10/1	Vision Research (from JAEB CENTER FOR HEALTH RESEARCH)	UW-Madison	517	0
93.867		Vision Research (from Amebagone Inc)	UW-Madison	26,623	0
93.867		Vision Research (from JAEB CENTER FOR HEALTH RESEARCH)	UW-Madison	1,833	0
93.867		Vision Research (from Medical College of Wisconsin)	UW-Madison	28,252	0
93.867		Vision Research (from Medical College of Wisconsin)	UW-Oshkosh	45,719	0
93.867		Vision Research (from New York University)	UW-Madison	5,626	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	17,147	0
93.867		Vision Research (from University of California-Riverside)	UW-Madison	105,167	0
93.867		Vision Research (from University of Virginia)	UW-Madison	15,527	0
93.867	S001	Vision Research (from SIGHTGENE INC)	UW-Madison	21,075	0
93.867	SA0001826	Vision Research (from UNIVERSITY OF TEXAS HEALTH SCIENCE CENTE)	UW-Madison	48,010	0
93.867	SUB00000164 / UR FAO GR531682	Vision Research (from University of Rochester)	UW-Madison	418,906	0
93.867	UR-K234	Vision Research (from FLORIDA ATLANTIC UNIVERSITY)	UW-Madison	52,631	0
93.870	MOU Dtd 7/15/22	Maternal, Infant and Early Childhood Home Visiting Grant (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	15,716	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	5,965	0
93.939		HIV Prevention Activities Non-Governmental Organization Based (from FRED HUTCHINSON CANCER CENTER)	UW-Madison	80,150	0
93.958	Executed Agreement 12/07/21	Block Grants for Community Mental Health Services (from Mental Health America of Wisconsin)	UW-Green Bay	18,740	0
93.N/A	2037579	Boston Registry CTUA (COVID) (from Children's Hospital of Boston)	UW-Madison	2,600	0
93.N/A	1112021	NDSU Sub-Contract (from North Dakota State University)	UW-Eau Claire	(557)	0
93.N/A	0258-A406-4609	CIVIC Yr 3 (from Mount Sinai School of Medicine)	UW-Madison	227,882	0
93.N/A	0258-A406-4609	Collaborative Influenza Vaccine Innovation Centers (CIVICs) Component A: Vaccine Center (from Mount Sinai School of Medicine)	UW-Madison	71,993	0
93.N/A	0258-A504-4609	CRIPY SAVE Option 12 Character (from Mount Sinai School of Medicine)	UW-Madison	122,016	0
93.N/A	0258-A504-4609	CRIPY SAVE Option 18 Transmiss (from Mount Sinai School of Medicine)	UW-Madison	181,727	0
93.N/A	0258-A504-4609	CRIPY Yr 2 (from Mount Sinai School of Medicine)	UW-Madison	384,563	0
93.N/A	0258-A504-4609	CRIPY Yr 3 (from Mount Sinai School of Medicine)	UW-Madison	76,564	0
93.N/A	0258-A504-4609	SAVE Option 18D (from Mount Sinai School of Medicine)	UW-Madison	339,331	0
93.N/A	057681 LUCINDA	LUCINDA (from LIFE MOLECULAR IMAGING)	UW-Madison	39,524	0
93.N/A	105487-18585	JJS Mixed Method Study (from University of Illinois-Urbana-Champaign)	UW-Milwaukee	604	0
93.N/A	20X092F TO1	COTC027 Lymphoma (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	3,921	0
93.N/A	285932	Ryan White Part B (from Medical College of Wisconsin)	UW-Madison	8,495	0
93.N/A	406127-00	Prospective Assessment of Respiratory Diseases in a Community (from Marshfield Clinic)	UW-Madison	859,446	0
93.N/A	75N93022F00001	UGA Subtask 2 Fixed price contract (from University of Georgia)	UW-Oshkosh	473	0
93.N/A	75N93022F0001	Production & Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	290,387	0
93.N/A	93.14-312-0214780-65086L	Postadoption and Guardianship (from Research Triangle Institute)	UW-Milwaukee	119	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.N/A	97979-Z0340206	Characterization of Novel Botulinum Toxins (from University of Maryland)	UW-Madison	30	0
93.N/A	A032683	Pediatric Trials Network Down Syndrome Task Order Thought Leader (from DUKE UNIVERSITY)	UW-Madison	(374)	0
93.N/A	AGMT 03-01-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	891	0
93.N/A	AGMT 11-17-14	Clinical Trial (from ECOG-ACRIN Cancer Research Group)	UW-Madison	5,499	0
93.N/A	AGMT 11-17-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	31,602	0
93.N/A	Agr Dtd 3/1/22	Triad Clinical trial (from UNIVERSITY OF WASHINGTON)	UW-Madison	10,812	0
93.N/A	BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	(26,193)	0
93.N/A	BMT CTN 0801	Clinical Study Protocol Rider (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	(276)	0
93.N/A	BMT CTN 1301	BMTCTN1301 Rider (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	(39)	0
93.N/A	BMT CTN 1401	Phase II Multicenter Trial of Single Autologous Hematopoietic Cell Transplant (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	(287)	0
93.N/A	BMTCTN 1703/1801	Clinical Study Protocol Rider (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	417	0
93.N/A	BMTCTN1705	BMTCTN1705 Phase III Trial of Alpha 1 Antitrypsin (AAT) W/Corticosteroids vs Corticosteroids Alone for the TX of High Risk aGVHD Following Allogeneic Hematopoietic Stem Cell Transplant (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	40,276	0
93.N/A	BMTCTN1902	BMTCTN1902 CTA- CAR-T Therapy (from NATIONAL MARROW DONOR PROGRAM)	UW-Madison	39,464	0
93.N/A	ECOG-ACRIN	ECOG-ACRIN PSA_BCNS (from ECOG-ACRIN Cancer Research Group)	UW-Madison	478	0
93.N/A	Exhibit A DO IT!	Pediatric Heart Network DO IT! (from New England Research Institutes)	UW-Madison	1,226	0
93.N/A	HHSN272201400008 C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	35,256	0
93.N/A	Kurian UFL(Martins) R21sub	A Nonhuman Primate Model to Study the Immunological Effects of Feminizing Hormone Therapy in Transgender Women (from UNIVERSITY OF FLORIDA)	UW-Madison	172,398	0
93.N/A	MIL117654	Implications of Mindfulness Pr (from Medical College of Wisconsin)	UW-Milwaukee	8,948	8,948
93.N/A	MSN254530	Stowe, Cisler sub R01 (from University of Texas-Austin)	UW-Madison	124,965	0
93.N/A	MSN254913	Stowe, Cisler sub, R33 (from University of Texas)	UW-Madison	97,842	0
93.N/A	MSN256528	GLITC Tribal PREP YR 6 (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	3,552	0
93.N/A	NMD 1801 / 17-CSIDE	PBMTC Study NMD 1801 (from Children's Hospital Los Angeles)	UW-Madison	4,014	0
93.N/A	OSP29546-01	Mass year 3 continuation (from University of Massachusetts)	UW-Madison	44,039	0
93.N/A	R01-PERKS	Targeting the PERK Pathway for Endothelium-protective Mitigation of Restenosis after Vascular Surgery (from University of Virginia)	UW-Madison	210,553	0
93.N/A	R10933-10987-COV-2066	A Master Protocol Assessing the Safety, Tolerability, and Efficacy of Anti-Spike(S) SARS-COV-2 Monoclonal Antibodies for the Treatment of Hospitalized Patients with COVID 19 (from Regeneron Pharmaceuticals Inc)	UW-Madison	125,339	0
93.N/A	R10933-10987-COV-2067	A Master Protocol Assessing the Safety, Tolerability, and Efficacy of Anti-Spike(S) SARS-COV-2 Monoclonal Antibodies for the Treatment of Ambulatory Patients with COVID 19 (from Regeneron Pharmaceuticals Inc)	UW-Madison	206,535	0
93.N/A	R37CA225877	Pickett_R37_Y5 (from Northwestern University)	UW-Madison	96,259	0
93.N/A	TO2 261574 NICHD-2019-POP02	POP02 (from DUKE UNIVERSITY)	UW-Madison	26	0
93.N/A	TO7 261574 NICHD-2019-POP02	POP02 (from DUKE UNIVERSITY)	UW-Madison	3,100	0
93.N/A	U01	The Role of Inflammation in Driving Leukemogenesis in subcontract_UChicago/Dr. L	UW-Madison	155,142	0
93.N/A	UFL (Farzan) U19sub (Core B: N)	An AAV-mediated Functional Cure & its Impact on the Reservoir (from UNIVERSITY OF FLORIDA)	UW-Madison	164,897	0
93.N/A	UFL (Valente) Evans R01sub	Evaluation of didydro-Cortistatin A as a Block-and-Lock Agent for a Functional HIV Cure in a Macaque Model (from UNIVERSITY OF FLORIDA)	UW-Madison	190,593	0
93.N/A	UTenn_Sub_2020	A Unified High Performance Web Service for Systems Genetics and Precision Medicine (from UNIVERSITY OF TENNESSEE)	UW-Madison	(8,795)	0
93.N/A	Wau252507 7877-POP02 TO-06	Pediatric Trials Network (from DUKE UNIVERSITY)	UW-Madison	9,500	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.N/A	X20174	Leidos Biomedical Option 2 (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	34,143	0
Subtotal Research and Development Subgrants				<u>49,496,245</u>	<u>349,982</u>
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>441,701,522</u>	<u>57,746,485</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
Direct Research and Development Grants:					
94.006		AmeriCorps State and National 94.006 (from UW-Oshkosh)	UW-Eau Claire	548	0
94.026		AmeriCorps National Service and Civic Engagement Research Competition 94.026	UW-Whitewater	8,344	0
94.434	437002-A23-0002173-000-01	PDG Family Foundations Home Vi	UW-Milwaukee	3,359	0
Subtotal Direct Research and Development Grants				<u>12,251</u>	<u>0</u>
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>12,251</u>	<u>0</u>
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
Direct Research and Development Grants:					
96.007		Social Security Research and Demonstration	UW-Madison	2,417,041	1,198,791
96.007		Social Security Research and Demonstration (from UW-Madison)	UW-La Crosse	9,424	0
Total Federal Program 96.007				<u>2,426,464</u>	<u>1,198,791</u>
Subtotal Direct Research and Development Grants				<u>2,426,464</u>	<u>1,198,791</u>
Research and Development Subgrants:					
96.007	W123-16	Social Security Research and Demonstration (from Social Security Administration)	UW-La Crosse	31,617	0
Subtotal Research and Development Subgrants				<u>31,617</u>	<u>0</u>
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				<u>2,458,082</u>	<u>1,198,791</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Research and Development Subgrants:					
97.039		Hazard Mitigation Grant (from Dane County)	UW-Madison	14,393	0
97.045	9452_UMN	Cooperating Technical Partners (from Indiana University)	UW-Madison	42,762	0
97.061		Centers for Homeland Security (from Texas A&M University)	UW-Madison	28,744	17,667
Subtotal Research and Development Subgrants				<u>85,899</u>	<u>17,667</u>
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				<u>85,899</u>	<u>17,667</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
Research and Development Subgrants:					
98.001	2000012283	USAID Foreign Assistance for Programs Overseas (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	28,528	0
98.001	2000012479	USAID Foreign Assistance for Programs Overseas (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	49,676	0
98.001	001	USAID Foreign Assistance for Programs Overseas (from SOLIDARIDAD NETWORK)	UW-Madison	189,827	0
98.001	(72052722CA00002)	USAID Foreign Assistance for Programs Overseas (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	(225)	0
98.839	895-UWMadison-2021	Sheehan sub to Blood Center of (from BLOODWORKS)	UW-Madison	10,755	0
Subtotal Research and Development Subgrants				<u>278,561</u>	<u>0</u>
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>278,561</u>	<u>0</u>
<b>TOTAL RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</b>				<u>\$ 816,464,265</u>	<u>\$ 111,296,679</u>



STATE OF WISCONSIN  
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	945,174	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	719,088	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	562,709	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	2,085,235	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	1,994,632	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	691,313	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	463,760	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	600,122	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	499,931	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	1,121,957	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	638,179	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	243,660	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	805,733	0
Total Federal Program 84.007				<u>11,371,493</u>	<u>0</u>
84.033		Federal Work-Study Program	UW-Eau Claire	775,343	0
84.033		Federal Work-Study Program	UW-Green Bay	223,936	0
84.033		Federal Work-Study Program	UW-La Crosse	217,695	0
84.033		Federal Work-Study Program	UW-Madison	3,423,783	0
84.033		Federal Work-Study Program	UW-Milwaukee	828,158	0
84.033		Federal Work-Study Program	UW-Oshkosh	307,730	0
84.033		Federal Work-Study Program	UW-Parkside	124,389	0
84.033		Federal Work-Study Program	UW-Platteville	364,112	0
84.033		Federal Work-Study Program	UW-River Falls	277,068	0
84.033		Federal Work-Study Program	UW-Stevens Point	804,106	0
84.033		Federal Work-Study Program	UW-Stout	544,343	0
84.033		Federal Work-Study Program	UW-Superior	163,456	0
84.033		Federal Work-Study Program	UW-Whitewater	312,711	0
Total Federal Program 84.033				<u>8,366,829</u>	<u>0</u>
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Eau Claire	5,863,435	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Green Bay	2,030,666	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-La Crosse	2,266,808	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Madison	27,202,995	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Milwaukee	9,195,306	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Oshkosh	2,259,509	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Parkside	816,382	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Platteville	2,901,853	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-River Falls	2,201,222	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Stevens Point	6,238,465	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Stout	4,535,897	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Superior	458,654	0
84.038		Federal Perkins Loan Program – Federal Capital Contributions	UW-Whitewater	2,764,237	0
Total Federal Program 84.038 (Note 13)				<u>68,735,428</u>	<u>0</u>
84.063		Federal Pell Grant Program	UW-Eau Claire	8,419,269	0
84.063		Federal Pell Grant Program	UW-Green Bay	10,530,015	0
84.063		Federal Pell Grant Program	UW-La Crosse	6,158,400	0
84.063		Federal Pell Grant Program	UW-Madison	29,303,400	0
84.063		Federal Pell Grant Program	UW-Milwaukee	28,720,436	0
84.063		Federal Pell Grant Program	UW-Oshkosh	9,487,422	0
84.063		Federal Pell Grant Program	UW-Parkside	5,882,981	0
84.063		Federal Pell Grant Program	UW-Platteville	5,861,816	0
84.063		Federal Pell Grant Program	UW-River Falls	4,392,167	0
84.063		Federal Pell Grant Program	UW-Stevens Point	10,340,340	0
84.063		Federal Pell Grant Program	UW-Stout	7,023,308	0
84.063		Federal Pell Grant Program	UW-Superior	3,223,830	0
84.063		Federal Pell Grant Program	UW-Whitewater	11,476,653	0
Total Federal Program 84.063				<u>140,820,037</u>	<u>0</u>
84.268		Federal Direct Student Loans	UW-Eau Claire	28,907,917	0
84.268		Federal Direct Student Loans	UW-Green Bay	22,087,196	0
84.268		Federal Direct Student Loans	UW-La Crosse	34,939,903	0
84.268		Federal Direct Student Loans	UW-Madison	166,670,911	0
84.268		Federal Direct Student Loans	UW-Milwaukee	87,510,505	0
84.268		Federal Direct Student Loans	UW-Oshkosh	31,907,900	0
84.268		Federal Direct Student Loans	UW-Parkside	12,632,977	0
84.268		Federal Direct Student Loans	UW-Platteville	18,981,242	0
84.268		Federal Direct Student Loans	UW-River Falls	17,647,120	0
84.268		Federal Direct Student Loans	UW-Stevens Point	28,799,751	0
84.268		Federal Direct Student Loans	UW-Stout	24,818,873	0

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<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Superior	12,178,408	0
84.268		Federal Direct Student Loans	UW-Whitewater	41,796,099	0
		Total Federal Program 84.268 (Note 14)		<u>528,878,802</u>	<u>0</u>
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	(943)	0
84.N/A	22-C0622	Federal School-Based Mental Health Professionals	UW-Milwaukee	64,800	0
84.N/A	SFA	Administrative Cost Allowance	UW-Green Bay	95,558	0
84.N/A	SFA	Administrative Cost Allowance	UW-Milwaukee	145,145	0
84.N/A	SFA	Administrative Cost Allowance	UW-Parkside	35,831	0
84.N/A	SFA	Administrative Cost Allowance	UW-Platteville	89,553	0
84.N/A	SFA	Administrative Cost Allowance	UW-River Falls	71,436	0
84.N/A	SFA	Administrative Cost Allowance	UW-Stevens Point	95,052	0
84.N/A	SFA	Administrative Cost Allowance	UW-Stout	118,547	0
84.N/A	SFA	Administrative Cost Allowance	UW-Superior	14,707	0
84.N/A	SFA	FED ADMIN ALLOW - FIN AIDS	UW-Eau Claire	187,591	0
84.N/A	SFA	Financial Aid Administrative Allowance	UW-Milwaukee	32,357	0
		Total Administrative Cost Allowance (Note 15)		<u>950,576</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>759,122,223</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	381,811	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,658,036	0
		Total Federal Program 93.264 (Note 13)		<u>2,039,847</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care	UW-Madison	5,699,191	0
93.364		Nursing Student Loans	UW-Madison	1,542,118	0
93.364		Nursing Student Loans	UW-Milwaukee	2,550,051	0
93.364		Nursing Student Loans	UW-Oshkosh	3,287,627	0
		Total Federal Program 93.364 (Note 13)		<u>7,379,796</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>15,118,834</u>	<u>0</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<u><u>774,241,057</u></u>	<u><u>0</u></u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u><b>\$ 19,797,810,149</b></u>	<u><b>\$ 2,834,237,438</b></u>

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# Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures funded by the federal government for the fiscal year ended June 30, 2023. For purposes of the schedule, federal programs have been classified as follows: 1) Individual Programs and Other Clusters, including grants received directly from the federal government and subawards received from other organizations; 2) the Research and Development (R&D) Cluster, including R&D grants received directly from the federal government and R&D subawards received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

Direct federal awards and subawards are presented for each federal agency by the Assistance Listing number (ALN) when available in the grant agreements or determinable based on an award's source and purpose. For grants that did not clearly state an ALN, the schedule includes the award, or a total for several awards, with an ALN that ends in "N/A" for not available. An "other identifying number," when available, is required to be shown if the ALN is not available. In order to separately identify expenditures associated with the response to the Novel Coronavirus (COVID-19), the designation of "COVID-19" has been added as a prefix to the applicable grant program names for grants that were fully or partially funded by COVID-19 legislation. For grants that had both COVID-19 and non-COVID-19 related expenditures, the COVID-19 and non-COVID-19 related expenditures are presented on separate lines in the schedule.

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

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including the University of Wisconsin (UW) System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes. Expenditures and amounts provided to subrecipients in the schedule are presented in accordance with the budgetary basis of accounting as described in this paragraph, except for amounts related to Unemployment Insurance (UI) (Assistance Listing number 17.225), which are reported on the accrual basis of accounting (Note 7), and the Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing number 10.551), which are reported based on settlement and issuance data (Note 18).

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 pass-through entities.

*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies. Amounts provided to subrecipients on the schedule reflect subawards made by a state agency to another entity outside of the State's reporting entity.

To eliminate double counting of subawards between state agencies, the schedule includes expenditures reported by the state agency that received and ultimately expended the subawarded funds but does not include these expenditures in the reported totals of the pass-through state agency. For subawards between state agencies, the pass-through state agency is cited within parentheses after the program name.

**C. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2022-23 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Board on Aging and Long Term Care (BALTC)
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 Financial Institutions (DFI)
- 9. Department of Health Services (DHS)**
- 10. Department of Justice (DOJ)**
- 11. Department of Military Affairs (DMA)**
- 12. Department of Natural Resources (DNR)**
- 13. Department of Public Instruction (DPI)**
- 14. Department of Revenue (DOR)
- 15. Department of Safety and Professional Services (DSPS)**
- 16. Department of Tourism (Tourism)**
- 17. Department of Transportation (DOT)**
- 18. Department of Veterans Affairs (DVA)**
- 19. Department of Workforce Development (DWD)**
- 20. District Attorney (DA)**
- 21. Educational Communications Board (ECB)
- 22. Elections Commission (Elections)
- 23. Employee Trust Funds (ETF)
- 24. Employment Relations Commission (ERC)
- 25. Kickapoo Reserve Management Board (KRMB)
- 26. Office of the Commissioner of Insurance (OCI)
- 27. Office of the Governor (GOV)
- 28. Office of the State Treasurer (OST)
- 29. Public Defender Board (PDB)**
- 30. Public Service Commission (PSC)**
- 31. Secretary of State (SOS)
- 32. State of Wisconsin Investment Board (SWIB)
- 33. University of Wisconsin System**
- 34. Wisconsin Court System (Courts)
- 35. Wisconsin Historical Society (WHS)
- 36. Wisconsin Technical College System (WTCS)

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW System is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System.

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

## **2. USE OF DE MINIMIS COST RATE**

DVA elected to use the 10 percent de minimis cost rate for indirect costs during FY 2022-23. No other state agencies elected to use the 10 percent de minimis cost rate permitted under 2 CFR s. 200.414 of Uniform Guidance.

## **3. FEDERAL SANCTIONS AND DISALLOWANCES**

There are actual or potential federal sanctions and disallowances for the Medical Assistance (MA) Program (Assistance Listing number 93.778), the E-Rate program from the federal Universal Service Fund (USF), the AmeriCorps Volunteers in Service to America (VISTA) program (Assistance Listing number 94.013), and the Emergency Rental Assistance (ERA) Program (Assistance Listing number 21.023).

### **A. Reporting and Refunding the Federal Share of Medicaid-Related Settlements and a Judgment**

On August 14, 2018, DHS received a draft report from the U.S. Department of Health and Human Services (DHHS) Office of Inspector General (OIG) recommending a disallowance related to the Medicaid Program. The OIG review covered the period from October 2008 through September 2016. The OIG concluded that DHS did not report and refund the full federal share of Medicaid-related settlements in the amount of \$27.6 million. DHS partially disagreed with the report. The Centers for Medicare & Medicaid Services (CMS) reviewed the report and determined that OIG underreported the settlement and requested that DHS refund \$31.0 million to the federal government. DHS submitted a formal objection letter to CMS in February 2021. On August 17, 2022, CMS issued a disallowance in the amount of \$24.9 million. On behalf of DHS, the Department of Justice (DOJ) appealed this disallowance to the Disallowance Appeals Board (DAB) on February 1, 2023. DAB is currently deliberating on a decision.

### **B. E-Rate Federal Funds Disallowance**

The federal e-rate program provides funding from the USF to reimburse the state for a percentage of funds used to support telecommunications availability in schools and libraries, provided primarily through the State's Technology for Educational Achievement (TEACH) program administered by DOA. On December 30, 2022, the Universal Service Administrative Company ("USAC"), acting on behalf of the Federal Communications

Commission (FCC or Commission), notified TEACH that it had received improper payments of \$1,206,542 from the USF and that the amount must be repaid by March 31, 2023. DOA repaid this amount as required on March 28, 2023.

**C. Volunteers in Service to America Disallowance**

Serve Wisconsin, the National and Community Service Board of the State of Wisconsin attached to DOA, sponsors the AmeriCorps VISTA program for the State of Wisconsin. The Corporation for National and Community Service, operating as AmeriCorps, notified Serve Wisconsin that it has disallowed \$46,846 of costs as a result of a pre-employment criminal history background check failing to meet the National Service Criminal History Checks (NSCHS) standards required by the National and Community Service Act of 1990, as amended by the Serve America Act (SAA). On December 22, 2023, AmeriCorps notified Serve Wisconsin that it does not deem the expenses to be allowable but confirms that they will not be pursuing a disallowance related to this self-report.

**D. Emergency Rental Assistance Excess Funds Determination**

The ERA Program, a program of the U.S. Department of Treasury (Treasury) established under the Consolidated Appropriations Act of 2021 and continued under the American Rescue Plan Act (ARPA) as “ERA2,” is administered by DOA. In February 2023, Treasury provided notification to DOA of an ERA2 Quarter 3 (September 30, 2022) Assessment Excess Funds Determination of \$31,374,234, which was an amount equal to the balance undrawn from Treasury as of the notification date. In March 2023, DOA appealed the determination under the basis that Treasury was considering incomplete data and that the State would voluntarily reallocate any amount subject to an Excess Funds Determination. DOA provided additional information to Treasury and on March 30, 2023, Treasury rescinded the excess funds determination for ERA2 Quarter 3.

**4. FOOD COMMODITIES**

Food commodities distributed during the fiscal year are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. The value of food commodities distributed during the fiscal year and the amount of food commodities on hand as of June 30, 2023, are shown in Table A for each program distributing food commodities.

Table A

**Food Commodity Assistance**

Assistance Listing Number	Federal Program Title	State Agency	Distributed	Inventory Balance June 30, 2023
10.555	National School Lunch Program	DPI	\$41,563,862	\$ 1,129
10.559	Summer Food Service Program for Children	DPI	86,064	0
10.565	Commodity Supplemental Food Program	DHS	5,062,652	0
10.569	Emergency Food Assistance Program (Food Commodities)	DPI	10,676,499	2,831,435
		DHS	5,868,218	0
<b>Total</b>			<b>\$63,257,295</b>	<b>\$2,832,564</b>

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

During FY 2022-23, DHS received \$29,814,659 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC Special Supplemental Nutrition Program for Women, Infants, and Children Rebates (Assistance Listing number 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR s. 246.16 (m) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled DHS to extend program benefits to 39,513 more people than could have been served during FY 2022-23 in the absence of the rebate contracts.

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

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (Assistance Listing number 14.228) provides funds to local units of government to complete infrastructure and facility projects or to grant or loan funds to businesses to assist with job creation and retention, or to homeowners or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$262,194 that was supported by funds returned to the State.



**7. UNEMPLOYMENT INSURANCE**

UI is a joint federal-state program financed by federal taxes under the Federal Unemployment Tax Act and by state payroll taxes under the State Unemployment Tax Act. The underlying framework of the UI system is contained in the Social Security Act (SSA). Title III of the SSA authorizes grants to states for the administration of state UI laws; Title IX authorizes the various components of the federal Unemployment Trust Fund. All reserves must be held by the federal Unemployment Trust Fund and cannot be commingled with other state funds. With limited exceptions, reserves may be used only to pay unemployment benefits. For this reason, the Wisconsin Unemployment Reserve Fund is accounted for outside of the State's central accounting system, and expenditures for UI are reported on the accrual basis of accounting, which recognizes expenditures in the period incurred, regardless of when the payment is made.

Expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (Assistance Listing number 17.225) include \$308,908,927 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$667,260 in federally funded benefits; negative \$15,549,286 in COVID-19 federal overpayment collections; \$52,987,194 in federally funded administrative costs; and \$16,285,638 in COVID-19 federally funded administrative costs.

**8. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (Assistance Listing number 20.205) include \$7,810 in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

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

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (Assistance Listing number 20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2023, totaled \$2,223,334 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 program (Assistance Listing number 39.003). DOA receives and distributes the federal surplus property. Reported federal expenditures of \$87,079 in the Schedule of Expenditures of Federal Awards for this program represents the fair market value of property distributed by DOA during FY 2022-23. During FY 2022-23, property with a fair market value of \$87,079 was received by DOA and, as of June 30, 2023, property with a fair market value of \$0 was on hand. The fair market value of the property is calculated at 23.34 percent of the property’s original acquisition cost based on guidance provided by the U.S. General Services Administration.

**11. CLEAN WATER STATE REVOLVING FUND AND DRINKING WATER STATE REVOLVING FUND**

The Environmental Improvement Fund (EIF) is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the EIF is the Clean Water Fund Program, which is funded primarily by the federal government under the Clean Water State Revolving Fund (Assistance Listing number 66.458), and the Safe Drinking Water Loan Program, which is funded primarily by the federal government under the Drinking Water State Revolving Fund (Assistance Listing number 66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in audited financial statements and other documents. New federally funded loans provided under these programs are included as expenditures in the Schedule of Expenditures of Federal Awards. Table B shows the balance of loans outstanding as of June 30, 2023.

Table B

**Clean Water and Safe Drinking Water Revolving Loan Funds**

Assistance Listing Number	Federal Program	Outstanding Balance <sup>1</sup> June 30, 2023
66.458	Clean Water State Revolving Fund	\$1,829,961,622
66.468	Drinking Water State Revolving Fund	398,795,967

<sup>1</sup> The outstanding balance amounts shown are comprised of both federal and state funding.

**12. IMMUNIZATION COOPERATIVE AGREEMENTS**

The value of vaccines distributed on behalf of the Wisconsin Immunization Program during FY 2022-23 was \$55,604,692. This amount is included as expenditures in the Immunization Cooperative Agreements (Assistance Listing number 93.268) program in the Schedule of Expenditures of Federal Awards.

**13. 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.

**14. FEDERAL STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY OF WISCONSIN SYSTEM**

The federal student loan programs shown in Table C are administered by UW System, and balances and transactions related to these programs are included in the UW System Fund financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the expenditures presented in the Schedule of Expenditures of Federal Awards. The following table shows the balance of loans outstanding as of June 30, 2023.

Table C

**Federal Student Loan Programs**

Assistance Listing Number	Federal Program	Outstanding Balance June 30, 2023
84.038	Federal Perkins Loan Program—Federal Capital Contributions	\$46,933,841
93.264	Nurse Faculty Loan Program (NFLP)	1,998,982
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	4,651,797
93.364	Nursing Student Loans	6,227,377
<b>Total</b>		<b>\$59,811,997</b>

**15. OTHER STUDENT LOAN PROGRAMS**

UW System participates in Federal Direct Student Loans (Assistance Listing number 84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Loan funds are provided by the U.S. Department of Education, and UW institutions are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2022-23 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection. Therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

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

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (Assistance Listing number 84.007), the Federal Work-Study Program (Assistance Listing number 84.033), the Federal Perkins Loan Program—Federal Capital Contributions (Assistance Listing number 84.038), and the Federal Pell Grant Program (Assistance Listing number 84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**17. 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.

**18. SNAP EBT BENEFITS REPORTING**

The total amount of Supplemental Nutrition Assistance Program (Assistance Listing number 10.551) benefits reported on the Schedule of Expenditures of Federal Awards is calculated from electronic benefits transfer (EBT) settlement data available to DHS. However, the amount reported for the COVID-19 portion of SNAP is based on EBT issuance data. Issuance data was used to approximate the relevant COVID-19 expenditures in the Schedule of Expenditures of Federal Awards due to the unavailability of SNAP EBT settlement data specific to the COVID-19 amounts.

**19. COST SWAPS**

In February 2021, a presidential memorandum was issued extending certain federal support to increase the reimbursement and other assistance provided by the Federal Emergency Management Agency (FEMA) to states in order to combat the COVID-19 pandemic. This memorandum allowed FEMA to pay 100 percent of the costs of activities that have previously been determined to be eligible, from the beginning of the pandemic in January 2020. During FY 2022-23, the State of Wisconsin received reimbursement from FEMA for expenditures that were previously covered using funding available through the Coronavirus Relief Fund (Assistance Listing number 21.019), Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027), and Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing number 93.323). During FY 2022-23, expenditures from prior fiscal years were transferred from the programs outlined in Table D to the Disaster Grants—Public Assistance (Assistance Listing number 97.036) and are reflected in the total expenditures reported for the Disaster Grants—Public Assistance on the FY 2022-23 Schedule of Expenditures of Federal Awards. The FY 2022-23 Schedule of Expenditures of Federal Awards does not reflect a reduction of the expenditures transferred out of the programs outlined in Table D.

Table D

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.019	Coronavirus Relief Fund—(FY 2020)	\$ 16,074,453
	Coronavirus Relief Fund—(FY 2021)	14,945,327
	Coronavirus Relief Fund—(FY 2022)	8,431,391
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2022)	38,377,768
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)—(FY 2022)	142,011,507
<b>Total</b>		<b>\$ 219,840,446</b>

During FY 2022-23, expenditures from a prior fiscal year were transferred from the CSLFRF to the Coronavirus Relief Fund and are reflected in the total expenditures reported for the Coronavirus Relief Fund on the FY 2022-23 Schedule of Expenditures of Federal Awards. The FY 2022-23 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table E.

Table E

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2021)	\$ 37,503,192
<b>Total</b>		<b>\$37,503,192</b>

During FY 2022-23, expenditures from a prior fiscal year were transferred from the CSLFRF to the ELC program and are reflected in the total expenditures reported for the ELC program on the FY 2022-23 Schedule of Expenditures of Federal Awards. The FY 2022-23 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table F.

Table F

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.027	State and Local Fiscal Recovery Funds—(FY 2022)	\$ 13,106,557
<b>Total</b>		<b>\$13,106,557</b>

During FY 2022-23, expenditures from a prior fiscal year were transferred from Coronavirus Relief Fund to the CSLFRF and are reflected in the total expenditures reported for the CSLFRF on the FY 2022-23 Schedule of Expenditures of Federal Awards. The FY 2022-23 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table G.

Table G

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.019	Coronavirus Relief Fund—(FY 2022)	\$216,345
<b>Total</b>		<b>\$216,345</b>

During FY 2022-23, expenditures from a prior fiscal year were transferred from the Coronavirus Relief Fund to the ELC program and are reflected in the total expenditures reported for the ELC program on the FY 2022-23 Schedule of Expenditures of Federal Awards. The FY 2022-23 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table H.

Table H

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.019	Coronavirus Relief Fund—(FY 2022)	\$82,087
<b>Total</b>		<b>\$82,087</b>

**20. OTHER DISALLOWANCES**

**A. Emergency Assistance for Non-Public Schools and American Rescue Plan—Emergency Assistance to Non-Public Schools**

During state FY 2022-23, DPI notified a recipient of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021– Emergency Assistance for Non-Public Schools (CRRSA EANS) (Assistance Listing number 84.425R) and American Rescue Plan—Emergency Assistance to Non-Public Schools (ARP EANS) (Assistance Listing number 84.425V) that it received improper payments of \$409,428 and \$121,155, respectively, and that these amounts must be repaid by May 22, 2023. As of June 30, 2023, these amounts had not been repaid.

**B. CARES Emergency Solutions Grant Program**

The U.S. Department of Housing and Urban Development (HUD) provided funding to the State through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Emergency Solutions Grant-CV (ESG-CV) Program. As a result of subrecipient monitoring, in FY 2023, DOA identified \$197,808 of disallowed costs due to failure to obtain documentary evidence that the clients were imminently at risk of homelessness as required by 24 CFR § 576.500(b)(3). DOA has requested from HUD a limited waiver for good cause, pursuant to 24 CFR § 5.110, of certain regulatory requirements associated with the ESG-CV funding. DOA has requested from HUD a limited waiver for good cause pursuant to 24 CFR § 5.110, of certain regulatory requirements associated with the ESG-CV funding, which HUD advised cannot be provided. HUD has agreed to discuss with DOA whether there are alternative subrecipient corrective actions available.

**C. American Rescue Plan Act Disallowance**

The U.S. Department of the Treasury provided funding to the State through the American Rescue Plan Act (ARPA) CSLFRF program, \$73,470,708 of which was invested in the Diverse Business Assistance (DBA) Grant program to provide investments in chambers of commerce and nonprofit organizations that help small businesses owned by individuals disproportionately affected by the public health emergency. In FY 2023, DOA identified \$794,752 of DBA costs that could not be substantiated, and in FY 2024 terminated the grant agreement. The termination is currently in litigation.

**D. Title IV-E Adoption Assistance**

In October 2023, DCF identified an error in the calculation of adoption assistance supplemental payments. Most of these payments were partially funded by Title IV-E Adoption Assistance (Assistance Listing number 93.659). The department is in the process of determining the total amount of the error going back to 2011. The federal portion will be returned on the Title IV-E quarterly financial report Form CB-496 for the quarter ending June 30, 2024. The estimated total error is \$1.0 million.

**E. Federal Perkins Loan Program**

On December 14, 2023, UW-Madison became aware of a Federal Perkins Loan Program/Title IV (Assistance Listing number 84.038) methodology application, which may not be consistent with the Code of Federal Regulations publication-related guidelines. This methodology difference may result in an overcharge of allowable collection costs that can be charged to the Federal Aid – Student Loans fund. UW-Madison is investigating the source and assumptions that were used for the Federal Perkins Loan Program submissions, which are reported in our financial statements. The impact on the FY 2022-23 Schedule of Expenditures of Federal Awards is undetermined at this time. UW-Madison has engaged an external accounting firm to review the calculations and intends to have this issue fully resolved by the end of FY 2023-24.

**21. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

The U.S. Department of the Treasury has determined that recipients' use of CSLFRF (Assistance Listing number 21.027) revenue loss funds under expenditure category group 6, "Revenue Replacement" does not give rise to a subrecipient relationship. During FY 2022-23, the amount of CSLFRF expenditures paid as aids to organizations under projects that were classified as expenditure category 6.1, and were not reported as amounts provided to subrecipients on the FY 2022-23 Schedule of Expenditures of Federal Awards are outlined in Table I.



Table I

Assistance Listing Number	Federal Program	State Agency Abbreviation	Treasury EC 6.1 Aids to Organizations Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds	DOA	\$ 348,697,175
21.027	Coronavirus State and Local Fiscal Recovery Funds	DHS	44,104,052
21.027	Coronavirus State and Local Fiscal Recovery Funds	DWD	38,331,481
21.027	Coronavirus State and Local Fiscal Recovery Funds	DATCP	33,668,359
21.027	Coronavirus State and Local Fiscal Recovery Funds	DOJ	3,674,673
21.027	Coronavirus State and Local Fiscal Recovery Funds	DCF	2,243,007
21.027	Coronavirus State and Local Fiscal Recovery Funds	DVA	1,558,038
21.027	Coronavirus State and Local Fiscal Recovery Funds	DNR	630,420
21.027	Coronavirus State and Local Fiscal Recovery Funds	WTCS	248,458
<b>Total</b>			<b>\$473,155,663</b>

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## **Corrective Action Plans**

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STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Trina Zanow, Division Administrator

**Corrective Action Plan**

**Finding 2023-001:** Department of Administration/Division of Enterprise Technology Information Security Access Review Process

**Planned Corrective Action:**

LAB Recommendation	DOA/DET Planned Corrective Action	Anticipated Completion Date
We recommend the Department of Administration, Division of Enterprise Technology: <ul style="list-style-type: none"> <li>for certain types of accounts, develop access review requirements by December 29, 2023;</li> </ul>	DOA/DET has developed access review requirements for active directory accounts that were shared with a vendor specializing in access review automation.	Completed – November 6, 2023
We recommend the Department of Administration, Division of Enterprise Technology: <ul style="list-style-type: none"> <li>for certain types of accounts, work with a vendor to obtain an automated tool to perform access review in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the review and retaining documentation of the review and the updates made to access by June 30, 2024; and</li> </ul>	DOA/DET is working with a vendor to obtain an automated tool to perform access reviews of active directory privileged and non-privileged accounts in accordance with the State of Wisconsin IT Security Policy Handbook. The access reviews performed will include updating access based on the review and retaining documentation of the review and the updates made to access.	June 30, 2024
We recommend the Department of Administration, Division of Enterprise Technology: <ul style="list-style-type: none"> <li>for other types of accounts, perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including by updating access based on the review and retaining documentation of the review and the updates made to access, by December 29, 2023.</li> </ul>	DOA/DET will perform access reviews of other types of privileged and non-privileged accounts (e.g. local accounts, mainframe accounts) in accordance with the State of Wisconsin IT Security Policy Handbook. The access reviews performed will include updating access based on the review and retaining documentation of the review and the updates made to access.	December 29, 2023

Person responsible for corrective action:  
Troy Stairwalt, Chief Information Security Officer (CISO)  
Division of Enterprise Technology  
Troy.Stairwalt@wisconsin.gov

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STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Trina Zanow, Division Administrator

**Corrective Action Plan**

**Finding 2023-002:** Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process

**Planned Corrective Action:**

LAB Recommendation	DOA/DET Planned Corrective Action	Anticipated Completion Date
We recommend the Department of Administration, Division of Enterprise Technology develop a plan and begin to identify and document exceptions where agencies are noncompliant or partially compliant with controls listed in the State of Wisconsin IT Security Policy Handbook and related standards by April 30, 2024.	DOA/DET will develop a plan and begin to identify and document exceptions where agencies are noncompliant or partially compliant with controls listed in the State of Wisconsin IT Security Policy Handbook and related standards. DOA/DET will communicate the plan with agency security officers and IT directors.	April 30, 2024

Person responsible for corrective action:  
Troy Stairwalt, Chief Information Security Officer (CISO)  
Division of Enterprise Technology  
Troy.Stairwalt@wisconsin.gov



## STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Trina Zanow, Division Administrator

### Corrective Action Plan

**Finding 2023-003:** Department of Administration Information Technology Oversight and Monitoring Responsibilities

**Planned Corrective Action:**

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
We recommend the Wisconsin Department of Administration, Division of Enterprise Technology comply with its statutory responsibilities to provide oversight and monitoring of executive branch agency adherence to the State's IT policies by:	DOA/DET will comply with its statutory responsibilities to provide oversight and monitoring of executive branch agencies by implementing the below recommendations.	N/A
Developing and communicating to executive branch agencies by May 31, 2024, a monitoring plan to review the effectiveness of all agency-reported compliance with controls in the State of Wisconsin IT Security Policy Handbook and related standards; and	DOA/DET will develop a monitoring plan to review the effectiveness of all agency-reported compliance with controls in the State of Wisconsin IT Security Policy Handbook and related standards. The plan will be communicated to executive branch agencies.	May 31, 2024
Updating its risk management program by December 29, 2023, including by considering the risks related to approved policy exceptions and remediating known vulnerabilities.	DOA/DET will update its risk management program and plan to include risks related to approved policy exceptions and remediating known vulnerabilities.	December 29, 2023

Person responsible for corrective action:  
Troy Stairwalt, Chief Information Security Officer (CISO)  
Division of Enterprise Technology  
Troy.Stairwalt@wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
David Pawlisch, Division Administrator

**Corrective Action Plan**

**Finding 2023-100:** Multiple Grants—Federal Funding Accountability and Transparency Act Reporting

**Auditor Recommendation:**

Review its procedures for Federal Funding Accountability and Transparency Act (FFATA) reporting and make any needed adjustments to ensure all original subaward agreements and amendments are updated in FSRS in a timely manner.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department or DOA) takes seriously its responsibility to ensure the State's stakeholders and the public have access to timely and transparent information about federal award spending decisions. The Department will review and, as necessary, revise its FFATA reporting procedures to ensure that all original subaward agreements and amendments are updated in the FFATA Subaward Reporting System (FSRS) in a timely manner as required by 2 CFR s. 170.

**Auditor Recommendation:**

Develop and implement procedures to ensure subawards funded by program income for the Community Development Block Grant program are reported in the FFATA Subaward Reporting System accurately and in a timely manner or document why the subaward was exempt from FFATA reporting.

**Planned Corrective Action:**

The Department will consult with officials from the U.S. Department of Housing and Urban Development (HUD) regarding the requirement to report subawards either partially or fully funded by Community Development Block Grant program income in FSRS to develop and implement procedures to accurately and in a timely manner complete the same or document why the subaward was exempt from FFATA reporting.

**Anticipated Completion Date:** June 30, 2024

**Persons responsible for corrective action:**

David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)





STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
David Pawlisch, Division Administrator

**Corrective Action Plan**

**Finding 2023-101:** Homeowner Assistance Fund – Service Organization Controls

**Auditor Recommendation:**

Obtain the service organization audit report for the computer system used to administer the Homeowner Assistance Fund.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) has requested and will obtain the service organization audit report for the computer system used to administer the Homeowner Assistance Fund.

**Anticipated Completion Date:** Immediately following the issuance of the service organization audit report for the period ended May 31, 2024, which is anticipated to be received not later than September 30, 2024.

**Auditor Recommendation:**

Complete a review of the service organization audit report, assess the effectiveness of the internal controls on the computer system maintained by the service organization, and document its review.

**Planned Corrective Action:**

The Department will develop the means to inform and document its review of the service organization audit report and its assessment of the effectiveness of the internal controls on the computer system maintained by the service organization. The Department will utilize those means to evidence reviews and assessments it completed but did not document as reported to and by the auditors, and for future received service organization audit reports, including the report that will be obtained for the period ended May 31, 2024.

**Anticipated Completion Date:** June 30, 2024, as related to the development and use of the means to evidence prior completed but undocumented reviews and assessments, and within thirty days of receipt of the service organization audit report for the period ended May 31, 2024, which is anticipated to be received not later than September 30, 2024.

**Auditor Recommendation:**

Complete a review of the complementary user entity controls at the Department of Administration that are required to be in place for it to rely on the service organization audit report, document its review, and implement user entity controls, if needed.

**Planned Corrective Action:**

The Department will develop the means to inform and document its review of the complementary user entity controls at the Department that are required to be in place for it to rely on the service organization audit report, and will implement user entity controls, if needed. The Department will utilize those means to evidence the review of complementary user entity controls it completed but did not document as reported to and by the auditors, and for complementary user entity controls contained in future service organization audit reports, including the report that will be obtained for the period ended May 31, 2024.

**Anticipated Completion Date:** June 30, 2024, as related to the development and use of the means to document the prior completed but undocumented review, and within thirty days of receipt of the service organization audit report for the period ended May 31, 2024, which is anticipated to be received not later than September 30, 2024.

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**Persons responsible for corrective action:**

David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
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STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
David Pawlisch, Division Administrator

**Corrective Action Plan**

**Finding 2023-102:** Emergency Rental Assistance Program—Documentation to Support Applicant Eligibility and Benefit Payments

**Auditor Recommendation:**

Obtain required documentation for the four applicants we identified or seek to recoup improper benefit payments it made to these applicants.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) requested and received from the auditors the four applicants they identified. The Department has reviewed available documentation in its eligibility and benefit determination system and will work with the responsible community action agencies and Energy Services, Inc. (ESI) to obtain required documentation supporting the applicants' eligibility to receive Wisconsin Emergency Rental Assistance (WERA) Program benefits. Should the Department determine that it provided WERA Program benefits to ineligible recipients, it will seek to recoup the payments made.

**Auditor Recommendation:**

Provide additional training and technical assistance to the community action agencies and Energy Services, Inc. (ESI) on the adequacy of supporting documentation that is to be obtained and entered into Home Energy (HE) Plus by the community action agencies and ESI.

**Planned Corrective Action:**

The Department will provide additional training and technical assistance to the community action agencies and ESI on the adequacy of supporting documentation obtained and entered into Home Energy (HE) Plus, its eligibility and benefit determination system, based on its monitoring of accepted documentation.

**Anticipated Completion Date:** June 30, 2024.

**Persons responsible for corrective action:**

David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
David Pawlisch, Division Administrator

**Corrective Action Plan**

**Finding 2023-103:** Emergency Rental Assistance Program—Subrecipient Monitoring

**Auditor Recommendation:**

Review its existing monitoring procedures and ensure adequate management oversight procedures are established, documented, and followed.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) has reviewed its existing monitoring procedures, designed to ensure that subrecipients use the subaward for authorized purposes, take timely and appropriate action on all deficiencies detected through monitoring, and comply with the terms and conditions of the subaward, as required by 2 CFR s. 200.332 (d) through (f), and its own policies and procedures. The Department will improve the completeness and effectiveness of its monitoring program by ensuring that management oversight procedures are appropriately established, documented, and followed.

**Auditor Recommendation:**

Complete review and follow-up with the community action agencies or Energy Services, Inc. (ESI) identified by its existing monitoring procedures.

**Planned Corrective Action:**

The Department will complete review and follow-up with the community action agencies or Energy Services, Inc. (ESI) in accordance with its existing monitoring procedures.

**Auditor Recommendation:**

Consider if additional monitoring should be completed for the community action agencies or ESI for the months during FY 2022-23 when the Department of Administration paused monitoring for the Emergency Rental Assistance Program.

**Planned Corrective Action:**

To maintain the integrity of its Emergency Rental Assistance monitoring program, the Department will complete additional monitoring of the community action agencies and ESI during FY 2022-23, including during the period acceptance of new program applications was temporarily paused.

**Anticipated Completion Date:** June 30, 2024.

**Persons responsible for corrective action:**

David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
David Pawlisch, Division Administrator

### Corrective Action Plan

**Finding 2023-104:** Homeowner Assistance Fund—Documentation to Support Applicant Eligibility and Benefit Payments

**Auditor Recommendation:**

Revise its procedures to ensure the Department of Administration completes a sufficient review to ensure adequate supporting documentation is included in the Homeowner Assistance Fund program’s computer system prior to an approval of the benefit payment.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) will revise its procedures to ensure it completes a sufficient review to ensure adequate supporting documentation is included in the Homeowner Assistance Fund program’s computer system prior to an approval of the benefit payment.

**Auditor Recommendation:**

Provide training or other technical assistance to the community action agencies on the adequacy of supporting documentation agencies are to obtain, evaluate, and enter into the Homeowner Assistance Fund program’s computer system.

**Planned Corrective Action:**

The Department will provide additional training and technical assistance to the community action agencies on the adequacy of supporting documentation agencies are to obtain, evaluate, and enter into the Homeowner Assistance Fund program’s computer system, the requirements for which are as contained in its *Wisconsin Help for Homeowners (WHH) Program Manual*. Training and technical assistance will be provided through communications with program administrators and during program monitoring. The Department further notes that, after providing nearly \$70 million in assistance to help prevent foreclosure through mortgage, tax, and utility payments to more than 8,600 Wisconsin households facing pandemic-related financial hardship, the WHH Program closed to new applications on March 8, 2024.

**Anticipated Completion Date:** June 30, 2024.

**Persons responsible for corrective action:**

David Pawlisch, Administrator  
Division of Energy, Housing and Community Resources  
[david.pawlisch@wisconsin.gov](mailto:david.pawlisch@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Jana Steinmetz, Administrator

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**Corrective Action Plan**

**Finding 2023-105:** Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

**Auditor Recommendation:**

We recommend the Wisconsin Department of Administration ensure only allowable costs are charged to federal grant programs, and work with the U.S. Department of the Treasury to resolve the questioned costs we identified related to the Coronavirus State and Local Fiscal Recovery Funds program.

**Planned Corrective Action:**

The Wisconsin Department of Administration (Department) resolved the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) costs questioned by the auditors by recouping from the school district the amount of the overpayment and obtaining from the local law enforcement agencies documentation of additional eligible expenses in amounts not less than the overpayments. The Department will continue to ensure only allowable costs are charged to federal grant programs.

**Anticipated Completion Date:** December 18, 2023

**Person responsible for corrective action:**

Colleen Holtan, Director  
Bureau of Financial Management  
Division of Enterprise Operations  
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## STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary  
Brian Pahnke, Division Administrator

### Corrective Action Plan

**Finding 2023-106:** Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting

#### Auditor Recommendation:

We recommend the Wisconsin Department of Administration:

- alter its approach to report only the amount of the subaward modifications into the FFATA Subaward Reporting System (FSRS) based on the guidance on [FSRS.gov](https://www.fedac.gov);
- update the existing Department of Administration guidance being used by state agencies to provide subaward modifications to the Department of Administration for submission to FSRS;
- provide training to all state agencies to ensure consistent reporting across state agencies; and
- maintain its current approach of reporting cumulative amounts of the subaward only if it receives specific guidance from the Office of Management and Budget indicating that it should report subaward modifications cumulatively.

#### Planned Corrective Action:

The Wisconsin Department of Administration (Department) is committed to accountability and transparency in federal award administration, as is the objective of Federal Funding Accountability and Transparency Act (FFATA) reporting under 2 CFR s. 170. The Department's Division of Executive Budget and Finance (DEBF) uploads required reporting information to the FFATA Subaward Reporting System (FSRS) on behalf of most state agencies, based on information reported by those agencies that had identified subaward data subject to FFATA reporting.

Specific to subaward modifications, the auditors indicate the approach used by DEBF that reports in FSRS the cumulative amount of the subaward rather than the modification amount, is incorrect as is evidenced by the subaward results that appear on [USASpending.gov](https://www.usaspending.gov) when all entries are considered. The Department shares the auditor's observations relative to the amounts appearing on [USASpending.gov](https://www.usaspending.gov) though believes [FSRS.gov](https://www.fedac.gov) to contain contradictory guidance relative to subaward modification, including guidance referenced by the auditors.

*The guidance on [FSRS.gov](https://www.fedac.gov) indicates that reporting should be completed each month and that reopening the existing record to report changes would be incorrect. The guidance also indicates that modifications to subawards, such as a de-obligation in the award amount or other corrections, should be made in the original subaward record in FSRS.*

Accordingly, DEBF has sought guidance from the Office of Management and Budget (OMB) about how changes to subawards are to be reported in FSRS in order that it may modify, as necessary, its approach to report only the amount of the subaward modifications into FSRS, update existing Department of Administration guidance being used by state agencies to provide subaward modifications to DEBF for submission to FSRS, and provide training to all state agencies to ensure consistent reporting across state agencies. DEBF will maintain its current approach of reporting cumulative amounts of the subaward only if it receives specific guidance from OMB indicating that it should report subaward modifications cumulatively.



**Anticipated Completion Date:** June 30, 2024

**Person responsible for corrective action:**

Dustin Trickle, Executive Policy & Budget Manager  
State Budget Office  
Division of Executive Budget & Finance  
[dustin.trickle1@wisconsin.gov](mailto:dustin.trickle1@wisconsin.gov)



Wisconsin Department of  
Children and Families

Governor Tony Evers  
Secretary Emilie Amundson  
dcf.wisconsin.gov

### Corrective Action Plan

#### **Finding 2023-200: Social Services Block Grant—Subrecipient Contracts**

**Planned Corrective Action:**

The DCF Bureau of Finance will update current subrecipient contracts containing Social Services Block Grant (SSBG) funds to include information required under 2 CFR section 200.332. The bureau will incorporate the SSBG fund source into existing procedures which identify the federal assistance listing numbers for subrecipient contracts.

**Anticipated Completion Date:**

The bureau will complete this work by June 30, 2024.

Person responsible for corrective action:

Rachelle Armstrong, Director  
Bureau of Finance  
Rachelle.Armstrong@wisconsin.gov



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

## Corrective Action Plan

### Finding 2023-201: Refugee and Entrant Assistance State / Replacement Designee Administered Programs – Subrecipient Monitoring

#### Planned Corrective Action:

The DCF Bureau of Finance currently performs risk assessments for subrecipients meeting either the state single audit threshold or federal single audit threshold. The bureau will review and update subrecipient risk evaluation procedures to ensure all subrecipients receive a risk assessment, even in cases of lower dollar amount subawards.

The DCF Bureau of Refugee Programs (BRP) monitors all subrecipients for compliance with state and federal requirements pertaining to the grants they receive. In certain cases during State Fiscal Year 2023, BRP made decisions to differentiate monitoring activities of certain partners according to bureau established priorities, which included but were not limited to programs related to refugee employment, distribution of benefits, and reduction of refugees' use of public benefits. These programs received BRP's highest degree of formal monitoring (on-site case file reviews), while other programs were monitored through program desk reviews of subrecipient reports and direct communication with subrecipients in accordance with the results of those reviews. During SFY 2023 and the beginning of SFY2024, BRP piloted and then implemented a new comprehensive program desk monitoring plan and annual monitoring schedule. BRP will continue to review these tools to ensure that all subrecipients are appropriately monitored and that all monitoring activities are appropriately documented. In addition, BRP will review existing subrecipient contracts to ensure appropriate monitoring plans are in-place and customized as needed according to subrecipient risk assessments, administered as planned, and that ongoing monitoring activities are adequately documented.

#### Anticipated Completion Date:

The bureaus will complete this work by June 30, 2024.

Persons responsible for corrective action:

Rachelle Armstrong, Director  
Bureau of Finance  
[Rachelle.Armstrong@wisconsin.gov](mailto:Rachelle.Armstrong@wisconsin.gov)

Bojana Zoric Martinez, Director  
Bureau of Refugee Programs  
[Bojana.ZoricMartinez@wisconsin.gov](mailto:Bojana.ZoricMartinez@wisconsin.gov)



Wisconsin Department of  
Children and Families

Governor Tony Evers  
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### Corrective Action Plan

#### **Finding 2023-202: Multiple Grants – Federal Funds Accountability and Transparency Act Reporting**

**Planned Corrective Action:**

The DCF Bureau of Finance will review the current FFATA query design and adjust the query to ensure reporting occurs the month following the subaward date. Until the query adjustments are made, the bureau will manually review contracts to ensure timely reporting.

**Anticipated Completion Date:**

The bureau will complete manual reviews by April 30, 2024 and will implement query adjustments by December 31, 2024.

Person responsible for corrective action:

Rachelle Armstrong, Director  
Bureau of Finance  
Rachelle.Armstrong@wisconsin.gov



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Kirsten L. Johnson, Secretary

DATE: December 21, 2023

TO: Lisa Kasel, Assistant Audit Director  
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Eligibility for the Children’s Health Insurance Program

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-300: Eligibility for the Children’s Health Insurance Program. This is the department’s Corrective Action Plan.

**Recommendation (2023-300): Eligibility for the Children’s Health Insurance Program**

*We recommend the Wisconsin Department of Health Services work with the federal government to resolve these improper payments, including the determination of the total amount of improper payments, and return these amounts to the federal government, as appropriate.*

**Wisconsin Department of Health Services Planned Corrective Action:**

The Division of Medicaid Services (DMS) acknowledges that we maintained eligibility under the Children’s Health Insurance Program (CHIP) for individuals who had turned age 19, including SCHIP participants. It was our overarching policy to not terminate health care coverage upon certain changes in circumstances for Medicaid participants during the federal public health emergency (PHE). To comply with this policy, DHS made system changes at the beginning of the pandemic to maintain eligibility for all participants. After CMS provided additional information specific to SCHIP, DHS considered whether to make the necessary system changes to terminate SCHIP participants who turned 19 during the public health emergency. Because of the system limitation and DHS’s overarching goals to maintain continuous coverage, amongst other reasons, DHS decided to temporarily keep all CHIP participants enrolled until the public health emergency ended.

DMS leaders met with CMS leaders on May 11, 2022, to discuss this compliance issue and related systems limitations. During that meeting, CMS indicated that they understood the system and communication challenges of having a single program that combines Medicaid and CHIP. CMS also acknowledged that the federal public health emergency was likely to end at any time, so making the required system changes would not be prudent.

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Memo to Lisa Kasel  
November 28, 2023  
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CMS said they would follow up with Wisconsin if they determined that further state action was needed, but they did not communicate to us after the meeting that they felt the compliance issue needed to be addressed. This confirmed the Medicaid Director's decision to not pursue costly systems changes to support a change that might only be needed for a short period of time.

After the PHE ended, DHS took proactive steps to identify aged-out CHIP participants and ensure that their eligibility was redetermined in the first two months of unwinding. In contrast to the rest of the CHIP and Medicaid population, whose renewals were distributed over a 12-month period from June 2023 through May 2024, these members' renewals were accelerated to June and July 2023, so that their CHIP coverage would end as soon as possible after the end of the PHE.

While we agree conceptually with the finding, the questioned costs identified do not consider that many (if not most) of the ineligible members would have been eligible for Medicaid as childless adults upon aging out of the CHIP program. We will discuss this likelihood with CMS and if necessary, use data available in our CARES eligibility system to assess how many of these members did retain eligibility as childless adults or in other categories of Medicaid after completing renewals in June and July.

**Anticipated Completion Date:** March 31, 2024

Person responsible for corrective action:  
Jori Mundy, Director  
Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services  
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STATE OF WISCONSIN

# Legislative Audit Bureau

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Hotline: 1-877-FRAUD-17[www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab)  
[AskLAB@legis.wisconsin.gov](mailto:AskLAB@legis.wisconsin.gov)

## Finding 2023-300

### Rebuttal from the Wisconsin Legislative Audit Bureau

As stated in the finding, and as acknowledged by DHS, DHS maintained continuous eligibility for SCHIP participants who were over age 19. This eligibility requirement continued through the public health emergency. Since CHIP and Medicaid are separate programs, consideration of whether these participants could have been eligible for the Medicaid program would not have been part of our audit. Payments to providers for these participants were funded by SCHIP and not the Medicaid program.



State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Kirsten L. Johnson, Secretary

DATE: March 4, 2024

TO: Lisa Kasel, Assistant Audit Director  
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Social Services Block Grant –  
Subrecipient Contracts

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2023-301: Social Services Block Grant – Subrecipient Contracts. This is the department's Corrective Action Plan.

**Recommendation (2023-301): Social Services Block Grant – Subrecipient Contracts**

*We recommend the Wisconsin Department of Health Services update its procedures for contract development to ensure information provided in its subrecipient contracts identifies the Social Services Block Grant as the federal funding source for the basic county allocation of the community aids program related to the transferred Temporary Assistance for Needy Families funds.*

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will change the Assistance Listing Number (ALN) for Temporary Assistance for Needy Families funds transferred to the Social Services Block Grant (SSBG) to the SSBG's ALN, 93.667, for future Basic County Allocation contracts.

**Anticipated Completion Date:** July 31, 2024

Person responsible for corrective action:  
Rebecca Mogensen, Section Chief  
Managerial Accounting, Bureau of Fiscal Services, Division of Enterprise Services  
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State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 4, 2024

TO: Lisa Kasel, Assistant Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Social Services Block Grant – FFATA Reporting

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2023-302: Social Services Block Grant – FFATA Reporting. This is the department's Corrective Action Plan.

**Recommendation (2023-302): Social Services Block Grant – FFATA Reporting**

***We recommend the Wisconsin Department of Health Services:***

- Revise its procedures for Federal Funding Accountability and Transparency Act reporting to ensure all subawards funded by federal grants are included in reports used to identify subawards for reporting; and
- Develop procedures to identify and report subawards made by the state agencies to which it has transferred federal funding.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will update FFATA procedures to ensure all DHS federal programs are included in FFATA reporting. DHS will also develop procedures to report the subawards made by other state agencies to whom DHS has transferred federal funding.

**Anticipated Completion Date:** August 31, 2024

Person responsible for corrective action:

Vanessa Salata, Section Chief  
 Expenditure Accounting, Bureau of Fiscal Services, Division of Enterprise Services  
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State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 7, 2024

TO: Lisa Kasel, Assistant Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Medical Assistance – IRIS Financial  
 Integrity and Accountability Oversight Activities

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-303: Medical Assistance – IRIS Financial Integrity and Accountability Oversight Activities. This is the department’s response.

**Recommendation (2023-303): Medical Assistance – IRIS Financial Integrity and Accountability Oversight Activities**

*We recommend the Wisconsin Department of Health Services:*

- Implement the financial integrity and accountability oversight activities in its approved waiver; or
- Determine if alternative oversight activities that meet the objective to provide financial integrity and accountability oversight can be performed; and
- Work with the federal government to determine whether an amendment to its current waiver is needed.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the finding to complete an audit of 20 percent of the claims exceeding \$2,500 or more. DHS will conduct this audit for such claims from July 1, 2023, onward.

DHS agrees with the finding to complete a data integrity audit of the IRIS participant data submitted by the fiscal employer agents (FEAs) through the Information Exchange System. For CY 2022, DHS completed an aggregated comparison by FEA of submitted encounter and funding data to evaluate the completeness of submissions. As encounter data submissions for CY 2023 are finalized, DHS will conduct an aggregated comparison as well as a detailed data integrity audit of encounter records using random sampling to comply with waiver requirements.

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Memo to Lisa Kasel  
March 7, 2024  
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**Anticipated Completion Date:** September 30, 2024

Person responsible for corrective action:  
Daniel Bush, Section Manager  
Division of Medicaid Services, Bureau of Rate Setting, IRIS Fiscal Management Section  
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State of Wisconsin  
Department of Health Services

Tony Evers, Governor  
Kirsten L. Johnson, Secretary

DATE: March 15, 2024

TO: Lisa Kasel, Assistant Audit Director  
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Multiple Programs – Federal Funding  
Accountability and Transparency Act Reporting

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-304: Multiple Programs – Federal Funding Accountability and Transparency Act Reporting. This is the department’s response.

**Recommendation (2023-304): Multiple Programs – Federal Funding Accountability and Transparency Act Reporting**

*We recommend the Wisconsin Department of Health Services improve its Federal Funding Accountability and Transparency Act reporting procedures to accurately report required award information in a timely manner, including the date the subaward agreement was signed, and develop procedures to identify and report subawards made by state agencies to which it has transferred federal funding.*

**Wisconsin Department of Health Services Planned Corrective Action:**

LAB issued a finding in March 2023 to improve FFATA reporting. At that time, LAB was aware that DHS was transitioning from CARS to GEARS, and DHS was not investing in significant updates to CARS. When CARS was transitioned to GEARS in July 2023, the activation date, which closely approximates or is equal to the obligation/signed date, became available and DHS began using it for new awards then. It should be noted that the obligation date has minimal to no impact on the federal spending data on USASpending.gov.

DHS remains unconvinced that using the date signed for grant amendments is a more accurate representation of the data to the public on USASpending.gov. However, we will comply with the recommendation.

Lastly, DHS will develop procedures to obtain information related to the subawards provided by federal funds transferred to another agency or determine whether responsibility for FFATA should be delegated to the agency receiving transferred funds.

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March 15, 2024  
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**Anticipated Completion Date:** June 30, 2024

Person responsible for corrective action:  
Vanessa Salata, Section Chief  
Expenditure Accounting Section, Bureau of Fiscal Services, Division of Enterprise Services  
[vanessaa.salata@dhs.wisconsin.gov](mailto:vanessaa.salata@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 15, 2024

TO: Carolyn Stittleburg, Deputy State Auditor for  
 Financial Audit  
 Legislative Audit Bureau

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

SUBJECT: Response to Interim Audit Memo – Activities to Support State,  
 Tribal, Local and Territorial (STLT) Health Department Response  
 to Public Health or Healthcare Crises – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2023-305: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises – Subrecipient Monitoring. This is the department's response.

**Recommendation (2023-305): Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises – Subrecipient Monitoring**

*We recommend the Wisconsin Department of Health Services:*

- Develop a written monitoring plan for the Health Disparities program that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports; and procedures for documenting management oversight of the monitoring plan.

**Wisconsin Department of Health Services Planned Corrective Action:**

The Department of Health Services (DHS), Division of Public Health (DPH) Grant Managers and their designees are responsible for subrecipient monitoring. As part of the ongoing monitoring, DHS DPH recognized opportunities for improvement of this process and began developing a new Internal Controls Checklist during FY 2022-23. On February 15, 2024, DHS DPH Bureau of Operations provided training to DHS DPH staff who regularly work on financial, granting, and/or contracting items on a new Internal Controls Checklist for Federal Funding. This checklist provides DHS DPH federal Grant Managers and their designees a best practice tool for reviewing how their grant activities are carried out and to ensure their consistency with the terms and conditions of the federal award and with federal and state policies.

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Memo to Carolyn Stittleburg  
 March 15, 2024  
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The Internal Controls Checklist guides DHS DPH federal Grant Managers and their designees through a series of questions that, among other things, direct them to have knowledge of, follow, and maintain written policies for administering federal grant programs; document procedures for verifying invoices; archive relevant documentation; ensure financial reports are submitted timely; monitor subgrantees for fiscal and program requirements; document procurement authority; and monitor expenses against waiver and contract limits.

The Internal Controls Checklist is to be signed by the Grant Managers or their designees in the last quarter of the grant. The policy states the Section Manager is accountable to make sure the Checklist is completed accurately. Using the Internal Controls Checklist will formalize management oversight as it will be signed by the Section Manager overseeing the grant.

The Internal Controls Checklist will be updated to identify the need for subrecipient monitoring to be attributed to the risk levels of subrecipients. Also, it will include direction to document procedures for completing and documenting desk reviews of subrecipient invoices and procedures for assessing and documenting the reliance that can be placed on review of a subrecipient's single audit report.

Grant Managers and their designees are encouraged to use the Internal Controls Checklist as a monitoring plan by evaluating each item in the checklist and saving the procedures, documents, and emails associated with those steps in a folder, in addition to the program's usual record keeping practice, to enhance the effectiveness of the information. Grant Managers and their designees may also produce a separate monitoring plan instead of using the Internal Controls Checklist, and if a separate document is produced, management oversight will be documented within the plan.

***We recommend the Wisconsin Department of Health Services:***

- Develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence.

**Wisconsin Department of Health Services Planned Corrective Action:**

Grant Managers and their designees maintain documentation related to subrecipient monitoring in various ways, and to provide better consistency, the newly created Internal Controls Checklist provides some recommendations. The Internal Controls Checklist recommends Grant Managers, and their designees develop plans for archiving relevant documents for program administration and maintain information to support subgrantee monitoring, including risk analyses and reporting. Individual units in DHS DPH will develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence.

***We recommend the Wisconsin Department of Health Services:***

- Provide sufficient training to the Department of Health Services staff administering the Health Disparities program to ensure all subrecipient monitoring responsibilities are completed consistently and are based on the risk assessment level determined.

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**Wisconsin Department of Health Services Planned Corrective Action**

Current Grant Managers and their designees in DHS DPH who oversee federally awarded programs will be informed of the federal requirements as they relate to 2 CRF s. 200.331, through specific subrecipient monitoring training. DHS DPH will administer annual trainings to Grant Administrators and their designees on subrecipient monitoring requirements and policies for conducting risk assessments.

**Anticipated Completion Date:** June 30, 2024

Person responsible for corrective action:  
Christina Isenring, Director  
Bureau of Operations, Division of Public Health  
[christinam.isenring@dhs.wisconsin.gov](mailto:christinam.isenring@dhs.wisconsin.gov)





State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 15, 2024

TO: Carolyn Stittleburg, Deputy State Auditor for  
 Financial Audit  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Public Health Emergency Response:  
 Cooperative Agreement for Emergency Response: Public Health Crisis  
 Response – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-306: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response – Subrecipient Monitoring. This is the department’s response.

- Recommendation (2023-306): Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response – Subrecipient Monitoring**

*We recommend the Wisconsin Department of Health Services:*

- Review the tracking spreadsheets completed in fiscal year 2022-23, and complete the assessment of the progress and fiscal reports and consideration of potential unallowable costs, document the conclusions, and return funding to the federal government if costs were determined to be unallowable;

**Wisconsin Department of Health Services Planned Corrective Action:**

Emergency Health Care (OPEHC) will create a workgroup that includes subject matter expert staff from all impacted areas that will be tasked with reviewing all the tracking spreadsheets for fiscal year 2022-2023. Staff will conduct the recommended assessment on all progress and fiscal reporting to determine any possible unallowable costs under the parameters of the cooperative agreement. The workgroup will coordinate efforts, as needed, with impacted health departments and workers. The workgroup will document all conclusions and, in coordination with leadership, will work with the correct federal agency to discuss and complete any necessary next steps.

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 March 15, 2024  
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*We recommend the Wisconsin Department of Health Services:*

- Develop a written monitoring plan for the Cooperative Agreements program that includes a description of the subrecipient monitoring expected for low-moderate-, and high-risk subrecipients; procedures for completing and documenting review of the progress and fiscal reports; procedures for completing and documenting desk reviews or on-site visits; procedures for assessing and documenting the reliance that can be placed on review of a subrecipient's single audit report; and procedures for documenting management oversight of the monitoring plan.

**Wisconsin Department of Health Services Planned Corrective Action:**

The Department of Health Services (DHS), Division of Public Health (DPH) Grant Managers and their designees are responsible for subrecipient monitoring. As part of the ongoing monitoring, DHS DPH recognized opportunities for improvement of this process and began developing a new Internal Controls Checklist during FY 2022-23. On February 15, 2024, DHS DPH Bureau of Operations provided training to DHS DPH staff who regularly work on financial, granting, and/or contracting items on a new Internal Controls Checklist for Federal Funding. This checklist provides DHS DPH federal Grant Managers and their designees a best practice tool for reviewing how their grant activities are carried out and to ensure their consistency with the terms and conditions of the federal award and with federal and state policies.

The Internal Controls Checklist guides DHS DPH federal Grant Managers and their designees through a series of questions that, among other things, direct them to have knowledge of, follow, and maintain written policies for administering federal grant programs; document procedures for verifying invoices; archive relevant documentation; ensure financial reports are submitted timely; monitor subgrantees for fiscal and program requirements; document procurement authority; and monitor expenses against waiver and contract limits.

The Internal Controls Checklist is to be signed by the Grant Managers or their designees in the last quarter of the grant. The policy states the Section Manager is accountable to make sure the Checklist is completed accurately. Using the Internal Controls Checklist will formalize management oversight as it will be signed by the Section Manager overseeing the grant.

The Internal Controls Checklist will be updated to identify the need for subrecipient monitoring to be attributed to the risk levels of subrecipients. Also, it will include direction to document procedures for completing and documenting review of the progress and fiscal reports, procedures for completing and documenting desk reviews or on-site visits, and for procedures for assessing and documenting the reliance that can be placed on review of a subrecipient's single audit report.

Grant Managers and their designees are encouraged to use the Internal Controls Checklist as a monitoring plan by evaluating each item in the checklist and saving the procedures, documents, and emails associated with those steps in a folder, in addition to the program's usual record keeping practice, to enhance the effectiveness of the information. Grant Managers and their designees may also produce a separate monitoring plan instead of using the Internal Controls Checklist, and if a separate document is produced, management oversight will be documented within the plan.

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*We recommend the Wisconsin Department of Health Services:*

- Develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence.

**Wisconsin Department of Health Services Planned Corrective Action:**

Grant Managers and their designees maintain documentation related to subrecipient monitoring in various ways, and to provide better consistency, the newly created Internal Controls Checklist provides some recommendations. The Internal Controls Checklist recommends Grant Managers and their designees develop plans for archiving relevant documents for program administration and to maintain information to support subgrantee monitoring, including risk analyses and reporting. Individual units in DHS DPH will develop a central location to maintain documentation related to the subrecipient monitoring, including email correspondence.

*We recommend the Wisconsin Department of Health Services:*

- Provide sufficient training to the Department of Health Services staff administering the Health Disparities program to ensure all subrecipient monitoring responsibilities are completed consistently and are based on the risk assessment level determined.

**Wisconsin Department of Health Services Planned Corrective Action:**

Current Grant Managers and their designees in DHS DPH who oversee federally awarded programs will be informed of the federal requirements as they relate to 2 CRF s. 200.331, though specific subrecipient monitoring. DHS DPH will administer annual trainings to Grant Administrators and their designees on subrecipient monitoring requirements and policies for conducting risk assessments.

**Anticipated Completion Date:** June 30, 2025

Person responsible for corrective action:  
Natalie Easterday, Director  
Office of Preparedness & Emergency Health Care, Division of Public Health  
[natalie.easterday@dhs.wisconsin.gov](mailto:natalie.easterday@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 15, 2024

TO: Carolyn Stittleburg, Deputy State Auditor for  
 Financial Audit  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Coronavirus State and Local Fiscal  
 Recovery Funds – Unallowable Costs

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-307: Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs. This is the department’s response.

**Recommendation (2023-307): Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs**

***We recommend the Wisconsin Department of Health Services:***

- Review its current procedures for approving invoices related to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program to ensure the steps required for approving invoices are appropriate and documented, and that documentation is maintained either in STAR or in a central location accessible in the event of employee turnover;
- Take additional steps to ensure that expenditures charged to the CSLFRF program are within the period of performance;
- Provide training to staff responsible for approving invoices to ensure staff understand what documentation is required to support approvals and the required period of performance for the CSLFRF; and
- Work with the Wisconsin Department of Administration and the U.S. Department of the Treasury to resolve the questioned costs related to the CSLFRF program.

**Wisconsin Department of Health Services Planned Corrective Action:**

As CSLFRF programs have matured, DHS has continually reviewed and revised our processes. We will take this opportunity to ensure that procedures surrounding approving of invoices, storing of documentation, and comprehension of the period of performance are updated and understood by our grant administrators, including providing training as necessary.

DHS will work with DOA and US Treasury to resolve the questioned costs.

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**Anticipated Completion Date:** September 30, 2024

Person responsible for corrective action:  
Christina Isenring, Director  
Bureau of Operations, Division of Public Health  
[christinam.isenring@dhs.wisconsin.gov](mailto:christinam.isenring@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 19, 2024

TO: Carolyn Stittleburg, Deputy State Auditor for  
 Financial Audit  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Aging Cluster – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2023-308: Aging Cluster – Subrecipient Monitoring. This is the department's response.

**Recommendation (2023-308): Aging Cluster – Subrecipient Monitoring**

*We recommend the Wisconsin Department of Health Services:*

- Create a centralized tracking process to monitor the receipt of the quarterly financial reports and semiannual financial reports from each Area Agency on Aging, including follow-up procedures when reports are not provided.

**Wisconsin Department of Health Services Planned Corrective Action:**

We will create a centralized tracking process that documents receipt of quarterly reports from each of the three Area Agencies on Aging, which we require to provide the basis for our annual federal reports. This tracking tool will also document any follow up measures taken if reports are late or not submitted.

*We recommend the Wisconsin Department of Health Services:*

- Implement procedures to document the review and approval of the quarterly financial reports and semiannual financial reports, including related follow-up and resolution.

**Wisconsin Department of Health Services Planned Corrective Action:**

The centralized tracking process will include documentation of the review and approval of the reports, including any follow up to address and resolve problems with the submissions.

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Memo to Carolyn Stittleburg  
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*We recommend the Wisconsin Department of Health Services:*

- Develop and maintain in a central location documentation related to the monitoring procedures performed, including email correspondence or documentation of oversight meetings such as agendas and significant discussion topics.

**Wisconsin Department of Health Services Planned Corrective Action:**

We will create and deploy standard agenda templates for our oversight meetings with Area Agency on Aging program management and fiscal management and will record minutes of these meetings including documenting attendance, topics address, and decisions requiring follow-up actions.

The new tracking tools and the meeting agendas and minutes will be maintained in shared document storage space for ready access by all management and fiscal team members and will be monitored by leadership for completion.

**Anticipated Completion Date:** June 1, 2024

Person responsible for corrective action:  
Cynthia Ofstead, Director  
Office on Aging, Bureau of Aging and Disability, Division of Public Health  
[cynthia.ofstead@dhs.wisconsin.gov](mailto:cynthia.ofstead@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Kirsten L. Johnson, Secretary

DATE: March 18, 2024

TO: Carolyn Stittleburg, Deputy State Auditor for  
 Financial Audits  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Coronavirus State and Local Fiscal  
 Recovery Funds – Unallowable Costs

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2023-309: Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs. This is the department’s Corrective Action Plan.

**Recommendation (2023-309): Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs**

*We recommend the Wisconsin Department of Health Services ensure it retains documentation to support the costs charged to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, and work with the Department of Administration and the U.S. Department of the Treasury to resolve the questioned costs we identified.*

**Wisconsin Department of Health Services Planned Corrective Action:**

As CSLFRF programs have matured, DHS has continued to review and revise our processes. DHS will take this opportunity to ensure that procedures surrounding approving of invoices, storing of documentation, and comprehension of the period of performance are updated and understood by our grant administrators.

DHS will work with DOA and US Treasury to resolve the questioned costs.

**Anticipated Completion Date:** June 30, 2024

Person responsible for corrective action:  
 Natalie Easterday, Director  
 Office of Preparedness and Emergency Health Care, Division of Public Health  
[natalie.easterday@dhs.wisconsin.gov](mailto:natalie.easterday@dhs.wisconsin.gov)





Jill K. Underly, PhD, State Superintendent

### Corrective Action Plan

#### Finding 2023-400: Education Stabilization Fund—ESSER Fund Reporting

**Planned Corrective Action:** The Wisconsin Department of Public Instruction (DPI) will use data reporting procedures established after FY21 data to address the FY20 data reporting discrepancies found during the audit. These procedures include data quality testing to ensure data accuracy and will address the discrepancies between the information reported in the federal portal and the data collected in DPI's grant management system.

DPI will have the corrected data available for the Re-Open Data Collection Reporting Period by June 30, 2024.

Additionally, DPI will utilize the federal Re-Open Data Collection Reporting period for FY22 to address the discrepancies identified in expenditure data previously reported and use our quality assurance procedures to ensure FY22 data is reflective of the accurate grants management data within WISEgrants and the ESF ESSER report.

The federal Re-Open Data Collection Reporting period for FY22 data is between July 29, 2024, and August 15, 2024. The United States Department of Education will not re-open the portal sooner.

**Anticipated Completion Date:** June 30, 2024

Person responsible for corrective action:

Shelly Babler, Director  
 Title I and School Support Team  
 Division for Student and School Success  
 Department of Public Instruction  
[shelly.babler@dpi.wi.gov](mailto:shelly.babler@dpi.wi.gov)

Kyle Peaden, Assistant Director  
 Title I and School Support Team  
 Division for Student and School Success  
 Department of Public Instruction  
[kyle.peaden@dpi.wi.gov](mailto:kyle.peaden@dpi.wi.gov)

**WisDOT Division of Business Management**  
4822 Madison Yards Way, 8th Floor South  
PO Box 7915  
Madison, WI 53707-7915

**Governor Tony Evers**  
**Secretary Craig Thompson**  
[wisconsindot.gov](http://wisconsindot.gov)  
Phone: (608) 266-2090  
[Casey.Newman@dot.wi.gov](mailto:Casey.Newman@dot.wi.gov)



Date: March 14, 2024

To: Carolyn Stittleburg  
Deputy State Auditor for Financial Audit

From: Cody Castillo, Controller  
Department of Transportation

Subject: Finding 2023-500: Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs

I am writing to you in response to the finding 2023-500: Coronavirus State and Local Fiscal Recovery Funds. I agree with the finding and recommendation that was identified during the audit. Please see our below action plan that was conducted as soon as we were made aware of the issue:

### Corrective Action Plan

#### Finding 2023-500: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

**Planned Corrective Action:** Communication was sent out on October 2<sup>nd</sup>, 2023, to the Division of State Patrol on what classifications were deemed allowable for reimbursement to prevent future unallowable costs. On October 9<sup>th</sup>, 2023, a journal was completed for \$2,173.12 to remove the unallowable costs from the grant. Lastly, on October 10<sup>th</sup>, the process of reviewing and approving the expenditures being submitted for reimbursement are now completed in three different organizational areas in the Department to ensure compliance with the MOA.

**Anticipated Completion Date:** Completed on October 10<sup>th</sup>, 2023

Person responsible for corrective action:  
Cody Castillo, WisDOT Controller  
Division of Business Management, Bureau of Financial Management  
[Cody.Castillo@dot.wi.gov](mailto:Cody.Castillo@dot.wi.gov)

Department of Workforce Development  
 Secretary's Office  
 201 E. Washington Avenue  
 P.O. Box 7946  
 Madison, WI 53707  
 Telephone: (608) 266-3131  
 Fax: (608) 266-1784  
 Email: [sec@dwd.wisconsin.gov](mailto:sec@dwd.wisconsin.gov)



Tony Evers, Governor  
 Amy Pechacek, Secretary

### Corrective Action Plan

#### Finding 2023-600: WIOA Cluster—Federal Funding Accountability and Transparency Act Reporting

**RECOMMENDATION:** We recommend the Wisconsin Department of Workforce Development implement procedures for review and oversight of its Federal Funding Accountability and Transparency Act reporting to ensure all required subawards of \$30,000 or more, including amendments or modifications, are identified and submitted in a timely manner and accurate award information, including the date the subaward agreement was signed, is reported.

**Planned Corrective Action:** DWD will update its procedures to ensure compliance with FFATA reporting requirements. These procedures include compliance monitoring and oversight controls. In particular, DWD will implement procedures requiring DWD to use the date the subaward was signed as the obligation/action date on the FFATA report.

**Anticipated Completion Date:** April 30, 2024

**Person responsible for corrective action:**

Name, Title: Lynda Jarstad, Administrator  
 Division or Unit (if applicable): Administrative Services Division  
 Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES

Tony Evers, Governor

Telephone 608-266-2621  
Toll Free 1-888-936-7463  
TTY Access via relay - 711



Date: March 19, 2024

Subject: DNR Corrective Action Plan

### Corrective Action Plan

#### **Finding 2023-800: Geographic Programs - Great Lakes Restoration Initiative— Subrecipient Monitoring**

##### **Planned Corrective Action:**

DNR will develop a written plan for monitoring subrecipients for the Geographic Programs-Great Lakes Restoration initiative program. This plan will include completing a documented risk assessment for each subrecipient and specific steps for monitoring subrecipients based on the assessed level of risk.

In addition, DNR will develop a process to ensure that subrecipient audit reports are received, the review is documented and will follow-up with subrecipients to ensure all audit reports are received.

*Anticipated Completion Date: 11/1/24*

Name, Title: Wade Strickland, Director  
Office: Office of Great Waters  
Email address: [wade.strickland@wisconsin.gov](mailto:wade.strickland@wisconsin.gov)

Person responsible for corrective action:  
Name, Title: Karen Van Schoonhoven, Finance Director  
Division or Unit (if applicable): Internal Services Division  
Email address: [karena.vanschoonhoven@wisconsin.gov](mailto:karena.vanschoonhoven@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF JUSTICE

Josh Kaul  
Attorney General

17 W. Main Street  
P.O. Box 7951  
Madison, WI 53707-7951

Kristina J. Trastek  
Division Administrator  
Division of Management Services

### Corrective Action Plan

#### Finding 2023-900: Crime Victim Assistance—Federal Funding Accountability and Transparency Act Reporting

##### Planned Corrective Action:

The WI Department of Justice modified the procedure relating to awarding grants in DOJ's grants management system (Egrants). The updated process defines that the "Award Date" field in Egrants will reflect the date of which WI DOJ signs the award document. The Award Date is the field utilized by the Egrants FFATA Report used to do reporting to DOA. The Award Date will now be defined as the date the award is signed by the DOJ signing authority, which will produce accurate data in the FFATA Report and data will be reported to DOA in the month following the Award Date, as required. The procedure for awarding grants in Egrants has been updated. This revised process will ensure that applicable grants will be reported to DOA by the required due date.

In addition, DOJ has become aware of a FSRS query that will allow us to review the grants that were uploaded and we can now provide verification. DOJ has revised our procedures to add the process of reviewing the query to ensure that all applicable grants reported to DOA have been uploaded to FSRS.

*Anticipated Completion Date: The new process begins 3/12/2024.*

##### Person responsible for corrective action:

Name, Title	Darcey Varese, Financial Manager
Division or Unit (if applicable)	Division of Management Services, BBF
Email address	varesedl@doj.state.wi.us