

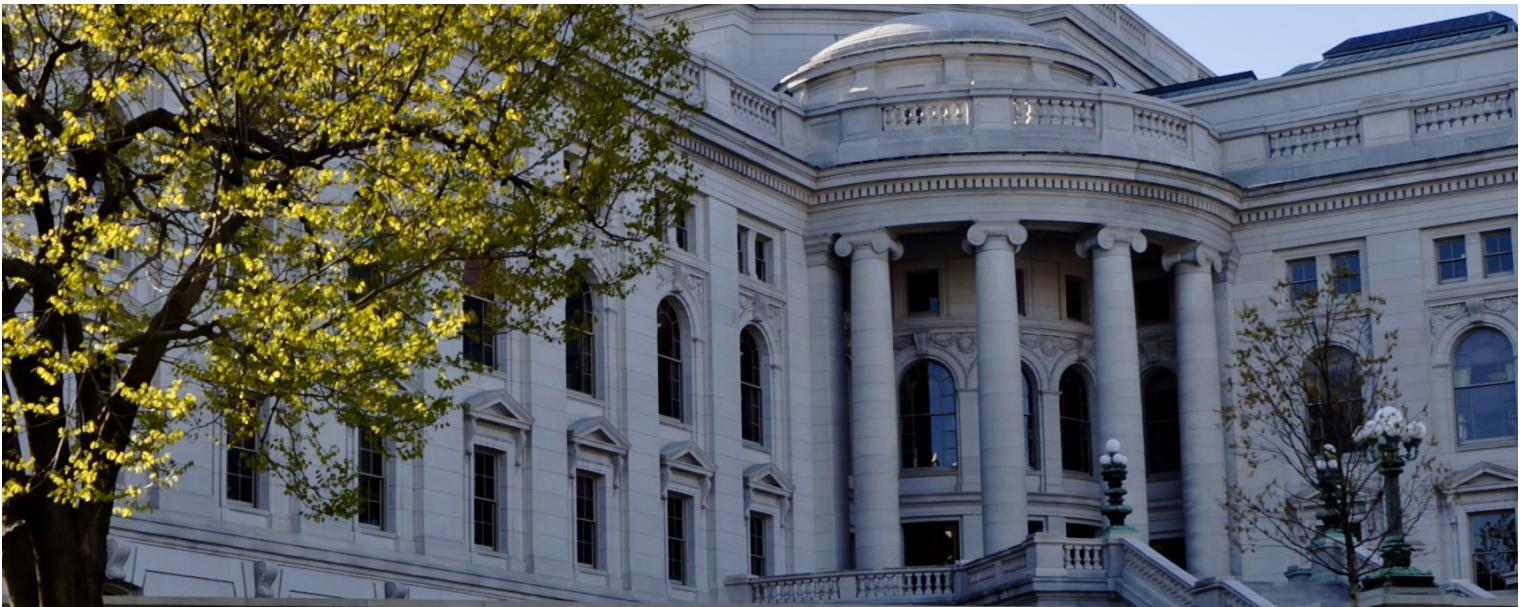


STATE OF WISCONSIN  
**Legislative Audit Bureau**  
NONPARTISAN • INDEPENDENT • ACCURATE

Report 21-6  
March 2021

# State of Wisconsin

## FY 2019-20 Single Audit





# State of Wisconsin

## FY 2019-20 Single Audit



STATE OF WISCONSIN

Legislative Audit Bureau

NONPARTISAN • INDEPENDENT • ACCURATE

Report 21-6  
March 2021



## Legislative Audit Bureau

---

**State Auditor**  
Joe Chrisman

**Deputy State Auditor  
for Financial Audit**  
Carolyn Stittleburg

**Financial Audit  
Directors**  
Kendra Eppler  
Sherry Haakenson  
Erin Scharlau

**Assistant Financial  
Audit Directors**  
Brian Geib  
Lisa Kasel

**Publications Designer  
and Editor**  
Susan Skowronski

**Office Administrator**  
Allyssa Costello

**Senior Bureau  
Assistant**  
Katie McDonnell

**Bureau Assistant**  
Megan Schmitz

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

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

---

The Bureau accepts confidential tips about fraud, waste, and mismanagement in any Wisconsin state agency or program through its hotline at 1-877-FRAUD-17.

For more information, visit [www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab).

### Team Leaders

Emily Albrecht  
Martha Czerniakowski  
Bruce Flinn  
Jenny Frank  
Nathan Heimler  
Jennifer Multerer  
Katie Natzke  
Thi Nguyen  
Matt Rossi  
Keri Routhieaux  
BreeAnn Schlenske  
Dominic Schuh  
Matthew Terpstra  
Bridget Wieser  
Brandon Woller

### Auditors

Jessica Albrecht  
Kasey Bernard  
Stephanie Besst  
Kimberly Cantwell  
Nicholas Dorey  
Emma Dugenske  
Paul Hauser  
Kristen Hephner  
John Holland  
Aidan Hutchison  
Nicole Kulcyk  
Cheng Lian  
Anne Lombardi  
Erin Ludmer  
Audrey Manser  
Haley Marks  
James Malone  
Andrew McGuire  
Matthew Owensby  
Lauren Pawlowski  
Cristina Peterson  
Samuel Rebenstorf  
Sara Sanders  
Nathaniel Staley  
Phillip Stapel  
Erik Thulien  
Ger Vang  
Elizabeth Wilson  
Nancy Xiong  
Chloe Zhang



# Contents

---

<b>Letter of Transmittal</b>	<b>1</b>
<b>Introduction</b>	<b>3</b>
<b>Auditor's Report</b>	<b>15</b>
<b>Auditor's Reports on Federal Programs</b>	<b>19</b>
<b>Department of Administration</b>	<b>25</b>
<b>Department of Children and Families</b>	<b>29</b>
<b>Department of Health Services</b>	<b>33</b>
<b>Department of Public Instruction</b>	<b>59</b>
<b>Department of Workforce Development</b>	<b>63</b>
<b>University of Wisconsin System</b>	<b>69</b>
<b>Other Agencies</b>	<b>73</b>
<b>State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2020</b>	<b>75</b>

<b>AUDITEE SECTION</b>	<b>93</b>
<b>State of Wisconsin Summary Schedule of Prior Audit Findings</b>	<b>95</b>
<b>State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2020</b>	<b>121</b>
<b>Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2020</b>	<b>197</b>
<b>Corrective Action Plans</b>	<b>209</b>





STATE OF WISCONSIN

---

# Legislative Audit Bureau

Joe Chrisman  
State Auditor

22 East Mifflin Street, Suite 500  
Madison, Wisconsin 53703

Main: (608) 266-2818  
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)

March 31, 2021

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

Dear Senator Cowles and Representative Kerkman:

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

Our report contains the auditor's reports on internal control and compliance related to financial reporting and federal program administration, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA). In fiscal year (FY) 2019-20, state agencies administered \$16.6 billion in federal financial assistance, including \$3.4 billion in assistance expended as a result of the public health emergency and separately identified on the SEFA. We qualified our opinion on compliance related to physical inventory for the Food Distribution Cluster at the Department of Health Services, and for the Child Nutrition Cluster at the Department of Public Instruction.

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 found state agencies generally complied with federal requirements. We made 22 recommendations to improve administration of federal programs and to address deficiencies in internal controls over financial reporting. We also identified \$1.6 million of questioned costs that state agencies charged inappropriately to federal funds.

We followed up on the status of corrective actions to address audit findings we reported in our FY 2018-19 single audit report (report 20-3). 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,

A handwritten signature in black ink, appearing to read 'Joe Chrisman', is written over a light blue horizontal line.

Joe Chrisman  
State Auditor

JC/CS/ss



---

# Introduction

---

***State agencies administered  
\$16.6 billion in federal  
financial assistance  
in FY 2019-20.***

Wisconsin state agencies administered a total of \$16.6 billion in federal financial assistance during fiscal year (FY) 2019-20 including \$15.3 billion in cash assistance, \$1.2 billion in noncash assistance, and \$161.8 million in outstanding loan balances. This total also includes \$3.4 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 2019-20 audit for FY 2019-20 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 compliance with requirements applicable to each major program, on its internal control over compliance, and on its SEFA.

Our opinion on the State's FY 2019-20 financial statements was included in the State's Comprehensive Annual Financial Report, which was issued by the Wisconsin Department of Administration (DOA) in December 2020 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, was submitted to the federal government as required by Uniform Guidance.

## Federal Programs

*In FY 2019-20, 13 federal programs or clusters accounted for 89.8 percent of federal financial assistance administered by state agencies.*

In FY 2019-20, the State administered 13 federal programs or clusters with expenditures greater than \$100.0 million. Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program. The 13 largest programs or clusters accounted for 89.8 percent of the \$16.6 billion in federal financial assistance state agencies administered during FY 2019-20, as shown in Table 1.

Table 2 shows the amount of federal financial assistance administered by each state agency. Seven state agencies accounted for 97.5 percent of the federal expenditures and had primary responsibility for administering the State's largest federal programs or clusters during FY 2019-20 including:

- the Department of Health Services (DHS), which administered the Medicaid Cluster, the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program, and the Children's Health Insurance Program (CHIP);
- the Department of Workforce Development (DWD), which administered the Unemployment Insurance (UI) program;
- the Department of Transportation (DOT), which administered the Highway Planning and Construction Cluster;
- the University of Wisconsin (UW) System, which administered federal student financial assistance under the Student Financial Assistance Cluster, and a variety of research and development grants under the Research and Development Cluster;
- the Department of Public Instruction (DPI), which administered the Child Nutrition Cluster, the Special Education Cluster (IDEA), and Title I Grants to Local Educational Agencies;
- the Department of Children and Families (DCF), which administered the Child Care and Development Fund (CCDF) Cluster, and the

Temporary Assistance for Needy Families (TANF) Cluster; and

- DOA, which administered the Coronavirus Relief Fund.

Table 1

**State of Wisconsin**  
**Federal Programs or Clusters with Expenditures Greater than \$100.0 Million**  
FY 2019-20

Federal Program or Cluster <sup>1</sup>	Primary Recipient	Expenditures <sup>2</sup>	Percentage of Total
Medicaid Cluster	Department of Health Services	\$ 6,234,097,507	37.5%
Unemployment Insurance <sup>3</sup>	Department of Workforce Development	3,437,246,788	20.7
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	1,074,645,729	6.5
Highway Planning and Construction Cluster	Department of Transportation	964,835,449	5.8
Student Financial Assistance Cluster	University of Wisconsin System	934,240,862	5.6
Research and Development Cluster	University of Wisconsin System	644,496,846	3.9
Child Nutrition Cluster	Department of Public Instruction	279,710,765	1.7
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	276,552,049	1.7
Children's Health Insurance Program (CHIP)	Department of Health Services	226,510,233	1.4
Special Education Cluster (IDEA)	Department of Public Instruction	224,516,406	1.4
Coronavirus Relief Fund	Department of Administration	219,764,232	1.3
Temporary Assistance for Needy Families (TANF) Cluster	Department of Children and Families	204,994,444	1.2
Title I Grants to Local Educational Agencies	Department of Public Instruction	186,533,638	1.1
Subtotal		14,908,144,948	89.8
Other Federal Programs or Clusters <sup>4</sup>		1,697,259,446	10.2
<b>Total</b>		<b>\$16,605,404,394</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 \$100.0 million.

Table 2

**State of Wisconsin**  
**Summary Schedule of Expenditures of Federal Awards, by Agency**  
 FY 2019-20

Agency	Expenditures <sup>1</sup>
Department of Health Services	\$ 7,939,442,506
Department of Workforce Development	3,567,652,695
University of Wisconsin System	1,767,484,249
Department of Transportation	1,070,979,478
Department of Public Instruction	861,132,095
Department of Children and Families	644,045,446
Department of Administration	336,021,403
Department of Natural Resources	94,997,852
Department of Military Affairs	85,785,781
Department of Revenue	68,626,357
Department of Justice	53,014,466
Department of Veterans Affairs	51,791,256
Wisconsin Technical College System	19,857,500
Department of Agriculture, Trade and Consumer Protection	12,448,672
Department of Corrections	9,807,946
Public Service Commission	7,444,791
Elections Commission	4,043,586
State Fair Park	2,793,379
Board for People with Developmental Disabilities	2,014,685
Wisconsin Court System	1,231,804
Wisconsin Historical Society	1,229,641
Wisconsin Humanities Council	1,173,353
Department of Tourism	804,012
Department of Safety and Professional Services	613,958
Child Abuse and Neglect Prevention Board	455,977
Public Defender Board	416,655
Other State Agencies <sup>2</sup>	94,851
<b>Total</b>	<b>\$16,605,404,394</b>

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

<sup>2</sup> Includes the federal expenditures incurred by the following state agencies: Department of Financial Institutions, Educational Communications Board, Labor and Industry Review Commission, Department of Employee Trust Funds, Office of the Commissioner of Insurance, Wisconsin Employment Relations Commission, Ethics Commission, Secretary of State, and the Office of the Governor.

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 2019-20.***

As shown in Table 3, our FY 2019-20 audit focused on 18 type A programs or clusters and four type B programs or clusters. These programs or clusters were administered primarily by eight state agencies and accounted for 77.0 percent of the \$16.6 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 2018-19 single audit report (report 20-3). Our FY 2019-20 single audit report includes those findings that are required to be reported under Uniform Guidance, such as findings related to the audit of the State’s financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

Table 3

**State of Wisconsin**  
**Federal Programs or Clusters Selected for Audit**  
FY 2019-20

Federal Program or Cluster <sup>1</sup>	Primary Recipient	Expenditures <sup>2</sup>
Medicaid Cluster	Department of Health Services	\$ 6,234,097,507
Unemployment Insurance <sup>3</sup>	Department of Workforce Development	3,437,246,788
Highway Planning and Construction Cluster	Department of Transportation	964,835,449
Research and Development Cluster	University of Wisconsin System	644,496,846
Child Nutrition Cluster	Department of Public Instruction	279,710,765
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	276,552,049
Children's Health Insurance Program	Department of Health Services	226,510,233
Coronavirus Relief Fund	Department of Administration	219,764,232
Foster Care—Title IV-E	Department of Children and Families	71,631,094
Airport Improvement Program	Department of Transportation	62,610,879
Education Stabilization Fund, including the Higher Education Emergency Relief Fund	University of Wisconsin System	58,108,587
Adoption Assistance	Department of Children and Families	52,162,605
Social Services Block Grant	Department of Health Services	42,635,859
Child and Adult Care Food Program	Department of Public Instruction	35,205,813
Crime Victim Assistance	Department of Justice	33,341,933
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Department of Administration	32,101,014
Food Distribution Cluster	Department of Health Services, Department of Public Instruction	34,279,992
Workforce Innovation and Opportunity Act (WIOA) Cluster	Department of Workforce Development	30,323,673
Aging Cluster	Department of Health Services	25,788,027
Student Support and Academic Enrichment Program	Department of Public Instruction	12,082,770
Opioid State Targeted Response (STR)	Department of Health Services	10,068,466
Maternal, Infant and Early Childhood Home Visiting Grant Program	Department of Children and Families	8,609,878
<b>Total</b>		<b>\$12,792,164,459</b>

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

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

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

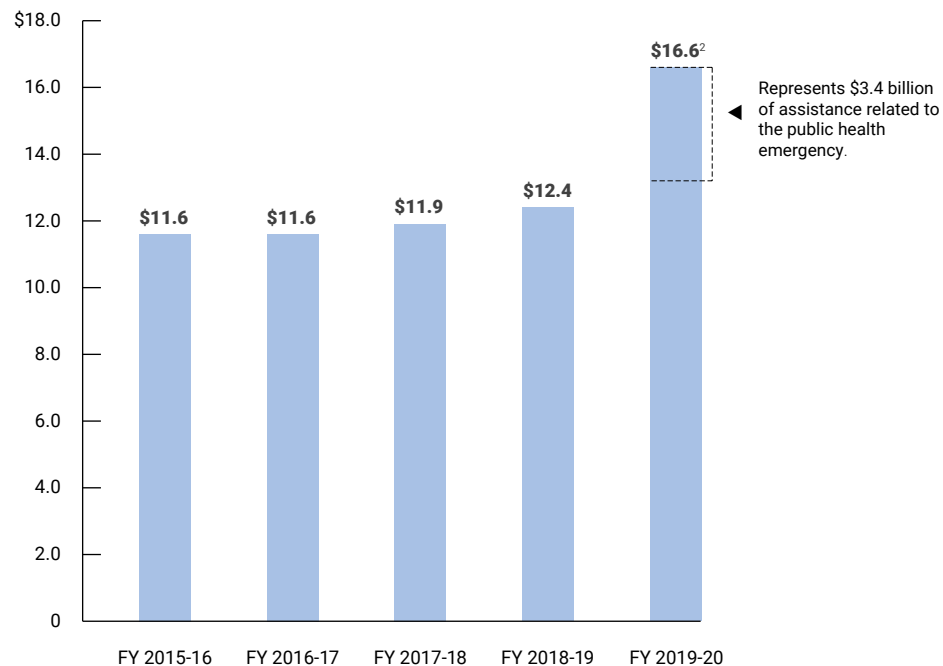


## Federal Funding for the Public Health Emergency

Total federal financial assistance increased by \$5.0 billion from \$11.6 billion in FY 2015-16 to \$16.6 billion in FY 2019-20, or by 43.1 percent. As shown in Figure 1, total federal financial assistance was relatively constant from FY 2015-16 through FY 2018-19, before increasing in FY 2019-20 as a result of additional federal financial assistance to address the public health emergency.

Figure 1

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



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

<sup>2</sup> Includes \$3.4 billion of federal financial assistance related to the public health emergency, and separately identified in the Schedule of Expenditures of Federal Awards (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 the following COVID-19 Emergency Acts during FY 2019-20:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020;

- Families First Coronavirus Response Act;
- Coronavirus Aid, Relief, and Economic Security (CARES) Act; and
- the Paycheck Protection Program and Health Care Enhancement Act.

***Federal legislation to address the public health emergency provided additional federal funding to the State.***

Under these federal laws, the State received additional federal funding for certain existing programs or clusters, including UI, as well as funding under new programs, including the Coronavirus Relief Fund (CRF) and the Education Stabilization Fund. From FY 2018-19 through FY 2019-20, the State’s expenditure of federal funds increased by \$4.2 billion, or by 33.9 percent. The State’s expenditure of federal funds it received for the public health emergency accounted for 81.0 percent of this increase.

The largest amount of expenditures reported in the SEFA by the State in FY 2019-20 for the public health emergency was the \$2.4 billion in expenditures reported for the UI program. Other programs or clusters that received additional federal funding for the public health emergency as separately identified in the SEFA, are shown in Table 4.

Table 4

**State of Wisconsin  
Federal Expenditures Related to the Public Health Emergency<sup>1</sup>  
FY 2019-20**

Federal Program or Cluster <sup>2</sup>	Primary Recipient	Expenditures <sup>3</sup>
Unemployment Insurance <sup>4</sup>	Department of Workforce Development	\$ 2,398,584,535
Medicaid Cluster	Department of Health Services	371,436,470
Supplemental Nutrition Assistance Program Cluster <sup>5</sup>	Department of Health Services	240,116,310
Coronavirus Relief Fund	Department of Administration	219,764,232
Child Nutrition Cluster	Department of Public Instruction	64,373,225
Higher Education Emergency Relief Fund	University of Wisconsin System	58,081,780
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	47,392,306
Other Federal Programs		14,925,771
<b>Total</b>		<b>\$3,414,674,629</b>

<sup>1</sup> Expenditures for federal funding provided under the COVID-19 Emergency Acts, and separately identified in the SEFA.

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

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

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

<sup>5</sup> Under Uniform Guidance, this cluster was not selected for audit in FY 2019-20.

## Unemployment Insurance Funding

***The State received \$2.4 billion in additional federal funds to fund unemployment insurance benefits.***

The federal CARES Act created several new types of UI benefits, including those provided through the Federal Pandemic Unemployment Compensation program, which paid individuals an additional \$600 per week from March 29, 2020, through July 25, 2020. Under provisions of 2019 Wisconsin Act 185, we performed three evaluations of DWD's administration of the UI program since the public health emergency began in March 2020, and we recommended improvements to DWD. In report 20-5, we evaluated reported overpayments of certain unemployment insurance benefits that occurred in April 2020. In report 20-13, we completed a review of DWD's management of unemployment insurance call centers. In report 20-28, we evaluated the processing and resolution of certain UI benefit claims. During FY 2019-20, DWD reported \$2.4 billion on the SEFA of additional federal assistance under the CARES Act to fund unemployment insurance benefits for individuals whose employment was affected by the public health emergency.

## Medical Assistance Program

***DHS reported \$371.4 million in additional federal funds for the medical assistance program as a result of an increase in Wisconsin's FMAP.***

The federal Families First Coronavirus Response Act provided a temporary 6.2 percent increase in Wisconsin's Federal Medical Assistance Percentage (FMAP) for benefit payments, subject to certain requirements to maintain benefits under the provisions in place as of January 2020. The FMAP is the percentage of Medical Assistance (Medicaid) expenditures the federal government will fund for the State. 2019 Wisconsin Act 185 made necessary changes for DHS to meet the requirements to receive the additional federal funding. The increase in the FMAP is anticipated to be in place until the federal government determines the public health emergency period for COVID-19 has ended. DHS reported in the SEFA that the additional federal funds for the public health emergency totaled \$371.4 million during FY 2019-20.

## Supplemental Nutrition Assistance Program

Under the federal Families First Coronavirus Response Act, additional flexibilities were granted under SNAP that increased benefits and the number of individuals eligible for benefits. For example, the State received an emergency allotment to address temporary food needs to bring households up to the maximum benefit available during the early months of the public health emergency. In addition, the Pandemic Electronic Benefit Transfer (P-EBT) program was created within SNAP to provide temporary assistance for households with children affected by a school closure during the public health emergency. DHS reported in the SEFA that it provided \$240.1 million in SNAP benefits specifically related to the public health emergency during FY 2019-20, including \$81.4 million related to the new P-EBT program.

***During FY 2019-20, \$219.8 million in expenditures were funded by the Coronavirus Relief Fund.***

### **Coronavirus Relief Fund**

The federal CARES Act created the CRF to distribute money directly to state, local, tribal, and territorial governments. The federal government advanced \$2.0 billion in CRF funds to the State of Wisconsin in April 2020. The State was required to use the funds for expenses that were incurred in response to the public health emergency between March 1, 2020, and December 30, 2020. Although the CARES Act required that funds received from the CRF and not used by December 30, 2020, were to be returned to the U.S. Treasury, the federal Consolidated Appropriation Act, 2021, extended the time for expenditures to be funded by the CRF to December 31, 2021. DOA, which has primary responsibility for administering the CRF, reported on the SEFA that state agencies expended \$219.8 million in funds from the CRF during FY 2019-20.

### **Child Nutrition Cluster**

Under the federal Families First Coronavirus Response Act the State received additional funding for the Child Nutrition Cluster to meet the additional demands and costs to serve school children. DPI administers the Child Nutrition Cluster, which traditionally funds free and reduced priced meals for children in attendance at local schools. In response to the public health emergency, the United States Department of Agriculture (USDA) provided waivers for several program requirements under the Child Nutrition Cluster to allow meals to be served to children in both in-school and remote environments. DPI reported in the SEFA that it expended \$64.4 million in Child Nutrition Cluster funding related to the public health emergency during FY 2019-20.

### **Higher Education Emergency Relief Fund**

***UW System reported that it expended \$58.1 million under the Higher Education Emergency Relief Fund during FY 2019-20.***

The federal CARES Act provided funding to UW institutions from the Higher Education Emergency Relief Fund (HEERF), which is part of the Education Stabilization Fund. The U.S. Department of Education allocated UW institutions a total of \$94.2 million in HEERF funding to be used for student aid and institutional aid. At least 50.0 percent of the funds allocated was required to be used to provide emergency financial aid grants to eligible students for expenses related to the disruption of campus operations. The remaining funds could be used by UW institutions to cover any costs associated with significant changes to the delivery of instruction due to the public health emergency, or to provide additional student aid. UW System Administration reported that UW institutions expended \$58.1 million in HEERF funds during FY 2019-20.

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

The federal CARES Act provided Wisconsin with \$51.6 million to support child care providers under the Child Care and Development Fund Cluster (CCDF). The Department of Children and Families developed a plan to distribute the funding to child care providers. The plan was approved by the Joint Committee on Finance in May 2020, and the Child Care Counts program was established. Under this program, all licensed or certified providers were allowed to apply for funds to cover certain costs related to the public health emergency that were incurred from March 12, 2020, through May 26, 2020. In report 21-4, we evaluated the Child Care Counts program. DCF reported in the SEFA that it expended \$47.4 million in CARES Act funding provided under the CCDF during FY 2019-20.

## **Future Federal Funding**

During FY 2020-21 and subsequent to our audit period, state agencies continued to spend funding from the COVID-19 Emergency Acts. In December 2020, the federal government enacted the Consolidated Appropriations Act, 2021, which authorized additional funds to offset the economic impacts of the public health emergency. Further, in March 2021, the American Rescue Plan Act of 2021 was enacted to provide financial assistance to facilitate economic recovery. Portions of this funding will be received by the State through existing federal programs, such as the UI program and the Medical Assistance Program. We anticipate future single audits will also include audit work related to funding provided for new federal programs established under these federal laws.

■ ■ ■ ■





# Auditor's Report









## 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, 2020, and have issued our report thereon dated December 21, 2020.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

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

### Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

We consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2020-004 and 2020-005, to be material weaknesses. We consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2020-001 through 2020-003, to be significant deficiencies.

### **Compliance and Other Matters**

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

### **Responses to Findings**

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

### **Purpose of This Report**

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

LEGISLATIVE AUDIT BUREAU



Joe Chrisman  
State Auditor

December 21, 2020

---

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

---





STATE OF WISCONSIN

---

# Legislative Audit Bureau

Joe Chrisman  
State Auditor

22 East Mifflin Street, Suite 500  
Madison, Wisconsin 53703

Main: (608) 266-2818  
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)

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

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

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

We have audited the State of Wisconsin’s compliance with the types of compliance requirements described in the federal Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. The State of Wisconsin’s major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

The State of Wisconsin’s basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority. These entities are not included in the State of Wisconsin’s Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our audit, as described under the Auditor’s Responsibility section of this report, did not include the operations of these entities because these entities engaged other auditors to perform an audit of compliance, if required.

#### **Management’s Responsibility**

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

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the State of Wisconsin’s major federal programs based on our audit of the types of compliance requirements referred to in the first paragraph. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States; and the audit requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the State of Wisconsin’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

## 22 › AUDITOR'S REPORTS ON FEDERAL PROGRAMS

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

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

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

CFDA Number	Major Federal Program/Cluster Name	Compliance Requirement	Finding Number
10.553/10.555/ 10.556/10.559	Child Nutrition Cluster	Special Tests and Provisions	2020-400
10.565/10.568/ 10.569	Food Distribution Cluster	Special Tests and Provisions	2020-305

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

### **Qualified Opinion on Certain Major Federal Programs**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Child Nutrition Cluster (CFDA #10.553/10.555/10.556/10.559) and the Food Distribution Cluster (CFDA #10.565/10.568/10.569) for the year ended June 30, 2020.

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

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, for the year ended June 30, 2020.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2020-100, 2020-200, 2020-300 through 2020-304, 2020-306 through 2020-310, 2020-600, and 2020-700. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control over Compliance

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with the types of compliance requirements that could have a direct and material effect on a major federal program. This consideration was solely to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance. This consideration was not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying agency report narrative and in Section III of the Schedule of Findings and Questioned Costs as Findings 2020-305 and 2020-400 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 2020-100, 2020-200, 2020-300, 2020-301, 2020-304, 2020-306 through 2020-310, 2020-600, and 2020-601, to be significant deficiencies.

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

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

## Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund

information for the State of Wisconsin as of and for the year ended June 30, 2020, 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 21, 2020, which contains unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 21, 2020. 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



Joe Chrisman  
State Auditor

March 29, 2021



---

## Department of Administration

---

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 2019-20, DOA administered \$336.0 million in federal financial assistance.

We tested DOA's internal controls and compliance with grant requirements for two type A programs: Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CFDA #14.228) and Coronavirus Relief Fund (CRF) (CFDA #21.019). Our audit identified unallowable costs for the CRF (Finding 2020-100).

In addition, we followed up on DOA's progress in addressing Finding 2019-100 of our FY 2018-19 audit (report 20-3), and Finding 2018-100 of our FY 2017-18 audit (report 19-3), which was included in the Summary Schedule of Prior Audit Findings in report 20-3. DOA implemented corrective actions to address these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 and describes the status of each finding as of the end of our audit period.

In report 20-30, we evaluated DOA's internal control over financial reporting. In Section II of the Schedule of Findings and Questioned Costs, which begins on page 75, we include the following financial reporting audit findings at DOA:

- Implementation of IT Procedures by the DOA Division of Enterprise Technology (Finding 2020-001); and
- DOA Information Technology Oversight Responsibilities (Finding 2020-002).

## Finding 2020-100: Unallowable Costs—Coronavirus Relief Fund

### **Background:**

During FY 2019-20, the State of Wisconsin was advanced \$2.0 billion in federal funds from the CRF as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted in March 2020. DOA administers the CRF and works with other state agencies in identifying allowable activities that can be funded by the program.

In FY 2019-20, DOA established a process for state agencies to request reimbursement from DOA for expenditures incurred as a result of the public health emergency. As part of this process, state agencies were required to certify to DOA that the expenditures for which the agency was requesting reimbursement were allowable to be funded by the CRF. Based on DOA's review of the reimbursement requests, and the certification provided by the agency, DOA approved the expenditures to be funded by the CRF.

### **Criteria:**

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

- necessary expenditures incurred due to the public health emergency;
- costs that were not accounted for in the State's budget that was approved at the time of the enactment of the CARES Act; and
- costs that were incurred during the period between March 1, 2020, and December 30, 2020.

The Consolidated Appropriations Act, 2021, which was enacted in December 2020, extended the time period during which allowable expenditures could be funded by the CRF to December 31, 2021. Funds received from the CRF that are not used by December 31, 2021, must be returned to the U.S. Treasury. The U.S. Treasury established guidance for CRF recipients in order to provide additional clarity and its interpretation on the allowable uses of the CRF.

### **Condition:**

We found state agencies charged unallowable costs to the CRF during FY 2019-20. We identified concerns for 7 of the 221 expenditure transactions we reviewed. We found some costs were unallowable to be funded by the CRF because the costs were accounted for in the State's budget or were incurred prior to March 1, 2020. Specifically, we found that DOA had reimbursed \$741,766 in unallowable costs, including:

- \$700,000 to the Department of Corrections for information technology (IT) equipment and supplies, but this equipment and supplies were purchased in November 2019;
- \$19,723 to the Department of Workforce Development (DWD) for the purchase of Unemployment Insurance mailing forms, but these forms were purchased in November 2019;

- \$12,229 to the Department of Health Services for payroll and fringe benefit expenditures, but these expenditures were incurred in January and February 2020;
- \$4,939 to the Department of Justice for IT equipment and supplies, but this equipment and supplies were purchased in January and February 2020; and
- \$4,568 to the Department of Military Affairs for military awards, but these awards were purchased in February 2020.

In addition, we found DOA had reimbursed \$197 to DWD for an invoice late fee and \$110 to the Wisconsin Court System for sales and use tax paid on a purchase. Although both were funded by the CRF, neither was allowable.

***Context:***

During FY 2019-20, the State funded \$219.8 million in expenditures using the CRF. We reviewed 221 expenditure transactions from state agency reimbursement requests to determine if the expenditures met the requirements of section 5001 of the CARES Act and guidance provided by the U.S. Treasury. To complete our testing, we requested supporting documentation for the expenditure transactions and interviewed DOA and other state agency staff.

***Questioned Costs:***

\$741,766

***Effect:***

DOA and other state agencies used \$741,766 in federal funds from the CRF for unallowable costs during FY 2019-20. Because unallowable costs were charged to the CRF, DOA was not in compliance with federal requirements for the use of CRF funding.

***Cause:***

DOA indicated that the form agencies used to request reimbursement was originally designed to track costs incurred as a result of the public health emergency. As the form evolved to become a reimbursement request form, the potential for unallowable costs to be included on the form increased. DOA also did not require state agencies to provide sufficient detail in the reimbursement request form or to submit all supporting documentation. Therefore, limited information was provided for DOA to complete its review. Further, although DOA indicated that it relied partially on the agency certifications to ensure that all reimbursement requests were for allowable costs, it provided state agencies with limited guidance on what were allowable costs for the CRF. Finally, DOA indicated that reimbursement requests from March through June 2020 were submitted in July and August 2020. At that time, DOA indicated that it was working to close the State's accounting system for FY 2019-20.

DOA stated that the agency reimbursement request forms were updated in FY 2020-21 to include additional information to aid in its review and approval process. Due to the higher risks of this program, DOA indicated it has contracted with a private firm to review agency reimbursement request forms, including those submitted for FY 2019-20, and to perform subrecipient monitoring. DOA expects this new review to begin in March 2021.

**Recommendation**

---

We recommend the Wisconsin Department of Administration:

- provide additional guidance to state agencies for the allowability of costs funded by the Coronavirus Relief Fund; and
- improve its reimbursement request review and approval processes to provide additional assurances that only allowable costs are funded by the Coronavirus Relief Fund.

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

**Coronavirus Relief Fund** (CFDA #21.019)

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

**Questioned Costs:** \$741,766

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

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

■ ■ ■ ■

---

## Department of Children and Families

---

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2019-20, DCF administered \$644.0 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 Cluster (CFDA #93.489/93.575/93.596); Foster Care—Title IV-E (CFDA #93.658); and Adoption Assistance (CFDA #93.659). We also tested the Maternal, Infant and Early Childhood Home Visiting Grant Program (CFDA #93.870), which is a type B program. We identified an internal control and compliance concern related to group home and residential care center rates for the Foster Care—Title IV-E program (Finding 2020-200).

In addition, we followed up on DCF's progress in addressing Findings 2018-200 and 2018-202 of our FY 2017-18 audit (report 19-3), which was included in the Summary Schedule of Prior Audit Findings in report 20-3. DCF implemented corrective actions to address these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 and describes the status of each finding as of the end of our audit period.

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

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

DCF administers the Foster Care—Title IV-E program for the State of Wisconsin. As part of its administration of this program, DCF contracts with group homes and residential care centers to provide safe, appropriate, and 24-hour substitute care for children who need temporary placement and care outside their homes. The payment amounts that

these facilities receive are based on daily rates set on a calendar year basis by DCF. DCF uses the eWiSACWIS computer application to calculate payments to the group homes and residential care centers.

***Criteria:***

DCF is responsible for ensuring only allowable costs are charged to the Foster Care—Title IV-E program. In accordance with 45 CFR section 1356.21, eligible nonfederal Title IV-E agencies may claim reimbursement for foster care maintenance payments under 42 USC 675(4)(a). To ensure only allowable costs are charged to the Foster Care—Title IV-E program, DCF calculates a provider maintenance cost percentage, which determines the amount of costs that DCF can use to calculate its claim for reimbursement under the Foster Care—Title IV-E program.

***Condition:***

We found that the provider maintenance cost percentages for one group home and two residential care centers were not updated correctly in eWiSACWIS. For example, we found the provider maintenance cost percentage for one of the residential care centers had not been updated since 2018, when the percentage was 77.24 percent. The percentage for this residential care center should have been updated to 74.29 percent for 2019 and 72.80 percent for 2020. Therefore, DCF claimed more federal funding than it was allowed to claim to fund payments to this residential care center.

***Context:***

According to DCF's website, DCF contracts with 77 group homes and 22 residential care centers to provide temporary care to children. DCF claimed \$8.6 million in Foster Care—Title IV-E funds to pay for care provided by group home and residential care centers in FY 2019-20. We compared the provider maintenance cost percentage in eWiSACWIS to supporting documentation for 22 of 212 children that were in a group home or residential care center and for which federal reimbursement was requested during FY 2019-20.

***Questioned Costs:***

For four children in our sample, we calculated total known questioned costs of \$7,597. We also questioned an undetermined amount for other children at these group homes or residential care centers and for other facilities we did not review.

***Effect:***

DCF did not claim an allowable amount of federal reimbursement for all payments made for all children residing in the one group home or two residential care centers we identified. In addition, it is possible that DCF did not claim an allowable amount of federal reimbursement for payments made for children residing in other group homes and residential care centers.

***Cause:***

The process to update group home and residential care center provider maintenance percentage costs in eWiSACWIS is manual. DCF did not have adequate written procedures in place to ensure that the percentage was updated correctly when it was manually entered.

**☑ Recommendation**

---

We recommend the Wisconsin Department of Children and Families:

- *correct the provider maintenance cost percentages in eWiSACWIS for the group home and residential care centers we identified and, as appropriate, either return federal funds to the federal government or seek additional federal reimbursement;*
- *review the provider maintenance cost percentages for other group homes and residential care centers in eWiSACWIS to determine if other errors exist that we did not identify and, as appropriate, either return federal funds to the federal government or seek additional federal reimbursement; and*
- *develop a review process, including adequate written procedures, to ensure that provider maintenance cost percentages for group homes and residential care centers are updated correctly in eWiSACWIS.*

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

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

<u>Award Numbers</u>	<u>Award Years</u>
1901WIFOST	2019
2001WIFOST	2020

**Questioned Costs:** \$7,597

**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.

■ ■ ■ ■





---

## Department of Health Services

---

The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. In FY 2019-20, DHS administered \$7.9 billion in federal financial assistance.

We tested DHS's internal controls and compliance with grant requirements for four type A programs: Food Distribution Cluster (CFDA #10.565/10.568/10.569), Social Services Block Grant (CFDA #93.667), Children's Health Insurance Program (CFDA #93.767) and Medicaid Cluster (CFDA #93.775/93.777/93.778). We also tested the Aging Cluster (CFDA #93.044/93.045/93.053) and Opioid STR (CFDA #93.788), which are type B programs. Our audit findings are the following:

- Computer Data Matches (Finding 2020-300);
- Security for Medical Assistance Program IT Systems (Finding 2020-301);
- Medical Assistance Program Payments to Terminated Providers (Finding 2020-302);
- Children's Health Insurance Program Participant Age (Finding 2020-303);
- Reporting of Commodities on the SEFA (Finding 2020-304);
- Food Distribution Cluster Physical Inventory of USDA-Donated Foods (Finding 2020-305);

- Food Distribution Cluster Eligibility Monitoring (Finding 2020-306);
- Food Distribution Cluster Monitoring of Administrative Funding (Finding 2020-307);
- Medicaid Fraud Control Unit Referrals (Finding 2020-308);
- Medical Assistance Program Provider Overpayments (Finding 2020-309); and
- Opioid Program Performance Reporting (Finding 2020-310).

Finding 2020-305 resulted in a qualified opinion on the Food Distribution Cluster.

In addition, we followed up on DHS's progress in addressing Findings 2019-300 through 2019-306 of our FY 2018-19 audit (report 20-3), as well as Findings 2018-301 and 2018-303 of our FY 2017-18 audit (report 19-3), which were included in the Summary Schedule of Prior Audit Findings in report 20-3. DHS implemented corrective actions to address our concerns related to Findings 2019-301, 2019-302, 2019-303, and 2019-305, and to partially address Findings 2019-300, 2019-304, 2018-301, and 2018-303. DHS did not implement corrective actions to address our concerns related to Finding 2019-306. It will be important for DHS to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 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 2020-300: Computer Data Matches**

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

The U.S. Department of Health and Human Services provides funding to DHS for the Medical Assistance (MA) Program and the Children's Health Insurance Program (CHIP). Funding under these programs provides financial assistance to states for medical payments on behalf of adults, children, pregnant women, and the aged who meet income and resource requirements, and other categorically eligible groups. Federal regulations and eligibility processes for the MA Program and CHIP are similar. Local agency caseworkers assist with performing eligibility determination functions by collecting information from program applicants and recording this information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which determines eligibility for various income maintenance programs.

A component of the eligibility determination process for the MA Program and CHIP involves the use of data exchanges to verify applicant responses. We have reported concerns with DHS's compliance with requirements for performing computer data matches since FY 2003-04. (See Finding 2019-300.)

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

DHS is required under 42 CFR s. 435.948 and 42 CFR s. 457.380 to verify the reasonableness of wage and other financial information obtained from applicants and that is used in making eligibility determinations for the MA Program and CHIP,

respectively. DHS is allowed to determine which information from various computer databases is useful for verifying the reasonableness of information in CARES. DHS completes data matches with the following:

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

As required by 42 CFR s. 435.952, DHS must promptly perform the data matches. Local agency caseworkers then follow up on data match discrepancies to ensure eligibility determinations are based on the most recent and reliable data. DHS policy generally requires that caseworkers resolve 80 percent of all data match discrepancies within 45 days of the data match date and document the actions taken to resolve each discrepancy. If it is determined that benefits were provided to ineligible individuals or excessive benefits were provided to eligible individuals, DHS must take steps to recover the overpayments and return the federal share to the federal government.

***Condition:***

We again determined that DHS has not met its policy requirement of resolving 80 percent of SWICA data match discrepancies within 45 days for the MA Program. Using SWICA data match discrepancy and resolution data provided by DHS, we found that 72.4 percent of data match discrepancies for the MA Program were resolved within 45 days between April 2019 and March 2020. This is an improvement compared to the prior year when we identified 62.8 percent of SWICA data matches were resolved within 45 days. Of the 25 SWICA data match discrepancies we reviewed for the MA Program, 4 were not resolved within 45 days. On average, the 4 data match discrepancies took caseworkers an additional 17 days.

In addition, using SWICA data match discrepancy and resolution data provided by DHS for CHIP, we found that 78.0 percent of data match discrepancies associated with CHIP were resolved within 45 days between April 2019 and March 2020. Of the 60 SWICA data match discrepancies we reviewed for CHIP, we found that 8 were not resolved within 45 days. On average, the 8 data match discrepancies took caseworkers an additional 18 days.

***Context:***

We found from April 2019 thru March 2020, there were 647,000 data match discrepancies, including 107,800 SWICA data match discrepancies for the MA Program and 10,800 for CHIP. We reviewed a total of 25 SWICA data match discrepancies for the MA Program and 60 SWICA data match discrepancies for CHIP. Because of differences in the eligibility criteria for the MA Program and CHIP, in some instances we found that SWICA data match discrepancies resulted in termination of the parent's or guardian's related MA Program eligibility but did not result in any change in CHIP eligibility. In other instances, the review of the data match discrepancy resulted in termination of both MA Program and CHIP

eligibility. We noted no concerns with how promptly caseworkers resolved SSA or UC data matches.

**Questioned Costs:**

None.

**Effect:**

Because caseworkers did not consistently follow up promptly to resolve SWICA data match discrepancies, it is unknown whether the most accurate income information available was used to make eligibility determinations for the MA Program and CHIP. It is also possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

**Cause:**

Although SSA data matches are automated within CARES and UC data matches incorporate some automation, SWICA data match discrepancies require more manual action from caseworkers. Therefore, SWICA data match discrepancies may require more time to resolve. Although DHS implemented some policy and CARES programming changes in June 2020 to improve the documentation of actions that a caseworker has taken to resolve a SWICA discrepancy, these changes were not implemented soon enough to promptly resolve SWICA data match discrepancies during FY 2019-20. DHS should also identify and implement further policy or system programming changes that will promptly resolve SWICA data match discrepancies by caseworkers.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services monitor the effectiveness of policy and CARES programming changes it implemented in June 2020 to ensure they result in prompt resolution of SWICA data match discrepancies for eligibility determinations, and identify and implement further policy or system programming changes as necessary to ensure such discrepancies are promptly resolved.*

**Finding 2020-300: Computer Data Matches**

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

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5021	2019
2005WI5021	2020

**Questioned Costs:** None

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

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5MAP	2019
2005WI5MAP	2020

**Questioned Costs:** None

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

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

---

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

### ***Background***

DHS is highly dependent on information technology (IT) systems to administer the MA Program. For example, DHS relies on IT systems to ensure adequate controls are in place for determining eligible program participants and processing MA Program payments. DHS contracts with a vendor to operate the Medicaid Management Information System (MMIS), which is used to process MA Program medical claims and other payments. DHS also contracts with a vendor to maintain CARES, which is used to determine eligibility for most MA Program participants. Although DHS contracts for CARES system support, it determines the IT security procedures for the system.

In report 20-3, we reported that DHS did not fully comply with federal regulations and state IT policies and standards to ensure the security of IT systems it relies upon to administer the MA Program, and it did not take steps to ensure the operating vendor of MMIS resolved security weaknesses in a timely manner (Finding 2019-305).

### ***Criteria:***

DHS is responsible for ensuring that adequate IT security controls are in place for both MMIS and CARES. For example, 45 CFR s. 95.621, requires DHS to determine appropriate security requirements and to review information systems used in the administration of the MA Program. Further, CARES is used by counties and multiple state agencies, and DHS is responsible for developing IT security procedures to ensure access reviews are completed for all users of CARES and related applications at the counties and state agencies. In addition, DHS is required by 45 CFR 164.308 to ensure security requirements are in place to protect the medical information related to MA Program participants that is included in MMIS and CARES.

DHS is also required to follow state IT policies and standards established by the Department of Administration (DOA) in developing its IT security procedures. The state policies and standards are based on the National Institute of Standards and Technology (NIST) framework. Specifically, NIST developed *Special Publication 800-53*, which provides guidance for meeting minimum requirements for federal information systems. For example, DOA requires that all accounts must be reviewed on an annual basis and access to privileged accounts must be reviewed every six months to determine whether access is still needed and remains appropriate.

### ***Condition:***

In response to our recommendations in report 20-3, DHS implemented improvements to its monitoring of the operating vendor of MMIS. However, we again found DHS did not fully comply with federal regulations and state IT policies and standards issued by DOA to ensure the security of IT systems for the MA Program. We found DHS did not perform any reviews of the MMIS access it had granted to DHS staff. In addition, although it performed some access reviews of CARES, DHS did not ensure all required access reviews were performed for CARES and related applications.

**Context:**

We reviewed DHS IT procedures and compared them to federal regulations, state IT policies and standards issued by DOA, and NIST guidance. We interviewed DHS staff to understand the procedures DHS implemented to review MMIS and CARES access, and we determined whether any reviews of MMIS and CARES access had been completed.

**Questioned Costs:**

None.

**Effect:**

Procedures that do not align with federal regulations and state IT policies and standards weaken the level of security for IT systems applicable to the MA Program. For example, failure to properly manage and maintain appropriate access could result in the issuance of erroneous or fraudulent payments, ineligible program participants, or inappropriate viewing of confidential data.

**Cause:**

DHS did not make agency-wide changes during FY 2019-20 to conform its IT procedures to state IT policies and standards issued by DOA. Further, in part due to a reorganization of MA Program staff, DHS had not assigned the responsibility for conducting a review of MMIS access to its staff. Although DHS developed some plans for implementing CARES access reviews, and continues to work with other state agencies and counties, DHS indicated there have been delays in implementing plans for access reviews because of other DHS priorities related to the public health emergency.

 **Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *assign staff the responsibility for completing reviews of access to MMIS in compliance with the state IT policies and standards issued by the Department of Administration and complete access reviews by June 30, 2021;*
- *continue to work with state agencies and counties to complete the review of access to CARES and related applications by June 30, 2021, and implement a process for access reviews in compliance with the state IT policies and standards issued by the Department of Administration; and*
- *document all access reviews conducted for MMIS and CARES and take prompt actions from such reviews to remove unneeded or excessive access.*

**Finding 2020-301: Security for Medical Assistance Program IT Systems****Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5MAP	2019
2005WI5MAP	2020

**Questioned Costs:** None**Type of Finding:** Significant Deficiency, Noncompliance**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.**Finding 2020-302: Medical Assistance Program Payments to Terminated Providers****Background**

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program. Funding under the MA Program is used to assist states in maintaining and expanding health care services to certain categories of low-income persons.

During our FY 2017-18 audit, we reported noncompliance with MA Program regulations for making payments to providers subsequent to their termination dates. In report 19-3, we recommended that DHS implement a timely process to identify and recover payments made to ineligible MA Program providers for services they provide after their termination dates (Finding 2018-301).

**Criteria:**

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

**Condition:**

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

MA Program. Therefore, the fiscal agent may pay claims that were processed between the effective termination date and the date the termination information was entered into MMIS.

We found DHS made payments to certain providers who, at the time DHS paid the claim, appeared to be a certified MA program provider, but the provider was subsequently found to be ineligible. DHS did not identify and seek to recoup the improper payments. During our FY 2019-20 audit, we identified 56 providers that received payment for all or a portion of 2,593 MA Program claims that were for services provided after the provider's effective termination date. Many of these claims were submitted for payment within a week subsequent to a provider's effective termination date and, when the claims were processed, MMIS identified the provider as eligible based on the available information in the system.

***Context:***

As of June 30, 2020, DHS had more than 141,700 eligible providers within the MA Program. During FY 2019-20, the fiscal agent processed over 29.8 million claims in MMIS. To review if payments were made only to eligible providers, we obtained a listing of MA Program providers that were terminated during FY 2019-20 and the effective termination date for each provider. The fiscal agent terminated 7,874 providers during FY 2019-20. To identify if claims were paid to providers subsequent to a provider's effective termination date, we performed a match between a listing of these providers and the FY 2019-20 MA Program fee-for-service claims data. We then interviewed DHS and fiscal agent staff to identify whether actions had been taken to identify such payments and seek to recoup the improper payments.

***Questioned Costs:***

We estimated that a total of \$428,765 in improper MA Program payments were paid with federal funds during FY 2019-20. The estimate was calculated by applying the applicable federal medical assistance percentage (FMAP) to the 2,593 MA Program claims that we identified were paid to providers that were ineligible to receive payments at the time the service was provided.

***Effect:***

We identified that DHS paid MA Program claims to providers who were ineligible to receive payments because, prior to the services being provided, providers were determined to no longer be eligible based on applicable laws and requirements. DHS received federal reimbursement for payments made to ineligible providers resulting in an improper payment of federal funds.

***Cause:***

DHS has not implemented procedures to identify payments to terminated MA Program providers and to seek to recoup inappropriate payments in a timely manner. In response to recommendations we made for noncompliance we identified in report 19-3, DHS authorized changes to MMIS in September 2019. These changes are intended to automatically identify improper payments when provider terminations are entered into MMIS and, thus, enable DHS to seek to recoup these payments. Although these changes were authorized in September 2019, these changes were not yet implemented at the time of our fieldwork in February 2021.



**☑ Recommendation**

---

We recommend the Wisconsin Department of Health Services:

- determine and seek to recoup improper Medical Assistance Program payments it made to 56 ineligible providers during FY 2019-20 for services provided after their termination dates; and
- implement by June 30, 2021, a timely process to identify and seek to recoup improper payments made to terminated Medical Assistance Program providers for services provided after their termination dates.

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

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

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5MAP	2019
2005WI5MAP	2020

**Questioned Costs:** \$428,765

**Type of Finding:** Noncompliance

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

---

**Finding 2020-303: Children’s Health Insurance Program Participant Age**

**Background:**

The U.S. Department of Health and Human Services 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. States also have the option to extend program eligibility to certain pregnant women. CHIP is funded by both the state and federal government, with the federal portion determined by the enhanced FMAP.

In report 18-5, we reported that DHS did not ensure that all CHIP participants met the age requirement (Finding 2017-301). DHS subsequently reported it had taken corrective action during FY 2018-19.

**Criteria:**

Title XXI of the Social Security Act permits states to establish certain eligibility criteria for CHIP. Per 42 CFR 457.320, and following guidelines set forth in 42 USC s. 1397bb (b), DHS has established age criteria that permits children under 19 years of age to participate in the program. DHS partners with local agency caseworkers who are responsible for verifying that participants meet program

eligibility requirements. Caseworkers perform eligibility determination functions, such as obtaining information from the parents or guardians of children applying for health benefits that is then recorded into the CARES system. DHS relies on CARES to manage CHIP cases to ensure only eligible participants received CHIP funding.

***Condition:***

We found 215 CHIP participants who were age 19 or older. Of these participants, we determined that 194 of them were 19 years of age and selected 23 of them for our detailed review. The remaining 21 participants were between the ages of 20 and 52 and we selected 2 of them for our detailed review. For the 23 participants we found that eligibility continued, on average, five months after the participant reached age 19. We found DHS had claimed and received federal funding during FY 2019-20 for 5 of the 25 CHIP participants included in our detailed review.

***Context:***

To review the ages of participants determined eligible between April 2019 and March 2020 for CHIP benefits, we obtained a listing of these participants from CARES. The listing included 152,683 participants, of which we identified 215 participants were age 19 or older as of April 2019. We found fewer instances of noncompliance during FY 2019-20 than during our comparable review in FY 2016-17. We further reviewed in detail 25 of the 215 participants age 19 or older to determine if DHS terminated the eligibility of these participants on a timely basis when the participant reached age 19, and whether DHS received federal funds for them after they reached age 19 during FY 2019-20.

***Questioned Costs:***

Through our review of payments made for 25 of the 215 CHIP participants who were age 19 or older in April 2019, we determined \$2,966 in unallowable costs were claimed in federal funds during FY 2019-20. We also questioned an undetermined amount for which DHS claimed federal funds for CHIP participants who were age 19 or older.

***Effect:***

We identified some participants who were ineligible for CHIP because they exceeded the requirement to be younger than 19 years of age. DHS received CHIP funding for ineligible individuals, which resulted in an overpayment of federal funds.

***Cause:***

We found two primary reasons contributed to the noncompliance instances we identified. First, CARES does not automatically terminate eligibility for CHIP participants when they reach 19 years of age. Instead, CARES generates a system alert for caseworkers to reassess eligibility for the entire case when CHIP participants are approaching 19 years of age. However, local caseworkers did not consistently address the alerts in a timely manner. Instead, we found CHIP eligibility was typically not terminated until the participant's case was reassessed at the next annual renewal period.

Second, the cause of inappropriate CHIP eligibility for the 21 participants who were 20 years of age or older resulted from manual errors. Because of the complexity of certain eligibility circumstances, caseworkers may complete a manual eligibility determination. In the instances we identified, the caseworker assigned CHIP eligibility to an incorrect household member when the caseworker completed the manual eligibility determination. The errors were not detected because there were no reviews

completed of the manual eligibility determinations to ensure CHIP eligibility was assigned to the correct household member.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Health Services:*

- *work with the U.S. Department of Health and Human Services to determine a repayment amount for the instances of inappropriate federal payments made for the 215 ineligible CHIP participants we identified;*
- *implement procedures to ensure caseworkers are addressing CARES alerts in a timely manner; and*
- *establish a process and complete reviews of the manual eligibility determinations to ensure the correct household member was assigned as a CHIP participant.*

**Finding 2020-303: Children’s Health Insurance Program Participant Age**

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

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5021	2019
2005WI5021	2020

**Questioned Costs:** \$2,966

**Type of Finding:** Noncompliance

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

---

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

***Background:***

The statewide Schedule of Expenditures of Federal Awards (SEFA), which reports federal program expenditures of the State of Wisconsin, is compiled by DOA based on submissions prepared by state agencies. Each state agency is responsible for submitting accurate and complete information on its federal program expenditures for the fiscal year. DOA provides each state agency with instructions on preparing its SEFA submission to DOA. State agencies are required to certify that the information submitted to DOA on federal grant programs and expenditures is complete, accurate, and in accordance with federal regulations.

DHS administers a significant number of federal programs required to be reported on the statewide SEFA, including federal assistance provided through the Food Distribution Cluster. The Food Distribution Cluster is made up of the Commodity Supplemental Food Program (CSFP) and the Emergency Food Assistance Program

(TEFAP). For both programs, DHS receives administrative funding as well as donated food commodities provided by the U.S. Department of Agriculture (USDA).

***Criteria:***

2 CFR s. 200.510 requires the State to prepare a statewide SEFA. Further, in accordance with 2 CFR s. 200.502 and 7 CFR part 247.31 (d) the value of CSFP commodities distributed by DHS must be considered part of the federal award.

***Condition:***

DHS did not include the value of USDA-donated food commodities distributed through CSFP in its SEFA submission to DOA for inclusion in the FY 2019-20 statewide SEFA.

***Context:***

During FY 2019-20, DHS distributed \$3.6 million in USDA-donated food commodities through CSFP. This amount represented 10.5 percent of the \$34.3 million in federal awards expended for the Food Distribution Cluster in FY 2019-20. We reviewed federal regulations to understand the requirements to report commodities, and we interviewed DHS staff to understand the procedures used by DHS to report CSFP food commodities on the SEFA.

***Questioned Costs:***

None.

***Effect:***

In its SEFA submission to DOA, DHS understated the federal awards expended under the Food Distribution Cluster by \$3.6 million, which resulted in an error on the FY 2019-20 statewide SEFA. Absent reporting of accurate and complete CSFP food commodities, USDA may not be able to adequately monitor CSFP benefits. After we brought this concern to its attention, DHS corrected and revised its SEFA submission to DOA, which in turn corrected the statewide SEFA.

***Cause:***

DHS staff who administered CSFP understood that commodities were part of the federal award. However, CSFP staff were not responsible for complying with federal regulations applicable to the statewide SEFA. Instead, the compilation of this information is completed by central DHS staff, who did not fully understand that the CSFP federal award included commodities and, therefore, did not request this information from CSFP staff when preparing DHS's SEFA submission to DOA. Further, central DHS staff may have been unaware that CSFP included USDA-donated food commodities because, unlike TEFAP, there is not a separate CFDA number for food commodities.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services ensure accurate and complete reporting of its federal programs on the statewide SEFA in accordance with federal regulations by ensuring adequate communication between staff who administer federal programs and those staff responsible for compiling its SEFA submission.*

**Finding 2020-304: Reporting of Commodities on the SEFA****Commodity Supplemental Food Program (CFDA #10.565)**

<u>Award Numbers</u>	<u>Award Years</u>
192WI066Y8005	2019
202WI066Y8005	2020

**Questioned Costs:** None**Type of Finding:** Significant Deficiency, Noncompliance**Response from the Wisconsin Department of Health Services:** The Wisconsin Department of Health Services agrees with the finding and recommendation.**Finding 2020-305: Food Distribution Cluster Physical Inventory of USDA-Donated Foods****Background**

USDA provides donated food commodities to DHS for the Food Distribution Cluster. The Food Distribution Cluster consists of CSFP and TEFAP. DHS contracts with storage facilities to hold donated food commodities for subsequent delivery to sites that distribute the food commodities to eligible participants. Storage facilities are responsible for maintaining USDA-donated food commodities and accurate records for the program.

**Criteria:**

7 CFR s. 250.12 (b) requires that DHS annually complete a physical inventory of USDA-donated food commodities maintained at storage facilities, reconcile the physical inventory to its food commodities records, report identified losses of food commodities, and make restitution for such losses. If DHS staff do not complete the inventory, DHS must ensure that the physical inventory is conducted by individuals that are independent of the storage facility staff who maintain the food commodities. The completion of a physical inventory and reconciliation of the physical inventory to food commodities records is critical to ensuring food commodities records are accurately maintained.

**Condition:**

DHS did not ensure that an independent physical inventory was completed at all storage facilities that maintain USDA-donated food commodities during FY 2019-20. No physical inventory was conducted at the three largest TEFAP storage facilities. These facilities represented \$3.1 million of the \$5.6 million in TEFAP food commodities received but not yet distributed as of June 30, 2020. Further, although staff at certain TEFAP storage facilities and all CSFP storage facilities completed monthly inventories, DHS did not conduct an independent physical inventory or assign a third party to do so. DHS also did not obtain documentation from monthly inventories conducted by storage facility staff to support that the inventory was completed or to compare the results to food commodities records.

***Questioned Costs:***

None.

***Context:***

During FY 2019-20, DHS reported that it distributed food commodities of \$27.2 million for TEFAP and \$3.6 million for CSFP. In total, USDA-donated food commodities represented 89.8 percent of the \$34.3 million reported for the Food Distribution Cluster. DHS contracted with 12 TEFAP storage facilities and 4 CSFP storage facilities to maintain USDA-donated food commodities during FY 2019-20. We requested documentation available to support inventories conducted for the storage facilities. We interviewed DHS staff about DHS's procedures for completing annual physical inventories and reconciling the results to TEFAP and CSFP food commodities records.

***Effect:***

DHS cannot be assured that USDA-donated food commodities records were accurately maintained or that the reported balance as of June 30, 2020, was accurate. DHS also may have more or less food commodities at storage facilities than indicated by its food commodities records. Further, DHS could not identify whether any losses of food commodities occurred and, as a result, could not make any necessary restitution to the federal government.

***Cause:***

DHS did not assign staff to conduct the annual physical inventory at certain TEFAP storage facilities during FY 2019-20. DHS also had not requested an extension from USDA for more time to complete the required physical inventories. Further, DHS did not have a formal written policy in place to require that it either directly observe physical inventories at storage facilities or to ensure that individuals independent of the storage facility staff conduct them. Because DHS relied extensively on storage facilities staff to meet its inventory responsibilities, DHS did not require CSFP and TEFAP storage facilities to provide documentation from each physical inventory conducted to reconcile the physical inventory results to food commodities records.

 **Recommendation**

---

*We recommend the Wisconsin Department of Health Services:*

- *develop and implement formal, written policies, by June 30, 2021, that require an annual physical inventory at each storage facility be completed by Department and Health Services staff or other individuals independent of the storage facility;*
- *complete by June 30, 2021, a physical inventory of all USDA-donated food commodities at the storage facilities; and*
- *obtain documentation from each physical inventory conducted of USDA-donated food commodities held at storage facilities, reconcile the physical inventory to the DHS food commodities records, report any identified losses of food commodities to the USDA, and make restitution for such losses.*

### **Finding 2020-305: Food Distribution Cluster Physical Inventory of USDA-Donated Foods**

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

<u>Award Numbers</u>	<u>Award Years</u>
192WI066Y8005	2019
202WI066Y8005	2020

**Questioned Costs:** None

#### ***Emergency Food Assistance Program (Administrative Costs)*** (CFDA #10.568)

<u>Award Numbers</u>	<u>Award Years</u>
192WI056Y8105	2019
202WI056Y8105	2020
202WI056Y8613	2020
202WI056Y8732	2020

**Questioned Costs:** None

#### ***Emergency Food Assistance Program (Food Commodities)*** (CFDA #10.569)

<u>Award Number</u>	<u>Award Year</u>
202WI056Y8613	2020

**Questioned Costs:** None

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

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

### **Finding 2020-306: Food Distribution Cluster Eligibility Monitoring**

#### ***Background***

USDA provides funding and food commodities to DHS for the Food Distribution Cluster. The Food Distribution Cluster consists of TEFAP and CSFP. DHS provides funding under these programs to recipient agencies to distribute USDA-donated food commodities to eligible participants through community distribution sites.

DHS determines specific participant eligibility requirements for TEFAP and CSFP, yet it administers the programs largely through recipient agencies. These recipient agencies contract with community distribution sites and are responsible for ensuring distribution sites establish eligibility determination processes that conform to DHS requirements and for periodically monitoring compliance with these requirements. Distribution sites maintain all documentation for participant eligibility determinations, and DHS does not receive detailed information to independently assess program participant eligibility.

A USDA management review of TEFAP in 2019 identified that DHS had not complied with federal requirements related to conducting site reviews of recipient agencies and distribution sites. DHS indicated that it had taken steps to address the findings from the USDA management review and provided periodic reporting to USDA on its progress in complying with conducting site reviews.

***Criteria:***

Federal regulations require DHS to develop a system to monitor both recipient agencies and distribution sites to ensure that participants are eligible to receive USDA-donated food commodities. For TEFAP, under 7 CFR 251.10 (e), DHS is required to develop a system for reviewing eligibility determination processes that includes conducting a review of a minimum of 25 percent of the number of recipient agencies and 20 distribution sites each federal fiscal year (FFY). For CSFP, under 7 CFR 247.34 (a), DHS is required to ensure a review of all recipient agencies is completed at least once every two years. To fulfill this requirement, DHS policies require an annual site review of one-half of CSFP recipient agencies and at least one distribution site operating under each CSFP recipient agency. Federal regulations do not permit DHS to rely solely on eligibility monitoring conducted by recipient agencies and, therefore, DHS must conduct its own review of selected distribution sites to assess compliance with eligibility requirements.

***Condition:***

DHS did not conduct required monitoring of the eligibility determination processes performed by distribution sites nor did DHS complete alternative reviews of eligibility determinations when planned site reviews were not conducted. First, DHS did not complete any TEFAP recipient agency and distribution site reviews for FFY 2018-19. Second, DHS did not complete the required site reviews for CSFP recipient agencies and the related distribution sites for FFY 2019-20. Although DHS completed eligibility monitoring reviews for CSFP in early 2019, no further site reviews were completed as of February 2021.

***Context:***

DHS contracted with 18 TEFAP and 6 CSFP recipient agencies during FY 2019-20. In addition, there were approximately 335 TEFAP and 187 CSFP distribution sites. We requested information from DHS on participant eligibility review procedures it completed during FFY 2018-19 and FFY 2019-20 to assess whether recipient agencies adequately monitored distribution sites and DHS similarly assessed whether distribution sites met program eligibility requirements in distributing USDA-donated food commodities to participants.

***Questioned Costs:***

None.

***Effect:***

DHS cannot be assured that distribution sites are following specified program requirements, including those related to eligibility determinations. Therefore, USDA-donated food commodities may have been distributed to ineligible participants.

***Cause:***

DHS did not schedule completion of TEFAP site reviews during FFY 2018-19. DHS indicated that additional staff time was needed to manage an increase in



USDA-donated food commodities and administrative funding that resulted from a new federal program in 2018. DHS noted that this left less time to complete the required site reviews to monitor eligibility determination processes. For those CSFP site reviews planned for 2020, DHS requested and received from the federal government an extension to conduct site reviews through December 2020. However, DHS did not complete the required site reviews during the public health emergency nor did DHS request a further extension from the federal government until we inquired about it during our fieldwork in February 2021.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services complete the required monitoring of eligibility determination processes to ensure only eligible participants receive USDA-donated food commodities.*

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

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

<u>Award Numbers</u>	<u>Award Years</u>
192WI066Y8005	2019
202WI066Y8005	2020

**Questioned Costs:** None

***Emergency Food Assistance Program (Administrative Costs)*** (CFDA #10.568)

<u>Award Numbers</u>	<u>Award Years</u>
192WI056Y8105	2019
202WI056Y8105	2020
202WI056Y8613	2020
202WI056Y8732	2020

**Questioned Costs:** None

***Emergency Food Assistance Program (Food Commodities)*** (CFDA #10.569)

<u>Award Number</u>	<u>Award Year</u>
202WI056Y8613	2020

**Questioned Costs:** None

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

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

---

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

### ***Background***

USDA provides funding to DHS for the Food Distribution Cluster. The Food Distribution Cluster is made up of CSFP and TEFAP. DHS provides funding under these programs to recipient agencies to distribute USDA-donated food commodities to eligible participants through community distribution sites.

### ***Criteria:***

Pursuant to 2 CFR 200.303, DHS is required to establish and maintain effective internal controls that provide reasonable assurance that its use of federal funding is consistent with federal regulations and the terms and conditions of the federal award. In addition, 2 CFR s. 200.439 (b) (1) requires that DHS approve all recipient agency equipment purchases, and 2 CFR s. 200.333 requires that DHS retain documents supporting a federal award for three years after the final award expenditure report is completed.

Allowable uses of administrative funds, including for salaries, supplies, and equipment necessary to manage and distribute USDA-donated food commodities, are specified in 7 CFR s. 247.25 for CSFP, and in 7 CFR s. 251.8 (e) for TEFAP. DHS permits CSFP and TEFAP recipient agencies to make requests for equipment purchases either through an annual budget process or subsequently through a separate funding request.

### ***Condition:***

For CSFP, we found that DHS did not sufficiently monitor and document its monitoring of recipient agencies to ensure that all administrative funding was used only for allowable purposes. DHS did not have procedures to review CSFP recipient agency annual budgets. Because not all CSFP recipient agencies were required to have an external audit conducted under federal or state regulations, DHS received external audits for only three of six CSFP recipient agencies during FY 2019-20. External audits, if available, may have assisted DHS in monitoring whether recipient agencies used administrative funding for allowable purposes only. Although DHS indicated that it monitored the actual administrative expenditures of CSFP recipient agencies during the year, it did not document that it had done so. DHS also did not complete site reviews of recipient agencies during FY 2019-20, which may have assisted DHS in further monitoring of whether recipient agencies used administrative funding for allowable purposes.

For TEFAP, we found that DHS did not sufficiently monitor and document its monitoring of recipient agencies to ensure that all administrative funding was used only for allowable purposes. Although DHS indicated it reviewed TEFAP recipient agency annual budgets, which detail the planned use of administrative funding, it did not document that it had done so. Because not all TEFAP recipient agencies were required to have an external audit conducted under federal or state regulations, DHS received external audits for only 11 of 19 recipient agencies. External audits, if available, may have assisted DHS in monitoring whether recipient agencies used administrative funding for allowable purposes only. DHS also did not monitor the actual administrative expenditures of recipient agencies during the year. DHS completed only one site review of a recipient agency during FY 2019-20, and conducting additional site visits may have provided further monitoring of whether recipient agencies used administrative funding for allowable purposes. In addition, we found DHS did not have sufficient records to identify equipment purchases TEFAP

recipient agencies made using administrative funds during FY 2019-20 and to demonstrate that DHS approved all such purchases.

***Context:***

During FY 2019-20, DHS provided administrative funding totaling \$2.6 million, or 7.6 percent of the Food Distribution Cluster to recipient agencies. We interviewed DHS to identify how it authorized, reviewed, and monitored administrative funding for recipient agencies, and we requested documentation of these activities. We also interviewed DHS staff to identify how DHS identified and authorized equipment purchases made by recipient agencies. We found that CSFP had few equipment purchases and most administrative funding was included as part of the annual budget process. However, based on available information for TEFAP, it appeared that recipient agencies received approximately one-half of administrative funding through the annual budget process and the remaining amount through subsequent requests, including in some instances for equipment purchases. We requested information from DHS of purchases it approved for TEFAP recipient agencies subsequent to the annual budget process during FY 2019-20.

***Questioned Costs:***

None.

***Effect:***

DHS cannot be assured that all administrative funding expended by CSFP and TEFAP recipient agencies was used for allowable purposes. In addition, any equipment purchases that may have been made by recipient agencies without DHS approval would have been improperly made with federal funding.

***Cause:***

DHS did not have formal, written policies or oversight procedures in place for CSFP or TEFAP, including requirements to document and retain documentation of the recipient agency oversight activities it conducted. Although DHS received extensions from the federal government on the timeline to perform recipient agency site reviews, we found that DHS did not develop alternative procedures to monitor recipient agencies or document procedures that it may have performed. Implementation of a uniform and formal process to ensure that proposed uses of administrative funding are allowable, and procedures to monitor recipient agency payments as they are made to recipient agencies, would improve DHS's oversight of recipient agencies and fulfill its responsibilities to ensure administrative funds are used for allowable purposes only.

DHS did not develop a formal and comprehensive tracking procedure to identify and document its approval for all TEFAP recipient agency requests for additional funding, including for equipment purchases. Although DHS developed a spreadsheet for this purpose in 2019, it was not consistently maintained. For example, instead of using the spreadsheet developed, DHS indicated that it approved some additional purchase requests through email. DHS indicated that additional staff time was needed to manage an increase in USDA-donated food commodities and administrative funding that resulted from a new federal program in 2018. DHS noted that this left less time to complete other TEFAP administrative activities. It is important that DHS maintain records that are sufficiently organized and readily accessible to identify all equipment purchases requested and the related DHS approvals to support that such purchases are allowable.

**☑ Recommendation**

---

We recommend the Wisconsin Department of Health Services:

- develop and implement formal, written policies and procedures, by June 30, 2021, for reviewing and approving recipient agency annual budgets, reviewing and approving additional purchase requests, and monitoring recipient agency payments as they are made;
- develop and implement a comprehensive centralized tracking procedure, by June 30, 2021, for identifying and documenting approvals for recipient agency additional purchase requests, including equipment purchases; and
- maintain consistent and complete documentation of all approvals and monitoring activities conducted for recipient agency administrative funding for each fiscal year.

**Finding 2020-307: Food Distribution Cluster Monitoring of Administrative Funding****Commodity Supplemental Food Program (CFDA #10.565)**

<u>Award Numbers</u>	<u>Award Years</u>
192WI066Y8005	2019
202WI066Y8005	2020

**Questioned Costs:** None

**Emergency Food Assistance Program (Administrative Costs) (CFDA #10.568)**

<u>Award Numbers</u>	<u>Award Years</u>
192WI056Y8105	2019
202WI056Y8105	2020
202WI056Y8613	2020
202WI056Y8732	2020

**Questioned Costs:** None

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

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

---

**Finding 2020-308: Medicaid Fraud Control Unit Referrals****Background:**

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program or Medicaid. Funding under this program is used to assist states in maintaining and expanding health care services to certain categories of low-income

individuals. The State is required to maintain a state Medicaid Fraud Control Unit to investigate and prosecute MA Program fraud, abuse, neglect, and misappropriation. The Department of Justice's Medicaid Fraud Control and Elder Abuse Unit (MFCEAU) serves as the State's Medicaid Fraud Control Unit.

DHS's Office of the Inspector General (OIG) is responsible for preventing and detecting fraud, waste, and abuse in the MA Program. DHS's Office of Caregiver Quality (OCQ) is responsible for receiving, reviewing, and investigating allegations of caregiver misconduct such as abuse or neglect at certain facilities that receive MA Program funding, including nursing homes, home health agencies, and hospitals. The OIG and OCQ make referrals to the MFCEAU for further investigation and prosecution.

***Criteria:***

As required by 42 CFR 455.15 (a) (1), DHS investigates and refers certain allegations of fraud, abuse, neglect, and misappropriation to the MFCEAU. DHS policies require that the OIG and the OCQ identify relevant allegations of potential fraud or abuse that require referral to the MFCEAU and track such referrals. Further, DHS requires that instances of severe allegations be referred immediately to the MFCEAU and other less severe allegations may be periodically referred, such as monthly.

***Condition:***

We found that the OIG appropriately referred all allegations of potential fraud or abuse to the MFCEAU, in accordance with DHS policy, and the OCQ immediately referred instances of severe allegations that it received during FY 2019-20. However, the OCQ completed only 11 of 12 monthly referrals of substantiated, but less severe, allegations that may be periodically referred. Specifically, we found the OCQ did not refer two substantiated allegations it had identified during October 2019 to the MFCEAU for consideration of potential further investigation or prosecution.

***Context:***

We reviewed DHS policies for referring allegations of fraud or abuse to the MFCEAU, including requesting a list of such referrals during FY 2019-20. DHS made 137 referrals to the MFCEAU during FY 2019-20.

***Questioned Costs:***

None.

***Effect:***

The MFCEAU was unable to consider potential instances of fraud or abuse for further investigation or prosecution.

***Cause:***

The OCQ did not complete the monthly communication to the MFCEAU in October 2019. Although monthly referrals continued subsequently, DHS had not identified this omission until the time of our fieldwork in February 2021. DHS attributed the oversight to changes it made in staff assignments during October 2019. We further note that DHS did not have a review process in place to ensure required communications were made in a timely manner to the MFCEAU.

**☑ Recommendation**

---

We recommend the Wisconsin Department of Health Services:

- immediately provide the State's Medicaid Fraud Control and Elder Abuse Unit (MFCEAU) all substantiated FY 2019-20 allegations that were not previously referred during FY 2019-20;
- develop a review process to ensure required communications are made in a timely manner to the MFCEAU; and
- comply with policies to refer certain instances of fraud or abuse it identifies to the MFCEAU on a monthly basis.

**Finding 2020-308: Medicaid Fraud Control Unit Referrals****Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5MAP	2019
2005WI5MAP	2020

**Questioned Costs:** None

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

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

---

**Finding 2020-309: Medical Assistance Program Provider Overpayments****Background:**

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program. Funding under this program is used to assist states in maintaining and expanding health care services to certain categories of low-income individuals. DHS uses MA Program funding to make payments for services provided to eligible participants. DHS conducts audits of MA providers and issues preliminary letters to communicate the overpayments it identifies. DHS uses a Notice of Intent to Recover (NIR) letter as a final step to initiate recovery from the provider.

In September 2016, a circuit court issued an injunction prohibiting DHS from recovering payments for noncompliance with MA Program requirements other than those set forth in Wisconsin Statutes. Under the injunction, DHS was prohibited from issuing NIR letters or otherwise recovering funds from an MA provider except for payments DHS was unable to verify from the provider's records that a service was actually provided or for which an amount claimed was inaccurate or inappropriate for the service that was provided. The circuit court also stated that if DHS did not cease recovery efforts prohibited under the injunction, it would be found in contempt of court.

DHS continued to conduct audits of MA Program providers, identify potential overpayments, and communicate to the MA providers the identified overpayments. However, except in limited circumstances, DHS ceased issuing NIR letters for contested provider overpayments it had identified. As a result, DHS did not begin recovery efforts nor return the federal share of identified overpayments.

We reported concerns as part of the FY 2017-18 and FY 2018-19 single audits (report 19-3 and report 20-3) that DHS was not complying with federal regulations to return to the federal government in a timely manner the federal government's share of the MA Program provider overpayments that DHS identified (Finding 2019-306, Finding 2018-305). DHS disagreed with the findings.

***Criteria:***

DHS is required by 42 USC s. 1396a (a) (42) (A) to operate a program to audit provider records to ensure that proper payments are made under the MA Program. Under 42 CFR s. 433.316, MA Program provider overpayments, which are the amounts paid by DHS to a provider that are in excess of the amounts allowable for the services provided, are required to be refunded to the federal government within one year of discovery. Discovery of an overpayment is defined as the identification by DHS, the federal government, or the provider of the overpayment, and the communication to the provider that the overpayment is subject to recovery. Unless it is the result of fraud, the federal regulations provide that an overpayment is discovered on the date on which DHS first notifies a provider in writing of an overpayment and specifies the amount that is subject to recovery, unless notification already occurred in another manner.

Further, 42 USC s. 1396b (d) (2) (C) requires that when DHS identifies an overpayment, it is required to recover or attempt to recover that overpayment. However, regardless of whether DHS is successful in recovering an overpayment, the return to the federal government of the federal share is required to be completed within one year of discovery of the overpayment. If DHS identifies an overpayment during a MA Program provider audit and a voluntary repayment is not achieved, DHS sends a NIR letter as a final step to initiate recovery from the provider, as required by DHS s. 108.09, Wis. Adm. Code.

***Condition:***

We again found that DHS did not comply with federal regulations to return amounts to the federal government in a timely manner for the federal government's share of overpayments DHS identified and communicated to MA providers. As noted, there has been ongoing litigation related to recovery of provider overpayments, and a circuit court injunction was issued in September 2016. In July 2019, the circuit court ruled in favor of DHS. DHS subsequently began reviewing the backlog of audits that had accumulated during the period of time the court's injunction was in place. In December 2019, the plaintiffs petitioned the Supreme Court for review of the case. In June 2020, and while awaiting a decision by the Wisconsin Supreme Court, DHS issued 184 NIR letters for certain audits for which it believed it had the most support to begin recovery efforts for overpayments it had identified in prior years. Although DHS closed 104 audits during FY 2019-20, 940 audits were outstanding as of June 30, 2020. For these audits, DHS had sent providers preliminary letters. DHS estimated a total of \$13.8 million in overpayments were outstanding as of June 30, 2020, from preliminary letters it had issued since the court injunction began and through June 30, 2019.

**Questioned Costs:**

None.

**Context:**

During FY 2019-20, the MA Program had federal expenditures of \$6.3 billion. We reviewed the process used by DHS to audit MA provider records to ensure that proper payments are made under the MA Program. As part of this review, we obtained a listing of the MA provider audits performed during FY 2019-20, and assessed the number of audits that were closed and the number that were outstanding, including assessing the total amount of overpayments that were outstanding as of June 30, 2020, related to providers that had been sent preliminary letters. We discussed with DHS the status of the ongoing litigation related to recovery of overpayments.

**Effect:**

DHS did not comply with federal regulations to return to the federal government in a timely manner the federal government's share of the MA Program provider overpayments that DHS identified.

**Cause:**

DHS interpreted federal regulations to mean that the one-year time period during which it must return to the federal government its share of overpayments begins when DHS issues a NIR. In FY 2017-18 and FY 2018-19, we communicated that DHS's practice of issuing preliminary letters to providers is sufficient under federal regulations to begin the time period in which DHS must return the federal share of overpayments identified (Finding 2018-305 and Finding 2019-306). Because DHS disagreed with the findings, it made no changes during FY 2019-20. A July 2020 Wisconsin Supreme Court ruling found DHS exceeded its statutory authority in identifying MA provider overpayments. As a result, DHS is currently reviewing the backlog of audits and may discontinue pursuing certain overpayments it had preliminarily identified in prior years.

 **Recommendation**

*We again recommend the Wisconsin Department of Health Services comply with the federal regulations and return to the federal government its share of the Medical Assistance Program provider overpayment amounts it has identified and communicated to providers.*

**Finding 2020-309: Medical Assistance Program Provider Overpayments****Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1905WI5MAP	2019
2005WI5MAP	2020

**Questioned Costs:** None

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



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

---

## **Finding 2020-310: Opioid Program Performance Reporting**

### ***Background:***

The U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration (SAMSHA) provides funding to DHS for the Opioid STR grant program (Opioid program), which includes specific awards for state targeted response (STR) and state opioid response. The purpose of the funding is to provide states with flexibility in combating an increasing number of deaths attributed to opioid overdoses. DHS uses the funding to address a range of prevention and treatment options and outreach efforts. During FY 2019-20, DHS expended \$10.2 million under the program and awarded a significant portion of the grant funding to subrecipients, including the University of Wisconsin System, counties, and community organizations.

### ***Criteria:***

Pursuant to 2 CFR 200.303, DHS is required to establish and maintain effective internal controls that provide reasonable assurance that federal funding is used in accordance with federal regulations and the terms and conditions of the federal award, which include compiling accurate information for reporting to the federal government. Under 45 CFR 75.342 (b) (1), DHS is required to submit performance reports to the federal government. Although there is no prescribed format for the reports, DHS must have a process for collecting information from subrecipients to meet this reporting requirement, and must maintain supporting documentation for the information provided in the reports. In addition, 2 CFR s. 200.333 requires that DHS retain documents supporting a federal award for three years after the final award expenditure report is submitted.

### ***Condition:***

We found DHS did not have documentation for the information, and the source of the information, it used in its Opioid program performance reports: state opioid response report and opioid STR performance report. For example, in the state opioid response performance report we reviewed, DHS reported 3,308 instances in which opioid overdoses were treated using program funding for the period from September 2018 through April 2019. However, DHS could not provide any documentation to support the number of instances or to identify the specific source of the information reported. In addition, DHS did not obtain or retain sufficient documentation to fully support the information it used in the annual performance reports it submitted during FY 2019-20. For example, DHS provided supporting documentation it had received from subrecipients and other sources to account for approximately 90 percent of the total number of individuals in the opioid STR performance report it reported had received treatment and recovery services. DHS provided documentation it had received from subrecipients and other sources to account for approximately 45 percent of the total number of individuals in the state opioid response performance report it reported had received treatment and recovery services. DHS also did not provide documentation to reconcile between the available subrecipient supporting documentation it provided and the amounts DHS reported in the state opioid response performance report.

**Context:**

We interviewed DHS staff to gain an understanding of the procedures for compiling information for the Opioid program performance reports and submitting the reports to the federal government. During FY 2019-20, DHS was required to submit two annual performance reports. We requested copies of both performance reports and documentation to support the information provided in the reports.

**Questioned Costs:**

None.

**Effect:**

DHS cannot be assured that it reported complete and accurate information to enable SAMSHA to assess the outcomes of the State’s use of Opioid program funding.

**Cause:**

DHS did not have formal, written procedures in place for compiling the Opioid program performance reports, including procedures that identify the specific information that is needed from subrecipients or other sources, the steps that need to be taken to compile the information, and process for retaining all supporting documentation in a central location. DHS indicated that the staff who compiled and submitted the reports during FY 2019-20 had left DHS employment, and DHS provided all information that was readily available.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services:*

- *develop formal, written procedures by June 30, 2021, to identify the sources of information necessary and steps needed to compile accurate and complete information for the Opioid program performance reports; and*
- *retain in a central location all documentation that it used to support information included in each performance report it submits to the federal government.*

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

**Opioid STR (CFDA #93.788)**

<u>Award Numbers</u>	<u>Award Years</u>
TI080247	2017-2019
H79TI080247	2017-2019
H79TI081703	2018-2020

**Questioned Costs:** None

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

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

---

## Department of Public Instruction

---

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 2019-20, DPI administered \$861.1 million in federal financial assistance.

We tested DPI's internal controls and compliance with grant requirements for two type A programs: Child Nutrition Cluster (CFDA #10.553/10.555/10.556/10.559), and Child and Adult Care Food Program (CFDA #10.558). We also tested DPI's internal controls and compliance with grant requirements for the Student Support and Academic Enrichment Program (CFDA #84.424), which is a type B program. We identified an internal control and compliance concern related to physical inventory of United States Department of Agriculture (USDA) donated foods for the Child Nutrition Cluster (Finding 2020-400). This finding resulted in a qualified opinion for the Child Nutrition Cluster.

In addition, we followed up on DPI's progress in addressing Findings 2019-400 through 2019-402 of our FY 2018-19 audit (report 20-3). DPI implemented corrective actions to address these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 and describes the status of each finding as of the end of our audit period.

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

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

Under the Child Nutrition Cluster, DPI receives donated food commodities from USDA. DPI distributes the USDA-donated food commodities to participating schools and other organizations to assist in providing nutritious meals to eligible children. DPI

contracts with storage facilities to receive and store the food commodities that are distributed.

***Criteria:***

7 CFR s. 250.12 (b) requires that DPI annually complete a physical inventory of the donated food commodities maintained at storage facilities, reconcile the physical inventory to its food commodities records, report identified losses of food commodities, and make restitution for such losses. In addition, completion of a physical inventory and reconciliation of the physical inventory to food commodities records is critical to ensuring food commodities records are accurately maintained.

***Condition:***

DPI did not complete a physical inventory of the donated food commodities during FY 2019-20, and had not completed a physical inventory as of February 22, 2021. DPI most recently completed a physical inventory in June 2019. As a result, DPI also could not reconcile a physical inventory to its food commodities records since June 2019.

***Context:***

DPI reported that it received \$28.8 million and distributed \$28.4 million in food commodities under the Child Nutrition Cluster during FY 2019-20. The value of food commodities distributed represents 11.5 percent of the \$246.0 million expended under the Child Nutrition Cluster during FY 2019-20. As of June 30, 2020, DPI reported food commodities received and not yet distributed of \$133,500 related to the Child Nutrition Cluster. We interviewed DPI staff about its procedures for completing the required annual physical inventory and reconciling those results to its food commodities records. We reviewed communications between DPI and the USDA related to completion of the physical inventory. In these communications, USDA personnel specified that a finding related to noncompliance would exist until the physical inventory was completed and that the inventory must be completed either by DPI or a third-party vendor.

***Questioned Costs:***

None.

***Effect:***

DPI cannot be assured that its food commodities records are accurately maintained or that the reported balance as of June 30, 2020, is accurate. DPI also may have more or less food commodities at storage facilities than indicated by its food commodities records. Further, DPI could not identify whether any losses of food commodities occurred and, as a result, could not make any necessary restitution to the federal government.

***Cause:***

DPI staff indicated that DPI did not meet the requirements set by the storage facilities for gaining access to the facilities during the public health emergency. Further, DPI did not contract with a third-party vendor to conduct the physical inventory when DPI did not meet the access requirements to do so.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Public Instruction, by June 30, 2021, complete a physical inventory of donated food commodities maintained at storage facilities, reconcile the physical inventory to its food commodities records, report any identified losses of food commodities to the USDA, and make restitution for such losses.*

**Finding 2020-400: Physical Inventory of USDA-Donated Foods*****National School Lunch Program*** (CFDA #10.555)

<u>Award Numbers</u>	<u>Award Years</u>
182WI063N1099	2018
192WI063N1099	2019
202WI063N1099	2020

**Questioned Costs:** None

***Summer Food Service Program for Children*** (CFDA #10.559)

<u>Award Numbers</u>	<u>Award Years</u>
182WI063N1099	2018
192WI063N1099	2019
202WI063N1099	2020

**Questioned Costs:** None

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

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

■ ■ ■ ■



---

## Department of Workforce Development

---

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 \$197.5 million of DWD's FY 2019-20 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$972.2 million in regular unemployment insurance benefits and \$2.4 billion in federally funded benefits.

We tested DWD's internal controls and compliance with grant requirements for two Type A programs: Unemployment Insurance (UI) (CFDA #17.225) and the WIOA Cluster (CFDA #17.258/17.259/17.278). Our audit findings are the following:

- Separate Reporting of COVID-19 Expenditures on the SEFA (Finding 2020-600); and
- Information Technology Controls over Unemployment Insurance Systems (Finding 2020-601).

In report 20-30, we evaluated DWD's internal control over financial reporting. In Section II of the accompanying Schedule of Findings and Questioned Costs, which begins on page 77, we include financial reporting concerns related to DWD's Unemployment Insurance Benefits Payable (Finding 2020-004).

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

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

The statewide Schedule of Expenditures of Federal Awards (SEFA), which reports federal program expenditures of the State of Wisconsin, is compiled by the Department of Administration (DOA) based on submissions prepared by state

agencies. Each state agency is responsible for submitting accurate and complete information on its federal program expenditures for the fiscal year. DOA provides each state agency with instructions on preparing its SEFA submission to DOA. State agencies are required to certify that the information submitted to DOA on federal grant programs and expenditures is complete, accurate, and in accordance with federal regulations.

DWD administers several federal programs required to be reported on the SEFA, including both regular and federally funded benefits provided through the UI program. DWD accounting staff obtain information from DWD's Division of Unemployment Insurance to report the expenditures related to both regular and federally funded UI benefits for the UI program.

***Criteria:***

2 CFR s. 200.510 requires the State to prepare a Schedule of Expenditures of Federal Awards. Further, in accordance with federal memorandum M 20-26, *Memorandum to the Heads of Executive Departments and Agencies from the Office of Management and Budget (OMB)*, dated June 18, 2020, recipients and subrecipients of federal funding provided under the COVID-19 Emergency Acts, which includes funding the State received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, must separately identify the COVID-19 expenditures on the SEFA. Further, in its instructions to state agencies, DOA identified that separate reporting of COVID-19 Emergency Acts expenditures was required.

***Condition:***

During FY 2019-20, DWD expended funding for UI benefit payments and administrative costs under CARES Act programs. DWD separately identified and reported UI administrative costs funded by CARES Act programs as COVID-19 expenditures on its SEFA submission to DOA. However, DWD did not separately identify and report UI benefit payment expenditures funded through CARES Act programs as COVID-19 expenditures.

***Context:***

DWD expended \$3.4 billion under the UI program in FY 2019-20. We reviewed federal regulations and DOA's instructions to state agencies to understand the requirements for SEFA reporting. We interviewed DWD staff to understand DWD's procedures for preparing its SEFA submission to DOA. We tested DWD's submission to DOA to assess if the federal regulations related to separately identifying COVID-19 expenditures were followed.

***Questioned Costs:***

None.

***Effect:***

DWD did not separately identify in its SEFA submission to DOA that \$2.4 billion in UI benefit payment expenditures were funded by CARES Act programs. Without separate reporting of COVID-19 Emergency Acts expenditures, the U.S. Department of Labor may not be able to adequately monitor expenditures related to the UI program. After we brought this concern to its attention, DWD corrected and resubmitted its SEFA information to DOA and the amounts in the statewide SEFA were updated.



**Cause:**

In preparing its SEFA submission to DOA, the Division of Unemployment Insurance did not provide information for separate identification of UI benefit payment expenditures funded through CARES Act programs. Further, DWD's process for reviewing and certifying its submission to DOA did not identify the error.

**☑ Recommendation**

*We recommend the Wisconsin Department of Workforce Development adequately review its SEFA before certifying its submission to the Department of Administration to ensure accurate and complete reporting of expenditures in accordance with federal regulations.*

**Finding 2020-600: Separate Reporting of COVID-19 Expenditures on the SEFA****Unemployment Insurance** (CFDA #17.225)

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

**Questioned Costs:** None

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

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

**Finding 2020-601: Information Technology Controls over Unemployment Insurance Systems****Background:**

DWD is highly dependent on information technology (IT) systems to administer its programs, including the UI program. In administering the UI program, DWD maintains several IT systems that are used to maintain employer accounts and contributions, determine eligible program participants, and process UI benefit payments. For example, DWD maintains the State Unemployment Insurance Tax Enterprises System (SUITES) and DWD is responsible for ensuring security over SUITES, which is used to maintain employer accounts and contributions.

As a part of our FY 2018-19 audit of the UI financial statements, we identified concerns related to compliance with state IT policies and standards and made recommendations to DWD to ensure it was completing required access reviews, removing access for terminated employees in a timely manner, and clarifying documentation required to demonstrate testing and approval of mainframe program changes.

**Criteria:**

As required by 2 CFR 200.303, DWD is responsible for establishing and maintaining effective internal control over its federal programs to provide reasonable assurance

that the federal programs are administered in compliance with federal statutes and regulations. Controls over the security, maintenance, and processing of information in IT systems that are used in administering the UI program are part of an effective internal control system. In addition, under 26 US Code 6103, the Internal Revenue Service (IRS) requires a review every six months of staff access to federal tax information.

DWD is also required to follow state IT policies and standards established by DOA in developing its IT security procedures. The state policies and standards are based on the National Institute of Standards and Technology (NIST) framework. Specifically, NIST developed *Special Publication 800-53*, which provides guidance for meeting minimum requirements for federal information systems. For example, DOA requires that all accounts must be reviewed on an annual basis and access to privileged accounts must be reviewed every six months to determine whether access is still needed and remains appropriate.

***Condition:***

DWD delayed implementation of corrective actions to address concerns we identified in our prior audit. For example, DWD indicated that the implementation of corrective actions related to access reviews of certain accounts was delayed from December 2020 to June 2021. In addition, during FY 2019-20, DWD did not complete a review of access to SUITES or complete the required six-month review of access to federal tax information. Such reviews were completed during FY 2018-19.

***Questioned Costs:***

None.

***Context:***

We reviewed DWD IT procedures and compared them to federal regulations, state IT policies and standards issued by DOA, and NIST guidance. We requested an update from DWD on the status of planned corrective actions related to the concerns communicated as part of our prior audit. In addition, we interviewed DWD staff and requested information related to required access reviews of SUITES and staff access to federal tax information.

***Effect:***

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

***Cause:***

DWD indicated that implementation of corrective actions in response to recommendations from our prior audit were delayed and access reviews of SUITES and federal tax information were not completed during FY 2019-20 because IT staff were completing other tasks to maintain systems as a result of the public health emergency.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Workforce Development:*

- *implement planned corrective actions related to concerns that were identified in our prior audit;*
- *complete access reviews for SUITES in compliance with the state IT policies and standards issued by the Department of Administration;*
- *complete reviews of access to federal tax information in compliance with federal requirements; and*
- *document all access reviews conducted and take prompt actions from such reviews to remove unneeded access or excessive access.*

**Finding 2020-601: Information Technology Controls over Unemployment Insurance Systems**

***Unemployment Insurance*** (CFDA #17.225)

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

***Questioned Costs:***      None

**Type of Finding:** Significant Deficiency

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

■ ■ ■ ■



---

## University of Wisconsin System

---

The University of Wisconsin (UW) System provides postsecondary academic education for approximately 168,000 students. The System includes 13 four-year universities, 13 two-year branch campuses associated with a university, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. The 13 two-year branch campuses offer general education associate degrees and course credits that transfer to other degree-granting universities. UW System Administration consists of the UW System President's staff who assist the Board of Regents in establishing and monitoring systemwide policies, financial planning for the system, and maintaining fiscal control.

In FY 2019-20, UW System administered \$1.8 billion in federal financial assistance, including \$644.5 million disbursed under the Research and Development Cluster and \$934.2 million administered under the Student Financial Assistance Cluster.

We tested UW System's internal controls and compliance with grant requirements for two type A programs: Higher Education Emergency Relief Fund (HEERF) (CFDA #84.425E/84.425F) under the Education Stabilization Fund (CFDA #84.425) and the Research and Development Cluster. We identified unallowable costs for HEERF Institutional Aid at UW-Green Bay (Finding 2020-700).

In addition, we followed up on UW System's progress in addressing Finding 2018-700 of our FY 2017-18 audit (report 19-3), which was included in the Summary Schedule of Prior Audit Findings in report 20-3. UW System implemented corrective actions to partially address the finding. It will be important for UW System to continue to work to resolve this finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 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 2019-20 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System, which is responsible for the fiscal and personnel administration of the Humanities Council. We tested internal controls and compliance with grant requirements for the Promotion of the Humanities—Federal/State Partnership grant. Our audit of this grant found no issues that required reporting.

In report 20-30, we evaluated the UW System's internal control over financial reporting. In Section II of the accompanying Schedule of Findings and Questioned Costs, which begins on page 77, we identified concerns related to Information Security Controls at the UW System (Finding 2020-003).

### **Finding 2020-700: Unallowable Costs—Higher Education Emergency Relief Fund Institutional Aid**

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

During FY 2019-20, UW institutions were awarded federal funding from the HEERF as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted in March 2020. The U.S. Department of Education allocated \$94.2 million from the HEERF to UW institutions to be used for student aid and institutional aid, including \$3.5 million to UW-Green Bay.

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

UW-Green Bay is responsible for ensuring costs charged to federal grant programs it administers are allowable under federal statutes, federal regulations, and the terms and conditions of the federal award. According to section 18004(c) of the CARES Act, funds allocated for HEERF institutional aid may only be used for costs associated with significant changes to the delivery of instruction due to the coronavirus or to provide additional student aid.

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

In June 2020, UW-Green Bay used \$400,000 of its HEERF institutional aid allocation to cover lost revenue resulting from the cancellation of athletic events and also events related to the performing arts. This lost revenue was not the result of changes to the delivery of instruction due to the coronavirus.

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

The maximum amount of UW-Green Bay's HEERF allocation that could be used as institutional aid was \$1,752,465. During FY 2019-20, UW-Green Bay expended \$489,925 of this amount. We reviewed a \$400,000 transaction, which was the largest expenditure transaction, to determine if the expenditure met the requirements of section 18004(c) of the CARES Act. To complete our testing, we requested supporting documentation for the expenditure transaction and interviewed UW-Green Bay staff.

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

\$400,000

**Effect:**

Because lost revenues related to cancellation of athletic events and events related to the performing arts were not costs that were the result of changes to the delivery of instruction due to the coronavirus, UW-Green Bay was not in compliance with federal requirements for the use of its HEERF institutional aid allocation. UW-Green Bay received federal reimbursement of \$400,000 for unallowable costs during FY 2019-20.

**Cause:**

UW-Green Bay staff indicated that they misinterpreted initial guidance provided by the U.S. Department of Education related to allowable costs for the HEERF and inappropriately charged costs related to lost revenues its HEERF institutional aid allocation. After attending a U.S. Department of Education webinar on HEERF reporting requirements and consideration of lost revenue in October 2020, UW-Green Bay staff realized the costs related to lost revenues were not allowable for funding under its HEERF institutional aid allocation. UW-Green Bay staff subsequently adjusted the accounting records in October 2020 to make the \$400,000 available to fund other costs that they understood were allowable for funding under its HEERF institutional aid allocation.

**Recommendation**

---

*We recommend the University of Wisconsin - Green Bay ensure it accurately interprets guidance and only charges allowable costs to federal grant programs.*

**Finding 2020-700: Unallowable Costs—Higher Education Emergency Relief Fund Institutional Aid**

***Higher Education Emergency Relief Fund (HEERF) Institutional Portion***  
(CFDA #84.425F)

<u>Award Number</u>	<u>Award Year</u>
P425F201365	2020

**Questioned Costs:** \$400,000

**Type of Finding:** Noncompliance

**Response from the University of Wisconsin - Green Bay:** The University of Wisconsin - Green Bay agrees with the finding and recommendation.

■ ■ ■ ■





---

## Other Agencies

---

In addition to the departments of Administration, Children and Families, Health Services, Public Instruction, and Workforce Development, and the University of Wisconsin System, we also audited federal programs or followed up on the status of prior audit findings at three other state agencies. The following is a summary of the work we performed at the departments of Justice, Military Affairs, and Transportation.

### **Department of Justice**

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 2019-20, DOJ administered \$53.0 million in federal financial assistance.

We tested DOJ's internal controls and compliance with grant requirements for the Crime Victim Assistance (CFDA #16.575) program, which is a type A program. Our audit of this program identified no issues that required reporting.

### **Department of Military Affairs**

The Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard, which is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. In FY 2019-20, DMA administered \$85.8 million in federal financial assistance.

For our FY 2019-20 audit, no grants administered by DMA were selected for audit based on risk factors established by Uniform Guidance. However, we followed up on the progress of DMA in addressing Findings 2019-810 and 2019-811 of the FY 2018-19 audit (report 20-3). DMA implemented corrective actions to address our concerns related to Finding 2019-810 and to partially address Finding 2019-811. It will be important for DMA to continue to work to resolve this finding. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 95 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.

## **Department of Transportation**

The Wisconsin Department of Transportation (DOT) administers transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. In FY 2019-20, DOT administered \$1.1 billion in federal financial assistance.

We tested DOT's internal controls and compliance with grant requirements for two type A programs: Airport Improvement Program (CFDA #20.106) and Highway Planning and Construction Cluster (CFDA #20.205/20.219/20.224 and #23.003). Our audit of these programs identified no issues that required reporting.

■ ■ ■ ■

---

# Schedule of Findings and Questioned Costs

---

*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 2019-20:

#### Financial Statements

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

### Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major federal programs except for the Food Distribution Cluster (CFDA #10.565/10.568/10.569) and Child Nutrition Cluster (CFDA #10.553/10.555/10.556/10.559), which both were qualified.
Any audit findings disclosed that are required to be reported in accordance with s. 200.516 (a) of Uniform Guidance?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
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:	

CFDA Number	Major Federal Program/Cluster
10.553/10.555/10.556/10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
10.565/10.568/10.569	Food Distribution Cluster
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
16.575	Crime Victim Assistance
17.225	Unemployment Insurance
17.258/17.259/17.278	WIOA Cluster
20.106	Airport Improvement Program
20.205/20.219/20.224/23.003	Highway Planning and Construction Cluster
21.019	Coronavirus Relief Fund
84.424	Student Support and Academic Enrichment Program
84.425	Education Stabilization Fund
93.044/93.045/93.053	Aging Cluster
93.489/93.575/93.596	Child Care and Development Fund Cluster (CCDF) Cluster
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
93.788	Opioid STR
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program
Various	Research and Development Cluster

## Section II

### Financial Statement Findings

This schedule includes two deficiencies in internal control over financial reporting that we consider to be material weaknesses and 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 2019-001, 2019-004, and 2019-005 from our prior-year audit (report 20-3) are no longer reportable. Repeat findings from report 20-3 are indicated with an asterisk (\*).

#### **Finding 2020-001: Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology\***

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

Under s. 16.97, 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 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 first reported concerns regarding a lack of policies, standards, and procedures over the operations of DET's data centers during our FY 2014-15 audit. As defined by DET, IT policies are formal, brief, high-level statements or plans that reflect an agency's general beliefs, goals, rules, and objectives for a specific subject area. Standards are mandatory actions or rules designed to support policies. Procedures are a documented series of steps that align with policies and standards. DET's policies and standards are set forth in the State of Wisconsin *IT Security Policy Handbook*, which became effective in October 2018 and includes the related standards by reference. During our FY 2018-19 audit, we made recommendations for DET to complete or update and implement the written procedures, practices, and settings to enforce the established policies and standards, and to address specific concerns we identified in IT procedures and settings.

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

It is important that DET manage and maintain a secure environment because the mainframe and servers contain financial data and confidential information. Managing a secure environment involves developing, approving, and following appropriate policies, standards, and procedures. DET is responsible for establishing procedures to support conformance with its policies and standards, and to establish settings that enforce its policies, standards, and procedures. Settings are technical configurations that enforce controls for a computer or group of computers. For instance, password settings can enforce password length, which is prescribed by DET's policies and standards.

Implementation of settings enforces the controls that are in place and, therefore, helps to ensure that approved standards are being followed.

***Condition:***

During our FY 2019-20 audit, we found DET had taken some additional steps to address recommendations we made during our prior audits, including implementation of a password management system. However, corrective actions have not been fully implemented and, therefore, weaknesses continue to exist in IT security over the operations of DET's data centers.

Specifically, DET did not complete all corrective actions to address our prior audit recommendations related to completing written procedures, reviewing settings and practices, and completing projects initiated in response to specific concerns we identified. In some areas, the corrective action plan indicated that a project request would be submitted by February 2020. Many of these projects are still in the initialization phase and were not completed by June 30, 2020. For example, a procedures project planned to remediate several prior audit concerns was initiated but was not completed as of June 30, 2020.

We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in a separate confidential communication to the Chief Information Officer at DOA.

***Context:***

We reviewed the State of Wisconsin *IT Security Policy Handbook* and related standards, reviewed DET Service Offering Definitions and related Roles and Responsibilities, interviewed key DET management and staff, and evaluated the design or operation of certain procedures, settings, and practices.

Most state agencies use computer systems that are located on the mainframe or on servers maintained in the DET data centers. Therefore, risks at the data centers can affect the computing resources and data of state agencies.

***Questioned Costs:***

None.

***Effect:***

Procedures and settings that do not align with approved policies and standards weaken the level of security provided by DET. For example, failure to properly manage and maintain a secure environment at the DET data centers could result in inappropriate access, which could result in the issuance of erroneous or fraudulent checks through inappropriate changes to financial systems.

Further, because DET hosts and supports a significant number of executive branch agencies and systems at its data centers, if a data center or the state network is compromised, there is an increased risk that any of the systems or data of the agencies that use the data center or network could be vulnerable to the threat.

***Cause:***

DET has initialized several projects to address the recommendations we made during our prior audits. However, DET indicated that other priorities, including responding to the public health emergency, caused delays in its efforts to meet all timelines for

implementing corrective actions. DET also indicated that some projects are ongoing and are anticipated to be completed after June 30, 2020. Although DET had to reprioritize its resources due to the public health emergency, it is important DET address these weaknesses in IT security.

---

**☑ Recommendation**

*We recommend the Wisconsin Department of Administration take steps to fully complete projects or update project plans to implement the written procedures, practices, and settings of the Division of Enterprise Technology to enforce policies and standards.*

**Type of Finding:** Significant Deficiency

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

---

**Finding 2020-002: Department of Administration Information Technology Oversight Responsibilities\***

***Background:***

DOA is responsible for the State's IT services, including providing oversight and monitoring of executive branch agency IT operations. We first made recommendations to DOA to develop and implement executive branch agency IT policies and standards and to provide oversight and monitoring of executive branch agencies' IT operations during our FY 2014-15 audit. During subsequent audits, we recommended DOA take steps to identify, assess, and address risks for the State's IT environment. These steps were to include completion of vulnerability assessments, penetration testing, and a comprehensive risk assessment. During our FY 2018-19 audit, we found DOA had worked with executive branch agencies and implemented the State of Wisconsin *IT Security Policy Handbook*, which includes policies for IT security, and the related standards. Executive branch agencies are expected to comply with these policies and standards.

***Criteria:***

Wisconsin Statutes give DOA responsibility for the State's IT services. Under s. 16.971 (2), Wis. Stats., DOA shall:

- in cooperation with executive branch agencies, establish policies, procedures, and planning processes for the administration of IT services, which executive branch agencies must follow;
- ensure the policies, procedures, and processes address the needs of agencies, other than the Board of Regents of the University of Wisconsin System, to carry out their functions; and
- monitor adherence to these policies, procedures, and processes.

Further, s. 16.971 (2), Wis. Stats., requires DOA to provide oversight and monitoring of state agency IT operations, including the responsibility for 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 development and maintenance of policies and programs to protect the privacy of individuals who are the subjects of information contained in the databases of the agencies.

***Condition:***

During our FY 2018-19 audit, we found DOA had not taken sufficient steps to provide guidance to executive branch agencies on the implementation of the State of Wisconsin *IT Security Policy Handbook*, or to monitor to ensure agency compliance with the policies and standards. In response to our recommendations, DOA indicated that it would:

- develop and implement a plan and dashboard by March 31, 2020, for use by the executive branch agencies to track compliance with the State of Wisconsin *IT Security Policy Handbook* and related standards;
- complete its remediation plans from its June 2019 audit follow-up communication to the Bureau to fully address prior recommendations within various timelines provided; and
- develop and implement, in conjunction with executive branch agencies, a long-term process to regularly review penetration testing, monitoring, vulnerability management, and risk assessments by June 30, 2020.

During our FY 2019-20 audit, we found DOA initiated efforts to implement a dashboard to collaborate and share information with agencies. However, the effort was not completed at the time of our fieldwork in spring 2020 and, therefore, was not available for DOA to use to monitor executive branch agencies throughout FY 2019-20. We also found DOA made some progress in addressing remediation plans in response to our prior audit recommendations. However, DOA did not address all concerns or meet its established timelines. In addition, we found DOA developed a risk assessment plan, which documented a plan for improving vulnerability management and completing penetration testing. However, the plan was a multi-year plan with unspecified completion dates and no specific plans for ongoing assessments.

***Context:***

We interviewed DOA staff to gain an understanding of DOA's plans for monitoring the progress of executive branch agency implementation of the State of Wisconsin



*IT Security Policy Handbook*, and the related standards, as well as the steps that were taken to monitor and provide oversight of executive branch agency IT operations.

Because DOA has responsibility to monitor and provide oversight over IT operations for all 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:***

Failure to monitor agency environments and practices can lead to vulnerabilities in the State's network, known or unknown, because there is no assurance that all systems are meeting the minimum level of security for the State's IT environment, as established in the State of Wisconsin *IT Security Policy Handbook* and related standards. Weaknesses in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

***Cause:***

DOA indicated that other priorities, including responding to the public health emergency, caused delays in its efforts to meet all timelines for implementing corrective actions. DOA also indicated that some corrective actions are ongoing and are anticipated to be completed after June 30, 2020. Although DOA had to reprioritize its resources due to the public health emergency, it is important that DOA address these IT security weaknesses.

**Recommendation**

---

*We recommend the Wisconsin Department of Administration:*

- *evaluate, by December 18, 2020, the adequacy of executive branch agency monitoring provided through the dashboard in assessing the progress of executive branch agency compliance with the State of Wisconsin IT Security Policy Handbook and related standards and implement additional methods for monitoring as needed;*
- *establish a timeline for anticipated agency compliance with the State of Wisconsin IT Security Policy Handbook and related standards, assess agency progress in achieving compliance, and take action to assist agencies not achieving compliance in a timely manner;*
- *set specific completion dates for the actions identified in its Division of Enterprise Technology's risk assessment plan related to vulnerability management and penetration testing, complete the actions by the dates established, and update the plan to specify the frequency of and processes for ongoing or periodic assessments and related actions; and*
- *identify, by December 18, 2020, areas not included within the scope of the current risk assessment plan or other methods of assessing*

*risks that would assist in the overall management of risk, and update the risk assessment plan for consideration of these areas or methods.*

**Type of Finding:** Significant Deficiency

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

---

### **Finding 2020-003: Information Security Controls at the University of Wisconsin System**

***Background:***

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

Under s. 36.09, Wis. Stats., the Board of Regents is responsible for the governance of UW System, including protecting institutional and research data. Board of Regents Policy 25-5, which was adopted in February 2016, delegates authority to the UW System President to implement and maintain an information security program. The policy specifies that this program be comprehensive to encompass all aspects of information security, including system access and authentication; system and data integrity; data access, privacy, and confidentiality; and incident response. The UW System *Information Security Program* document was first published in April 2018 and provides a structure for developing and maintaining systemwide security policies and standards. The document includes five policies that were issued in 2016 and an additional nine proposed security policies and twelve proposed security standards in areas such as asset management, IT disaster recovery, secure software development, and security monitoring.

We reported concerns with UW System Administration's information security policies, procedures, and controls in our financial audits of UW System for FY 2014-15 (report 16-3), FY 2015-16 (report 17-6), and FY 2016-17 (report 18-2), and in our *State of Wisconsin FY 2017-18 Single Audit* (report 19-3). As part of our FY 2018-19 single audit (report 20-3), we followed up on these concerns and found that UW System Administration had partially implemented our recommendations. We also reported similar concerns in our evaluation of IT needs assessment, procurement, and security (report 20-10).

***Criteria:***

It is important that UW System Administration manage and maintain a secure environment because of the financial, confidential, and sensitive data that it

maintains. Managing a secure environment includes the development and maintenance of a comprehensive information security program. This involves developing, approving, and following appropriate policies, standards and procedures, as well as monitoring UW institutions for compliance.

UW System Administration is responsible for developing systemwide policies that are approved by the UW System President and that form the basis for the information security program. Board of Regents Policy 25-5 requires that National Institute of Standards and Technology (NIST) standards be used as a guide in developing systemwide policies. Chancellors and chief information officers at each UW institution are responsible for monitoring compliance with the policies, but UW System Administration retains overall oversight authority and responsibility for ensuring implementation and adherence to the information security program. In accordance with UW System's *Information Security Program*, each quarter the UW System Associate Vice President of Information Security requires each institution to report its status with respect to implementing and complying with the systemwide information security policies and standards.

***Condition:***

During our FY 2019-20 audit, we found that UW System Administration had taken some steps to address our prior audit recommendations. For example, UW System Administration developed an additional information security policy and revised three of the five policies that were established in September 2016, including policies on authentication, data classification and protection, and incident response. However, as of June 30, 2020, UW System Administration had not formally issued any new information security policies. Since June 30, 2020, UW System Administration has issued four information security policies on IT asset management, risk management, privacy, and information security definitions.

***Context:***

We reviewed UW System Administration information security policies and related standards and procedures, interviewed key UW System Administration and UW-Madison DoIT staff, and evaluated the design of IT general controls, including those for SFS and HRS. The IT general controls consist of access, program change management, and computer operations. We did not audit all information security policies and procedures at all UW institutions or the IT controls over all computer applications used by the institutions.

***Questioned Costs:***

None.

***Effect:***

Weaknesses in information security policies, standards, and procedures weaken the level of security provided by UW System Administration. For example, failure to provide guidance for the handling, protection, and privacy of an individual's personal data increases the risk that personally identifiable information could be accidentally or intentionally exposed.

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

in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

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

***Cause:***

UW System Administration indicated that other priorities, including responding to the public health emergency, caused delays in its timeline for issuing policies that support a comprehensive information security program and monitoring compliance with existing systemwide information security policies. Nevertheless, it is important that UW System Administration continue to address these information security weaknesses.

**Recommendation**

---

*We recommend University of Wisconsin System Administration:*

- *continue development and maintenance of a comprehensive information security program, including developing systemwide information security policies, standards, and procedures across the remaining critical information security areas, as recommended by National Institute of Standards and Technology publications;*
- *develop a structure to effectively monitor compliance with systemwide policies; and*
- *work with UW institutions to achieve compliance in a timely manner when noncompliance is identified.*

**Type of Finding:** Significant Deficiency

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

---

## **Finding 2020-004: Unemployment Insurance Benefits Payable**

***Background:***

The Department of Workforce Development (DWD) administers the Unemployment Insurance program, which pays monetary benefits to certain individuals who have lost their jobs. Unemployed individuals file initial benefit claim applications and subsequent weekly benefit claims. DWD verifies the information provided in order to establish the statutory eligibility of individuals and the amount of weekly benefits to pay. DWD then processes the weekly benefit claim payments to eligible individuals. DWD is responsible for preparing financial statements for the program's activity that

are reported as the Unemployment Reserve Fund in the State's Comprehensive Annual Financial Report.

In March 2020, the public health emergency resulted in a significant increase in unemployment claims being filed. In addition, DWD began making payments through several new federal programs that were aimed at providing monetary benefits to unemployed individuals. DWD experienced a significant backlog of claims that needed to be processed, including claims that had issues that needed resolution. As of September 1, 2020, DWD reported a backlog of over 685,000 weekly claims.

***Criteria:***

DWD is responsible for preparing financial statements in accordance with Governmental Accounting Standards Board (GASB) standards. The State of Wisconsin *Uniform GAAP Conversion Policies and Procedures Manual* (GAAP Manual), which is published by the Department of Administration, State Controller's Office (DOA-SCO), provides guidance to state agencies in preparing financial statements for inclusion in the State's Comprehensive Annual Financial Report. To assess whether payments relate to the prior year and then to report those expenses and a related accounts payable in the financial statements, the GAAP Manual requires agencies to review payments that occurred within a reasonable period of time after the end of the fiscal year (after June 30), typically July and August. In addition, the GAAP Manual requires agencies to identify other payables that meet the criteria for reporting. In following these standards, DWD should calculate a payable representing benefits that will be paid to claimants after the end of the fiscal year, but relate to benefit weeks that occurred within the fiscal year.

***Condition:***

In preparing the financial statements for the Unemployment Reserve Fund for FY 2019-20, DWD identified benefit payments that had been processed in July and August 2020. DWD calculated that \$546.8 million of those benefit payments related to weekly claims for periods prior to June 30, 2020, and prepared an adjusting entry to report this benefit payable amount. However, DWD did not identify whether other payables existed as of June 30, 2020, related to its backlog of claims. On September 1, 2020, DWD reported that there was a backlog of 685,447 weekly claims, with 79,086 that related to the period March 15 through May 2, 2020. DWD did not identify these backlogged claims, nor other claims for weeks prior to June 30, 2020, when it calculated the payable that existed as of June 30, 2020.

At our request, DWD prepared the benefit payment report detailing benefit payments that occurred in September through November 2020. This report identified an additional \$214.8 million in benefit payments that related to weekly claims prior to June 30, 2020, but that DWD had not identified for inclusion in the payable for benefit payments.

***Context:***

We interviewed DWD staff to gain an understanding of the process used to develop the benefit payable as of June 30, 2020. We also reviewed the adjusting entry prepared by DWD for benefit claims paid after June 30, 2020, that related to weekly claims for weeks prior to June 30, 2020.

***Questioned Costs:***

None.

***Effect:***

The financial statements for the Unemployment Reserve Fund were materially misstated. Benefit Expense and Accounts Payable in the Unemployment Reserve Fund were understated by at least \$214.8 million. In addition, because federal revenue will be received for a significant portion of these claims, Due From Other Governments and Miscellaneous Revenue were each understated by at least \$185.1 million. After we brought these concerns to its attention, DWD adjusted the financial statements for these amounts.

***Cause:***

DWD followed its procedures from prior years and used payment information from July and August to calculate the amount of the payable to report for benefit payments for FY 2019-20. DWD indicated that it took the steps it could in the time it had to meet the reporting deadlines provided by DOA-SCO. DWD staff stated that data was not readily available to allow them to calculate an additional payable amount for the backlog of claims that existed. However, DWD did not discuss additional payable amounts with DOA-SCO or the Legislative Audit Bureau, or suggest a note disclosure to disclose the potential for additional outstanding payables that could not easily be determined.

 **Recommendation**


---

*We recommend the Wisconsin Department of Workforce Development revise its procedures for calculating benefit payables as of the end of the fiscal year to ensure the effect of changes in circumstances, such as the backlog of claims that occurred for FY 2019-20 claims, is reflected in the payable.*

**Type of Finding:** Material Weakness

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

---

## **Finding 2020-005: Accumulated Sick Leave Conversion Credit Program Liability**

***Background:***

The Department of Employee Trust Funds (ETF) administers employee benefit programs for participating state employees, including two sick leave programs: the basic Accumulated Sick Leave Conversion Credit (basic ASLCC) program and the Supplemental Health Insurance Conversion Credit (SHICC) program. The State of Wisconsin, including UW System, and certain state authorities such as the UW Hospital and Clinics Authority, participate in the sick leave programs. In implementing GASB Statement Number 84, *Fiduciary Activities*, ETF, in consultation with the DOA State Controller's Office, determined that the sick leave programs would not be reported in ETF's calendar year 2019 financial statements or in the State of Wisconsin's Comprehensive Annual Financial Report for FY 2019-20 as a fiduciary activity as they had historically been reported. In July 2020, ETF determined that it would report the financial information for the basic ASLCC program separate from the SHICC program. Historically, these two programs were reported together as one fiduciary fund. The basic ASLCC program allows eligible employees to convert earned but unused sick leave balances for use in paying postemployment premiums for state group health

insurance coverage. Because basic ASLCC program benefits are based on sick leave earned during an employee's years of service and are available to the employee during their employment, ETF determined that the activity for this program would be presented in ETF's financial statements as an internal service fund and that the liability for the benefits to be provided would be considered a compensated absence.

***Criteria:***

GASB Statement Number 16, *Accounting for Compensated Absences*, establishes the requirements for calculating a compensated absence liability for activity such as ETF's basic ASLCC program. Under GASB Statement Number 16, a liability should be calculated based on the sick leave accumulated as of the end of the reporting period by those employees who were currently eligible to receive benefits. In addition, a liability should also be calculated for employees who were expected to become eligible in the future based on policies established to estimate the probability that employees will become eligible in the future. Although the liability calculated using the methodology in GASB Statement 16 is an estimate, this estimate should provide a reasonable basis for determining the State's liability.

***Condition:***

ETF calculated a compensated absence liability estimate of \$2.7 billion for the basic ASLCC program. However, in performing this calculation ETF did not have a reasonable basis for estimating the probability of employees becoming eligible in the future to receive basic ASLCC program benefits. In addition, ETF did not adjust the liability balance for the accounts of deceased participants or for accounts that were closed.

***Context:***

We reviewed ETF's methodology for calculating the compensated absence liability estimate for the basic ASLCC program. We also interviewed ETF staff about its methodology, the assumptions used to estimate the probability of future benefits, and the calculation of the liability. Finally, we analyzed available data for employees who were determined to be eligible or who may be eligible to receive benefits in the future under the basic ASLCC program.

***Questioned Costs:***

None.

***Effect:***

The financial statements related to the basic ASLCC program were materially misstated. In the State of Wisconsin's Comprehensive Annual Financial Report for the year ended June 30, 2020, Noncurrent Long-Term Liabilities for Governmental Activities on the Statement of Net Position were overstated by \$425.4 million and the Compensated Absences liability in the ASLCC internal service fund was overstated by \$425.4 million. ETF prepared adjustments to correct the errors we identified.

***Cause:***

ETF's policies were inadequate to provide a reasonable basis for accurately calculating the basic ASLCC compensated absence liability estimate. For example, ETF did not use available data on employees participating in the basic ASLCC program to reasonably estimate the probability that employees who were not currently eligible for the basic ASLCC program benefit will become eligible to receive benefits in the future.

Further, ETF's policies were inadequate to provide a reasonable basis for accurately calculating the liability estimate because ETF did not sufficiently plan for its implementation of GASB Statement Number 84, which was issued in January 2017. On October 5, 2018, we wrote to ETF to foreshadow the important effects GASB Statement Number 84 would have on ETF's calendar year 2019 financial report. On February 14, 2019, we met with ETF and DOA to discuss the status of efforts to implement the financial reporting changes resulting from GASB Statement Number 84. On September 27, 2019, we wrote to ETF to reiterate the need for it to work collaboratively with DOA to ensure consistent reporting of the fiduciary activities administered by ETF in differing financial reports, including the State's Comprehensive Annual Financial Report for the year ended June 30, 2020. As noted, ETF did not determine that it would separate the financial information for the two sick leave programs until July 2020, which was subsequent to the date on which ETF had planned to provide draft financial statements for the sick leave programs to the Legislative Audit Bureau for audit purposes.

---

**☑ Recommendation**

*We recommend the Wisconsin Department of Employee Trust Funds:*

- *improve its calculation of the compensated absence liability estimate for the basic Accumulated Sick Leave Conversion Credit program by revising its policies by April 30, 2021, and implementing them for the 2020 financial statements; and*
- *ensure when implementing changes to financial reporting that it completes its planning, review, and assessment process before the close of the affected financial reporting period, and works with the Department of Administration, State Controller's Office on areas that affect the State's Comprehensive Annual Financial Report.*

**Type of Finding:** Material Weakness

**Response from the Wisconsin Department of Employee Trust Funds:** The Department of Employee Trust Funds (ETF) agrees that the initial calculation of the ASLCC liability resulted in overstating the Noncurrent Long-Term portion of the liability and agrees with the importance of planning and assessing changes to financial reporting, including working with the Department of Administration, State Controller's Office (SCO). However, ETF respectfully disagrees with the characterization of its efforts undertaken to accurately report the financial activities of the programs, in compliance with accounting standards, and believes the finding lacks important context to the actions it took.

---



## 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 209.

Repeat findings from report 20-3 are marked with an asterisk (\*).

#### U.S. DEPARTMENT OF AGRICULTURE

##### Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-400 p. 59	10.555	National School Lunch Program	Physical Inventory of USDA-Donated Foods	\$ 0
2020-400 p. 59	10.559	Summer Food Service Program for Children	Physical Inventory of USDA-Donated Foods	0

##### Wisconsin Department of Health Services

2020-304 p. 43	10.565	Commodity Supplemental Food Program	Reporting of Commodities on the SEFA	0
2020-305 p. 45	10.565	Commodity Supplemental Food Program	Food Distribution Cluster Physical Inventory of USDA-Donated Foods	0
2020-306 p. 47	10.565	Commodity Supplemental Food Program	Food Distribution Cluster Eligibility Monitoring	0
2020-307 p. 50	10.565	Commodity Supplemental Food Program	Food Distribution Cluster Monitoring of Administrative Funding	0
2020-305 p. 45	10.568	Emergency Food Assistance Program (Administrative Costs)	Food Distribution Cluster Physical Inventory of USDA-Donated Foods	0
2020-306 p. 47	10.568	Emergency Food Assistance Program (Administrative Costs)	Food Distribution Cluster Eligibility Monitoring	0
2020-307 p. 50	10.568	Emergency Food Assistance Program (Administrative Costs)	Food Distribution Cluster Monitoring of Administrative Funding	0
2020-305 p. 45	10.569	Emergency Food Assistance Program (Food Commodities)	Food Distribution Cluster Physical Inventory of USDA-Donated Foods	0
2020-306 p. 47	10.569	Emergency Food Assistance Program (Food Commodities)	Food Distribution Cluster Eligibility Monitoring	0

**Total U.S. Department of Agriculture**

\$ 0

**90 » SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF LABOR**

**Wisconsin Department of Workforce Development**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-600 p. 63	17.225	Unemployment Insurance	Separate Reporting of COVID-19 Expenditures on the SEFA	\$ 0
2020-601 p. 65	17.225	Unemployment Insurance	Information Technology Controls over Unemployment Insurance Systems	0
<b>Total U.S. Department of Labor</b>				<u>\$ 0</u>

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

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-100 p. 26	21.019	Coronavirus Relief Fund	Unallowable Costs— Coronavirus Relief Fund	\$ 741,766
<b>Total U.S. Department of Treasury</b>				<u>\$ 741,766</u>

**U.S. DEPARTMENT OF EDUCATION**

**University of Wisconsin-Green Bay**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-700 p. 70	84.425F	Higher Education Emergency Relief Fund (HEERF) Institutional Portion	Unallowable Costs—Higher Education Emergency Relief Fund Institutional Aid	\$ 400,000
<b>Total U.S. Department of Education</b>				<u>\$ 400,000</u>

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

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-200 p. 29	93.658	Foster Care—Title IV-E	Group Home and Residential Care Center Rates	\$ 7,597

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2020-300 p. 34	93.767	Children’s Health Insurance Program	Computer Data Matches	\$ 0
2020-303 p. 41	93.767	Children’s Health Insurance Program	Children's Health Insurance Program Participant Age	2,966
2020-300 p. 34	93.778	Medical Assistance Program	Computer Data Matches*	0
2020-301 p. 37	93.778	Medical Assistance Program	Security for Medical Assistance Program IT Systems	0
2020-302 p. 39	93.778	Medical Assistance Program	Medical Assistance Program Payments to Terminated Providers	428,765
2020-308 p. 52	93.778	Medical Assistance Program	Medicaid Fraud Control Unit Referrals	0
2020-309 p. 54	93.778	Medical Assistance Program	Medical Assistance Program Provider Overpayments*	0
2020-310 p. 57	93.788	Opioid STR	Opioid Program Performance Reporting	0

**Total U.S. Department of Health and Human Services** \$ 431,731

---

**TOTAL KNOWN QUESTIONED COSTS FOR THE STATE OF WISCONSIN** **\$1,581,094**

■ ■ ■ ■



---

## **AUDITEE SECTION**

---



---

## Summary Schedule of Prior Audit Findings

---

**Federal Compliance Findings** | **Financial Statement Findings**  
pages 96-113 | pages 114-120



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary

---

**Status of Prior Year Audit Findings**

**Finding:** Timing of Draws of Federal Funds (2018-100)

**Federal Programs:** Career and Technical Education—Basic Grants to States (CFDA #84.048), Substance Abuse and Mental Health Services Projects of Regional and National Significance (CFDA #93.243), Social Security-Disability Insurance (CFDA #96.001)

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

The State Controller's Office immediately implemented revised Wisconsin Accounting Manual procedures that highlighted the need to reduce the timing between the receipt of Federal funds and the program disbursement as much as administratively feasible.

The State Controller's Office worked with the STAR team to implement an upgrade to the system that automatically times the creation of Federal grant billing invoices with the date the underlying program disbursement is made. This system upgrade was implemented on December 2, 2019.

Person responsible for corrective action:  
Carol Herwig, State Controller  
Division of Executive Budget and Finance  
[Carol2.Herwig@wisconsin.gov](mailto:Carol2.Herwig@wisconsin.gov)





STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Susan Brown, Division Administrator

---

**Status of Prior Year Audit Findings**

**Finding:** Internal Controls Over Reporting (2019-100)

**Federal Programs:** Weatherization Assistance for Low-Income Persons (CFDA #81.042), Low-Income Home Energy Assistance (CFDA #93.568)

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

Person responsible for corrective action:  
Susan Brown, Administrator  
Division of Energy, Housing and Community Resources  
Email address: [susan.brown@wisconsin.gov](mailto:susan.brown@wisconsin.gov)

---



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

### Status of Prior Year Audit Findings

**Finding:** Collection of Child Care Provider Overpayments (2018-200)

**Federal Program:** Child Care and Development Fund Cluster (CFDA #93.575, 93.596)

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

Person responsible for corrective action:

Junior Martin, Director

Bureau of Program Integrity

Division of Early Care and Education

[Junior.Martin@wisconsin.gov](mailto:Junior.Martin@wisconsin.gov)

Person responsible for corrective action:

Rachelle Armstrong, Director

Bureau of Finance

Division of Management Services

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

**Finding:** Monitoring of Child Care Providers (2018-202)

**Federal Program:** Child Care and Development Fund Cluster (CFDA #93.575, 93.596)

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

The Bureau was in full compliance for the year ending December 31, 2019. The Bureau attempted to monitor all 4,277 centers that were subject to the annual health and safety compliance review by December 31, 2019.

The Bureau remains in full compliance for the year ending December 31, 2020. The Bureau received approval on June 8, 2020 from the Administration for Children & Families to waive the required monitoring of licensing and health and safety requirements for child care programs impacted by COVID-19 through December 31, 2020. The Bureau plans to resume full monitoring when the waiver expires.

Person responsible for corrective action:

Mark Andrews, Director

Bureau of Early Care Regulation

Division of Early Care and Education

[MarkE.Andrews@wisconsin.gov](mailto:MarkE.Andrews@wisconsin.gov)

Tony Evers  
Governor



**DIVISION OF ENTERPRISE SERVICES**

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

Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

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

DATE: July 31, 2020

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

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

SUBJECT: Response to Interim Audit Memos:  
  
Computer Data Matches

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

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

**Status of Audit Finding:** Partially Corrected

In DHS' previous responses, we described a number of strategies being pursued to address timely processing of SWICA discrepancies. One of these strategies is an information systems project which includes a number of system enhancements and data exchange improvements. The first part of the project was implemented in June 2020. The June release included the following:

- Updates to the Employment Verification of Earnings (EVFE) form
- The Historical EVFE form was added to CWW (previously a manual form)
- Changes to the SWICA resolution statuses
- Systematic changes to tracking overpayments resulting from SWICA
- Changes to the criteria per program that generate SWICA matches

The final portion of this project is dependent on a data sharing agreement with DWD. The data sharing agreement will enable DHS to receive the wage data much sooner than it currently does.

These system changes and other identified strategies should result in further improvements in timely processing of SWICA discrepancies and increased rates of resolution of these alerts, with the following anticipated outcomes:

- Streamlining the SWICA process to allow for greater consistency
- Improving the timeliness of data exchange information received
- Creating better matches in order to better ensure that the discrepancies that are being created will have an impact to the case and therefore warrant worker action (elimination of false matches)
- Improving training provided to income maintenance staff to ensure proper understanding of expectations on when and how to work these discrepancies.

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

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

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

Anticipated Completion Date: First quarter 2021

Person responsible for corrective action:

Rebecca McAtee, Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services,  
Department of Health Services  
Rebecca.McAtee@dhs.wisconsin.gov  
608-266-8628

Debbie Waite, BEPS Deputy Bureau Director, Bureau of Enrollment Policy and Systems, Division of  
Medicaid Services, Department of Health Services  
Deborah.Waite@dhs.wisconsin.gov  
608-261-9421

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 101



Tony Evers  
Governor

Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

**Finding:** Timing of Draws of Federal Funds - Public Health Emergency Preparedness (2019-301)

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

**Status of Audit Finding: Corrective Action Taken – DOA completed an update to STAR in December 2019 that holds accounts payable transactions from the federal draw report until vouchers are paid.**

Person responsible for corrective action:  
Barry Kasten, Deputy Bureau Director  
Bureau of Fiscal Services  
Division of Enterprise Services  
[barry.kasten@dhs.wisconsin.gov](mailto:barry.kasten@dhs.wisconsin.gov)

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

**Finding:** Timing of Draws of Federal Funds - Immunization Cooperative Agreements (2019-302)

**Federal Program:** Immunization Cooperative Agreements (CFDA #93.268)

**Status of Audit Finding: Corrective Action Taken – DOA completed an update to STAR in December 2019 that holds accounts payable transactions from the federal draw report until vouchers are paid.**

Person responsible for corrective action:  
Barry Kasten, Deputy Bureau Director  
Bureau of Fiscal Services  
Division of Enterprise Services  
barry.kasten@dhs.wisconsin.gov

Tony Evers  
Governor



**DIVISION OF ENTERPRISE SERVICES**

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

Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

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

**Finding:** Timing of Draws of Federal Funds - Block Grants for Community Mental Health Services (2019-303)

**Federal Program:** Block Grants for Community Mental Health Services (CFDA #93.958)

**Status of Audit Finding: Corrective Action Taken – DOA completed an update to STAR in December 2019 that holds accounts payable transactions from the federal draw report until vouchers are paid.**

Person responsible for corrective action:  
Barry Kasten, Deputy Bureau Director  
Bureau of Fiscal Services  
Division of Enterprise Services  
barry.kasten@dhs.wisconsin.gov

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

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

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

**Status of Audit Finding: Partially Corrected** – The PHEP Program has implemented processes to ensure completion of all PHEP risk assessments and to ensure review of all subrecipient budgets and follow-up where corrections or clarifications are needed. Additional processes are being finalized to ensure ongoing local public health department and tribal health center monitoring throughout the fiscal year. The primary reasons for these actions not being entirely completed is the turnover of program staff and the diversion of program staff from their regular duties to the COVID-19 response. As the PHEP program is specifically tasked to respond to incidents such as COVID-19, all personnel in the office have seen significant diversion from their regular duties to support response activities. Risk assessments and initial budget review processes were prioritized at the beginning of the grant year. Effort is currently underway to finalize procedures for ongoing budget monitoring, and will be implemented shortly.

Person responsible for corrective action:

David Rozell, Health Emergency Preparedness Section Chief  
Division of Public Health, Office of Preparedness and Emergency Health Care  
[David.Rozell@dhs.wisconsin.gov](mailto:David.Rozell@dhs.wisconsin.gov)



Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

**Finding:** Security for Medical Assistance Program IT Systems (2019-305)

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

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

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

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

**Status of Audit Finding: Not Corrected**

On July 9<sup>th</sup>, 2020, the Wisconsin Supreme Court issued a decision which restricts our ability to identify and recoup overpayments. The Supreme Court has determined that the statutory authority of the department does not include the ability to recoup unless the department can verify;

1. The actual provision of a covered service;
2. That the reimbursement claim is appropriate for the service provided; or
3. That the reimbursement claim is accurate for the service provided.

Moreover, the Supreme Court specifically stated that DHS cannot recoup payments based upon a record imperfection.

Each of the preliminary findings referenced by the LAB need to be reviewed against those standards before a final determination of overpayment can be made. So until such a review is completed, we cannot quantify how much of the total preliminary findings will remain and be subject to recoupment under Wisconsin law. We estimate this review could be completed by December 31, 2020.

Wisconsin DHS will continue to pursue overpayments and return the federal share back to CMS in cases where we are legally permitted to do so under 42 CFR s.433.316 as we have done throughout these legal proceedings.

Person responsible for corrective action:  
Anthony Baize, Inspector General  
Office of Inspector General  
[Anthony.Baize@dhs.wisconsin.gov](mailto:Anthony.Baize@dhs.wisconsin.gov)

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

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

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

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

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

**Status of Audit Finding:** Partially Corrected. DHS determined and recouped improper Medical Assistance program payments made to ineligible providers identified by the Legislative Audit Bureau. DHS will be implementing a process to identify improper Medical Assistance claims to ineligible providers and will recoup improper payments starting in August 2020. A system solution to automatically identify and deny claims submitted by ineligible providers will be implemented in 2021.

Person responsible for corrective action:

Jennie Vander Loop, Information Systems Business Automation Specialist  
Bureau of Systems Management, Division of Medicaid Services

[Jennifer.vanderloop1@dhs.wisconsin.gov](mailto:Jennifer.vanderloop1@dhs.wisconsin.gov)

Anthony Baize, Inspector General  
Wisconsin Department of Health Services

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



**DIVISION OF ENTERPRISE SERVICES**

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

Tony Evers  
Governor

Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

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

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

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

**Status of Audit Finding:** Partially Corrected. DHS completed its review of the claims identified by LAB in Finding 2018-303 and recouped improper Medical Assistance program payments for ineligible services to inmates, pursuant to applicable ForwardHealth policies.

Starting in late October 2020, DHS is automating some of the necessary functionality to prevent incarcerated people from getting Medicaid benefits – specifically, we plan to have a data exchange with DOC that allows us to find out directly from DOC when someone is incarcerated so that we can automatically suspend their eligibility.

Then, DHS will be implementing an automated process in 2021 to identify and deny inmate claims that are not eligible for Medical Assistance reimbursement. DHS will continue to identify and recoup any improper payments that were made following LAB’s review period until this project is implemented. The original implementation date of October 2020 for this initiative was changed due the prioritization of other initiatives, and the associated resources, that were required to respond to the COVID-19 pandemic in a timely manner.

Person responsible for corrective action:  
Jennie Vander Loop, Information Systems Business Automation Specialist  
Bureau of Systems Management, Division of Medicaid Services  
[Jennifer.vanderloop1@dhs.wisconsin.gov](mailto:Jennifer.vanderloop1@dhs.wisconsin.gov)

Michelle Prost, Section Chief  
Bureau of Rate Setting, Division of Medicaid Services  
[Michelle.Prost1@dhs.wisconsin.gov](mailto:Michelle.Prost1@dhs.wisconsin.gov)

Debbie Waite, BEPS Deputy Bureau Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services  
[Deborah.Waite@dhs.wisconsin.gov](mailto:Deborah.Waite@dhs.wisconsin.gov)  
608-261-9421

---

## STATE OF WISCONSIN



DEPARTMENT OF MILITARY AFFAIRS  
 OFFICE OF THE ADJUTANT GENERAL  
 STATE BUDGET & FINANCE OFFICE  
 POST OFFICE BOX 14587  
 MADISON, WI 53708-0587

July 13, 2020

Kendra Eppler, Financial Audit Director  
 Legislative Audit Bureau  
 22 East Mifflin St., Suite 500  
 Madison, Wisconsin 53703

RE: Status of Prior Year Audit Findings – FY2019 State Single Audit

This memo is the Department of Military Affairs' corrective actions taken for the findings and recommendations made by the Legislative Audit Bureau (LAB) in the FY2019 State Single Audit.

**Finding:** National Guard Military Operations and Maintenance (O&M) Projects Extensions (2019-810)

**Federal Program:** National Guard Military Operations and Maintenance (O&M) Projects (CFDA #12.401)

**Status of Audit Finding:**

All corrective actions are completed.

Specifically, the Department:

- Developed an extension request template which complies with cooperative agreement extension requirements.
- Identified any open cooperative agreements that should, but do not have, extension requests on file as of June 15, 2020. There are only two agreements, with one agreement open multiple years. All extension requests are current for any open agreement through September 30, 2020. The Department will track all extensions to ensure that all are received timely to protect State interests.
- Identified that federal program managers should be the responsible party for requesting extensions due to the knowledge of what outstanding items require completion and the reason for the extension; however, the Department will continue to work with program managers to ensure an extension is filed per regulation and, if it is not, submit an extension request on the State's behalf.

Person responsible for corrective action:

Anna Oehler, Budget Director  
 State Budget and Finance

Anna.oehler@wisconsin.gov

---

**Finding:** Internal Controls over Matching and Reporting for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program (2019-811)

**Federal Program:** Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA #97.036)

**Status of Audit Finding:**

Partially completed as of June 30, 2020.

Specifically, the Department:

- Reviewed the applicable query for all available options to reduce the risk of misreporting expenditures.
- Modified and tested the applicable query. The updated query went into production on July 13, 2020.
- Developed and implemented a policy and procedure, which became effective on July 1, 2020, on the usage of the query to ensure appropriate and consistent criteria is entered.

Person responsible for corrective action:

Anna Oehler, Budget Director  
State Budget and Finance  
Anna.oehler@wisconsin.gov

---



Carolyn Stanford Taylor, State Superintendent

### Status of Prior Year Audit Findings

**Finding:** Timing of Draws of Federal Funds - Child Nutrition Cluster (2019-400)

**Federal Program:** Child Nutrition Cluster (CFDA #10.553, 10.555, 10.556, 10.559)

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

Person responsible for corrective action:  
Michele McGaffin, Director of Business Services  
Division for Finance and Management  
michele.mcgaffin@dpi.wi.gov

**Finding:** Timing of Draws of Federal Funds - Child and Adult Care Food Program (2019-401)

**Federal Program:** Child and Adult Care Food Program (CFDA #10.558)

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

Person responsible for corrective action:  
Michele McGaffin, Director of Business Services  
Division for Finance and Management  
michele.mcgaffin@dpi.wi.gov

**Finding:** Timing of Draws of Federal Funds - Twenty-First Century Community Learning Centers (2019-402, 2018-101)

**Federal Program:** Twenty-First Century Community Learning Centers (CFDA #84.287)

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

Person responsible for corrective action:  
Michele McGaffin, Director of Business Services  
Division for Finance and Management  
michele.mcgaffin@dpi.wi.gov



**Office of Information Security**

**Katherine Mayer**, Associate Vice President

608-262-4048 | kmayer@uwsa.edu

780 Regent St. Suite 305, Madison, WI 53715

[wiscnsin.edu/offices/office-of-administration/office-of-information-security/](http://wiscnsin.edu/offices/office-of-administration/office-of-information-security/)

August 13, 2020

**Finding: Information Technology Controls at the University of Wisconsin System (2018-700, 2017-003, 2016-12, 2015-030)**

**Federal Program:** Student Financial Assistance Cluster

**Status of Audit Finding as of 6/30/2020: Partially Corrected**

This document explains the June 30, 2020 status of the University of Wisconsin (UW) System's Corrective Action Plan (CAP) for finding 2018-700: Information Technology Controls at the University of Wisconsin System within Fiscal Year 2017-18 Single Audit Report 19-3. The following outlines actions over the past year regarding this finding.

*Continue development and maintenance of a comprehensive IT security program, including developing systemwide IT security policies and procedures across the remaining critical IT areas, as recommended by National Institute of Standards and Technology publications.*

Over the past year, UW system continues to mature its Information Technology (IT) security program, using National Institute of Standards and Technology (NIST) publications as guiding resources in building out IT security policy and identifying necessary enterprise security infrastructure.

The advancement of UW System's IT security policy portfolio includes three new policy sets which were developed and vetted by institutions, including Asset Management, Risk Management, and Privacy. These policies were further held from advancing due to the Covid-19 pandemic and the substantial number of interim policies being published by UW System Administration as a response. These IT security policy sets are expected to be forwarded to the interim president's office for review and finalization in the coming month. Revisions were also made to modernize three existing policy sets, including Authentication, Data Classification and Protection, and Incident Response. An additional three policies are currently in the development process and are expected to be finalized by the end of the calendar year.

UW System has continued the development and maintenance of a comprehensive IT security program and corresponding work plan within the Office of Information Security (OIS), a UW System Administration (UWSA) office founded in 2018 dedicated to enterprise IT security strategy and initiatives. The work plan has evolved to be a living document and is continuously updated as our understanding of risk matures and as the threat landscape changes. Additionally, a Governance, Risk and Compliance (GRC) function was established in June 2019 and continues to mature with the development of a risk management policy and framework as well as a risk register for UW System. A dedicated GRC member works closely with UWSA's Office of Risk Management to align efforts in identifying and prioritizing risk across UW System.



***Provide guidance and training to individual institutions regarding information technology security policies and procedures, as needed.***

Monthly meetings of the Technology and Information Security Council are sponsored by the Associate Vice President (AVP) for Information Security (IS) to provide guidance and clarity on policy and procedure implementation, methodologies and best practices. The AVP for IS also meets monthly with the Chief Information Officers as well as the Chief Business Officers to discuss IS strategy and policy, along with status and challenges of policy implementation and other on-going initiatives. Additional engagements include routine meetings with the UW System Chancellors, UW System President, and the Board of Regents.

OIS will continue to provide guidance and training to individual institutions regarding information technology security policies and procedures as part of the office's core responsibilities and to ensure successful rollout and adoption of UWSA IT security policies.

***Complete development of and implement procedures for assessing the level of protection provided for UW Systems and data.***

UW System has deployed an ongoing strategy for assessing the level of protection provided for systems and data. This includes the completion of cyber-risk assessments at each institution to identify current state of maturity across NIST's five critical IT security functions. Other tools used as part of UW System's strategy over the past year include penetration testing of specific applications at five UW System institutions and security scorecard assessments. These external assessments have and will continue to be complemented by internal audit work to continuously assess our level of protection and to make informed decisions on prioritization of resources.

Person responsible for corrective action:  
Katherine Mayer, UW System Associate Vice President  
Office of Information Security  
[kmayer@uwsa.edu](mailto:kmayer@uwsa.edu)

---



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary

---

**Status of Prior Year Audit Findings**

**Finding:** STAR Security Concerns (2019-001, 2018-005, 2017-007, 2016-010)

**Federal Program:** n/a

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

Person responsible for corrective action:

Tim LeFave  
Executive Director, STAR Program Office  
[Tim.LeFave@wisconsin.gov](mailto:Tim.LeFave@wisconsin.gov)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

**Finding: Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology (2019-002, 2018-003, 2018-004, 2017-004, 2016-011)**

**Federal Program:** n/a

**Status of Audit Finding:** Partially Corrected

**Corrective Action Status:**

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
<p>We recommend the Department of Administration take steps to fully complete or update and implement the written procedures, practices, and settings of the Division of Enterprise Technology (DET) to enforce its policies and standards,</p> <p>and take corrective action to address the specific concerns communicated during the audit.</p>	<p>DET followed the priority process identified for the remaining procedures, practices, and settings. DET reviewed the status and created a process and dashboard to track the completion rate.</p> <p>DET identified (16) projects to address the specific concerns. Project intake forms were submitted via the DET project prioritization process.</p> <p>Status of the 16 projects is as follows:                      3 - Completed                      8 - In Progress                      1 – Approved to Start July 2020                      4 – Pending Prioritization/Release</p> <p>Initiation and scheduling of the pending projects are based upon priority and availability of required resources. Some projects have dependencies and cannot be started until the related project finishes. Timelines for these projects will be established once the dependent project is complete and the next project is approved.</p>	<p>Completed</p> <p>Anticipated end dates for in progress projects are currently scheduled for completion between now and August 30, 2020. However, several projects have timelines that are at risk due to technical issues, and/or resource impacts (e.g. COVID-19).</p> <p>Timelines for pending projects will be established once approved.</p>

Person responsible for corrective action:  
 Bill Nash, CISO  
 Division of Enterprise Technology  
 Bill.Nash@wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

**Finding: Department of Administration Information Technology Oversight Responsibilities (2019-003, 2018-004, 2017-005)**

**Federal Program:** n/a

**Status of Audit Finding:** Partially Corrected

**Corrective Action Status:**

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
1. Develop and implement, by March 31, 2020, a plan for monitoring the progress of the executive branch agencies in becoming compliant with the State of Wisconsin IT Security Policy Handbook and related standards;	DET developed and implemented a plan and dashboard for use by the executive branch agencies to track compliance with the State of Wisconsin IT Security Policy Handbook and related standards.	Completed
2. Complete its corrective action plan to fully address recommendations from prior-year findings 2018-004 within the timeline provided in its June 2019 communication to the Bureau on the status of corrective actions taken; and	<p>DET is continuing efforts to remediate vulnerabilities and will be working with a third party provider to do penetration testing of DET managed devices and networks within the DET data centers.</p> <p>The project to create the Enterprise Risk Assessment plan was completed in April 2020. Executive branch agencies worked with DET to develop the “Risk Assessment Plan and Timeline”.</p> <p>Per the Risk Assessment Plan and Timeline, it was identified that not all Executive Branch agencies had the needed tools to conduct vulnerability assessments. DET worked with the agencies and the State Bureau of Procurement to evaluate vulnerability management tools and selection is currently in process. A project for implementation of the selected tool and a process for Executive Branch Agencies has been submitted per the DET project management process and will be initiated pending procurement, prioritization, and resource availability.</p> <p>Implementation of penetration testing of the identified systems and data including</p>	<p>Anticipated completion to be determined based upon third party provider availability</p> <p>Completed</p> <p>January 29, 2021</p> <p>Begin post vulnerability</p>

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
	<p>a process for review of results, prioritization of identified issues, and tracking of remediation activity.</p> <p>Some agencies have already commenced penetration assessments and are working on remediation activities.</p>	<p>remediation with anticipated completion to be determined, based on plan</p>
<p>3. Develop and implement by June 30, 2020, a process to regularly identify, assess, and address risks for the State's IT environment, including vulnerability assessments, penetration testing, and comprehensive risk assessments that assess risk across the IT environment and include ongoing monitoring of agency compliance with the State of Wisconsin IT Security Policy Handbook and related standards.</p>	<p>DET worked with the Executive Branch Agencies to establish an on-going process to monitor compliance with the State of Wisconsin IT Security Policy Handbook and related standards. The first response from agencies is due June 30, 2020.</p> <p>DET will continue to work with Executive Branch Agencies to establish a long term process to regularly review:</p> <ul style="list-style-type: none"> <li>• Vulnerability Management</li> <li>• Penetration testing</li> <li>• Risk Assessments</li> </ul>	<p>Completed</p> <p>June 30, 2021</p>

Person responsible for corrective action:  
 Bill Nash, CISO  
 Division of Enterprise Technology  
[Bill.Nash@wisconsin.gov](mailto:Bill.Nash@wisconsin.gov)



**State of Wisconsin • DEPARTMENT OF REVENUE**

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
FAX 608-266-5718 • <http://www.revenue.wi.gov>

*Tony Evers*  
Governor

*Peter Barca*  
Secretary of Revenue

**Status of Prior Year Audit Findings**

**Finding:** STAR Finance Access Concerns at the Department of Revenue (2017-002)

**Federal Program:** n/a

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

Person responsible for corrective action:

Name: **Julie Raes, Administrator**

Division: **Enterprise Services**

Email address: **[julie.raes@wisconsin.gov](mailto:julie.raes@wisconsin.gov)**

---

**WisDOT Division of Business Management**  
Bureau of Financial Management  
4822 Madison Yards Way  
Madison, WI 53705

**Governor Tony Evers**  
**Secretary Craig Thompson**  
[wisconsin.gov](http://wisconsin.gov)  
Telephone: (608) 267-1215  
Email: [Scott2.Thornton@dot.wi.gov](mailto:Scott2.Thornton@dot.wi.gov)



### Status of Prior Year Audit Findings

**Finding:** Financial Reporting for the Transportation Fund (2019-004)

**Federal Program:** n/a

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

Person responsible for corrective action:  
Scott B. Thornton, Controller  
Bureau of Financial Management  
Division of Business Management  
[Scott2.Thornton@dot.wi.gov](mailto:Scott2.Thornton@dot.wi.gov)

---



Wisconsin Office of the  
COMMISSIONER OF INSURANCE

**INJURED PATIENTS AND  
FAMILIES COMPENSATION FUND**

Tony Evers, Governor of Wisconsin  
Mark Afable, Commissioner of Insurance

July 23, 2020

### **Status of Prior Year Audit Findings**

**Finding:** Financial Reporting Process for the Injured Patients and Families Compensation Fund  
(2019-005, 2018-002)

**Federal Program:** n/a

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

Person responsible for corrective action:

Brynn Bruijn-Hansen

IPFCF Manager

[Brynn.Bruijnhansen@wisconsin.gov](mailto:Brynn.Bruijnhansen@wisconsin.gov)

---



---

**State of Wisconsin Schedule of  
Expenditures of Federal Awards  
for the Year Ended June 30, 2020**

---

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
10.001		Agricultural Research Basic and Applied Research	DNR	16,410	0
10.001		Agricultural Research Basic and Applied Research	UW-Madison	37,587	0
		Total Federal Program 10.001		53,997	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	688,263	0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	70,812	0
10.162	19-LPQAD-WI-0014	Inspection Grading and Standardization	DATCP	14,160	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	478,089	326,213
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	318,876	91,094
		Total Federal Program 10.170		796,965	417,307
10.171	FSA19GRA0010064	Organic Certification Cost Share Programs	DATCP	869,084	869,084
10.172		Local Food Promotion Program	UW System Administration	45,479	0
10.176		Dairy Business Innovation Initiatives	UW-Madison	19,496	0
10.178		Trade Mitigation Program Eligible Recipient Agency Operational Funds	DHS	694,315	694,315
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,172,500	0
10.202		Cooperative Forestry Research	UW-Madison	73,132	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	102,486	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	66,815	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	260,765	73,172
10.328		National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	UW-Madison	876	0
10.351		Rural Business Development Grant	UW-Madison	60,158	0
10.435	58-025-0396006423	State Mediation Grants	DATCP	177,262	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	5,363,747	0
10.475		COVID-19 - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	26,642	0
		Total Federal Program 10.475		5,390,389	0
10.500		Cooperative Extension Service	UW-Madison	1,991,919	187,161
10.511		Smith-Lever Funding (Various Programs)	UW-Madison	7,240,656	0
10.514		Expanded Food and Nutrition Education Program	UW-Madison	966,108	0
10.515		Renewable Resources Extension Act and National Focus Fund Projects	UW-Madison	71,213	0
10.536		CACFP Training Grants	DPI	13,517	0
SNAP Cluster:					
10.551		COVID-19 - Supplemental Nutrition Assistance Program	DHS	240,116,310	0
10.551		Supplemental Nutrition Assistance Program	DHS	747,789,577	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	78,628,395	49,121,461
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	DCF	382,888	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	7,728,559	6,391
		Total SNAP Cluster		1,074,645,729	49,127,852
Child Nutrition Cluster:					
10.553		COVID-19 - School Breakfast Program	DPI	8,312,678	8,312,678
10.553		School Breakfast Program	DPI	43,059,802	43,059,802
10.553		School Breakfast Program (from DPI)	DHS	41,005	0
10.553		School Breakfast Program (from DPI)	DOC	97,608	0
10.555		COVID-19 - National School Lunch Program	DPI	20,717,675	20,717,675

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.555		National School Lunch Program	DOC	10,299	0
10.555		National School Lunch Program	DPI	161,486,221	161,486,221
10.555		National School Lunch Program (from DPI)	DHS	73,441	0
10.555		National School Lunch Program (from DPI)	DOC	169,855	0
10.556		COVID-19 - Special Milk Program for Children	DPI	34,017	34,017
10.556		Special Milk Program for Children	DPI	531,040	531,040
10.559		COVID-19 - Summer Food Service Program for Children	DPI	35,308,855	35,308,855
10.559		Summer Food Service Program for Children	DPI	9,834,532	9,462,178
10.559		Summer Food Service Program for Children (from DPI)	UW-Green Bay	17,566	0
10.559		Summer Food Service Program for Children (from DPI)	UW-Whitewater	16,171	0
		Total Child Nutrition Cluster (Note 4)		279,710,765	278,912,466
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Note 5)	DHS	63,456,756	21,359,792
10.558		Child and Adult Care Food Program	DPI	31,099,586	30,460,593
10.558		Child and Adult Care Food Program	UW-Stevens Point	11,636	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Eau Claire	39,315	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Stout	6,040	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Whitewater	13,065	0
10.558		COVID-19 - Child and Adult Care Food Program	DPI	4,036,171	4,036,171
		Total Federal Program 10.558		35,205,813	34,496,764
10.560		State Administrative Expenses for Child Nutrition	DPI	4,420,055	0
		Food Distribution Cluster:			
10.565		Commodity Supplemental Food Program	DHS	4,536,216	4,444,629
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,828,485	1,711,284
10.568		Emergency Food Assistance Program (Administrative Costs) (from DHS)	DPI	647,489	0
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	4,717,461	4,717,461
10.569		Emergency Food Assistance Program (Food Commodities) (from DHS)	DPI	22,550,341	22,550,341
		Total Food Distribution Cluster (Note 4)		34,279,992	33,423,715
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	745,523	0
10.574		Team Nutrition Grants	DPI	334,725	23,535
10.574		Team Nutrition Grants (from DPI)	UW-Madison	24,452	0
		Total Federal Program 10.574		359,177	23,535
10.575		Farm to School Grant Program	DATCP	945	0
10.576		Senior Farmers Market Nutrition Program	DHS	306,379	271,443
10.578		WIC Grants To States (WGS)	DHS	480,918	288,519
10.579		Child Nutrition Discretionary Grants Limited Availability	DHS	144,769	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	403,326	380,123
		Total Federal Program 10.579		548,095	380,123
10.582		Fresh Fruit and Vegetable Program	DPI	3,221,230	3,149,523
10.603		Emerging Markets Program	DATCP	8,778	0
10.664		Cooperative Forestry Assistance	DNR	1,291,098	360,683
10.664		Cooperative Forestry Assistance (from DNR)	DVA	4,128	0
		Total Federal Program 10.664		1,295,226	360,683
10.665		Schools and Roads - Grants to States	DNR	1,395,673	1,395,673
10.675		Urban and Community Forestry Program	DNR	201,503	0
10.676		Forest Legacy Program	DNR	20,585	0
10.678		Forest Stewardship Program	DNR	175,702	0
10.680		Forest Health Protection	DNR	181,700	6,537
10.684		International Forestry Programs	UW-Madison	71,694	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.697		State & Private Forestry Hazardous Fuel Reduction Program	DNR	4,609	0
10.699		Partnership Agreements	DNR	25,875	0
10.699		Partnership Agreements	UW-Madison	63,210	0
Total Federal Program 10.699				<u>89,085</u>	<u>0</u>
10.703		Cooperative Fire Protection Agreement	DNR	101,108	0
10.771		Rural Cooperative Development Grants	UW-Madison	170,817	5,000
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	12,640	0
10.855		Distance Learning and Telemedicine Loans and Grants	DOC	65,156	0
10.902		Soil and Water Conservation	DATCP	125,012	0
10.902		Soil and Water Conservation	DNR	13,409	0
10.902		Soil and Water Conservation	DOA	100,000	100,000
10.902		Soil and Water Conservation	UW-Madison	1,128,704	78,306
Total Federal Program 10.902				<u>1,367,125</u>	<u>178,306</u>
10.912		Environmental Quality Incentives Program	DATCP	116,210	0
10.912		Environmental Quality Incentives Program	UW-Madison	332,744	130,452
Total Federal Program 10.912				<u>448,954</u>	<u>130,452</u>
10.914		Wildlife Habitat Incentive Program	DNR	20,083	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	37,079	0
Other Federal Financial Assistance:					
10.N/A	G16PA00022	Algal Toxin Analysis	UW-Milwaukee	32,500	0
10.N/A	07012019	CACFP	UW-Oshkosh	5,392	0
10.N/A	16-CS-11091300-074	Chequamegon-Nicolet Groundwater	UW-Madison	40,592	0
10.N/A	R934b / 57-3655-14-0177	Remodeling & Boiler Upgrade	UW-Madison	1,855	0
10.N/A	Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	369,086	0
Subtotal Direct Programs				<u>1,524,338,686</u>	<u>425,751,422</u>
Subgrants:					
10.001		Agricultural Research Basic and Applied Research (from Iowa State University)	UW-Madison	38,685	0
10.025	AP20PPQFO000C330	Plant and Animal Disease, Pest Control, and Animal Care (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	20,400	0
10.168		Farmers Market Promotion Program (from Hope & Main)	UW-Madison	13,196	0
10.172		Local Food Promotion Program (from Wisconsin Food Hub Cooperative)	UW-Madison	35,564	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	50,725	675
10.227	2017-38424-27080	1994 Institutions Research Program (from College of Menominee Nation)	UW-Madison	1,125	0
10.303		Integrated Programs (from Michigan State University)	UW-Madison	2,013	1,078
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	23,978	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	74,203	0
10.310	9500070955 / 2018-67009-27375	Agriculture and Food Research Initiative (AFRI) (from University of Tennessee)	UW-Stevens Point	47,251	0
10.311	LAT AMF MOU	Beginning Farmer and Rancher Development Program (from American Farmland Trust)	UW-Madison	1,134	0
10.311		Beginning Farmer and Rancher Development Program (from Ohio State University Research Foundation)	UW-Stevens Point	9,895	0
10.311		Beginning Farmer and Rancher Development Program (from Pennsylvania State University)	UW-Madison	33,612	0
10.336		Veterinary Services Grant Program (from Michigan State University)	UW-Madison	11,916	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin)	UW-Madison	13,184	0
10.500		Cooperative Extension Service (from North Dakota State University)	UW-Madison	29,004	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	4,313	0
10.500	#25-6324-0150-315	Cooperative Extension Service (from University of Nebraska)	UW-River Falls	6,979	0
10.521		Children, Youth and Families At-Risk (from Kansas State University)	UW-Madison	15,235	0
10.575		Farm to School Grant Program (from La Crosse County)	UW-Madison	8,196	0
10.680		Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	676,339	0
10.912		Environmental Quality Incentives Program (from Minnesota Agricultural Water Research Center)	UW-Madison	111,723	0
		Subtotal Subgrants		1,228,670	1,753
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		1,525,567,356	425,753,175
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development Technical Assistance	UW-Madison	137,543	0
11.303		Economic Development Technical Assistance	UW-Stout	71,342	0
		Total Federal Program 11.303		208,885	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	10,366	0
11.417		Sea Grant Support	UW-Madison	49,320	0
11.417		Sea Grant Support (from UW-Green Bay)	UW-Madison	7,633	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	73,665	0
11.417		Sea Grant Support (from UW-Madison)	UW-Oshkosh	42,793	10,972
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	159,920	20,106
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	22,980	0
		Total Federal Program 11.417		356,311	31,078
11.419		Coastal Zone Management Administration Awards	DOA	3,507,763	3,021,761
11.419		Coastal Zone Management Administration Awards	UW-Milwaukee	14,731	0
11.419		Coastal Zone Management Administration Awards (from DOA)	DNR	349,735	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	121,165	0
11.419		Coastal Zone Management Administration Awards (from DOA)	WHS	10,747	0
		Total Federal Program 11.419		4,004,141	3,021,761
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	787,430	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Madison)	UW-Superior	13,629	0
		Total Federal Program 11.420		801,059	0
11.429		Marine Sanctuary Program	UW-Madison	42,476	27,463
11.429		Marine Sanctuary Program	UW-Superior	2,000	0
		Total Federal Program 11.429		44,476	27,463
11.473		Office for Coastal Management	DOA	65,298	64,382
11.611		Manufacturing Extension Partnership	UW-Stout	294,707	0
11.999		Marine Debris Program	UW-Madison	25,911	14,227
11.N/A	435100-G20-UWCensus-00	Other Federal Financial Assistance: Census 2020	UW-Madison	1,530	0
		Subtotal Direct Grants		5,812,684	3,158,911

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
11.008		NOAA Mission-Related Education Awards (from Fond du Lac Tribal & Community College)	UW-Madison	11,719	0
11.417		Sea Grant Support (from University of Minnesota)	UW-Madison	311	0
11.417		Sea Grant Support (from University of Minnesota)	UW-Stevens Point	380	0
11.429		Marine Sanctuary Program (from National Marine Sanctuary Foundation)	UW-Madison	5,005	0
11.432	089354-16834	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	5,084	0
11.432	3004702271	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	64,941	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	27,373	0
11.611	MOC-SubK w/WCMP Inc	Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	348,567	0
11.611	MOC-SubK w/WCMP YR 4	Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	362,201	0
Subtotal Subgrants				825,581	0
TOTAL U.S. DEPARTMENT OF COMMERCE				6,638,265	3,158,911
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	44,598	0
12.300		Basic and Applied Scientific Research	UW-Madison	6,753	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	57,379	0
Total Federal Program 12.300				64,132	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	43,674,175	0
12.404		National Guard ChalleNGe Program	DMA	3,819,813	0
12.617		Economic Adjustment Assistance for State Governments	UW-Whitewater	86,339	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-La Crosse	15,717	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	329,013	219,510
Total Federal Program 12.630				344,730	219,510
12.800		Air Force Defense Research Sciences Program	UW-Madison	201,456	0
12.900		Language Grant Program	UW-Madison	146,856	0
12.902		Information Security Grants	UW-Stout	253,573	0
12.903		GenCyber Grants Program	UW-Green Bay	56,123	0
12.910		Research and Technology Development	UW-Madison	141,880	0
Subtotal Direct Grants				48,833,675	219,510
Subgrants:					
12.357		ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	391,388	0
12.431	504119-70850	Basic Scientific Research (from Northeastern University)	UW-Madison	81,287	0
12.431	60788-Z8078202	Basic Scientific Research (from University of Maryland)	UW-Madison	145,282	0
12.550	0054-UWI-20-LR-280-P06	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	129	0
12.550	0054-UWI-20-RUS-280	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	21,160	0
12.550	Russian Flagship Renew YR03	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	973	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	1,229,080	310,833
12.550	Flagship Culture Initiative	The Language Flagship Grants to Institutions of Higher Education (from University of Maryland)	UW-Madison	2,802	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
12.910	401373-5801	Research and Technology Development (from Colorado School of Mines)	UW-Madison	161,625	0
		Subtotal Subgrants		2,033,726	310,833
		TOTAL U.S. DEPARTMENT OF DEFENSE		50,867,401	530,343
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.228		Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Notes 3 and 6)	DOA	32,101,014	31,516,195
14.231		Emergency Solutions Grant Program	DOA	3,413,595	3,234,811
14.239		Home Investment Partnerships Program	DOA	6,558,043	6,031,835
14.241		Housing Opportunities for Persons with AIDS	DOA	701,495	684,851
14.275		Housing Trust Fund	DOA	2,054	0
		Other Federal Financial Assistance:			
14.N/A		Manufactured Housing Direct State Administrative Agency Funding: 24 CFR Part 3282 and 3284	DSPS	68,160	0
		Subtotal Direct Grants		42,844,361	41,467,692
		Subgrants:			
14.218		Community Development Block Grants/Entitlement Grants (from City of Wausau)	UW System Adminis	7,916	0
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Madison	6,652	0
		Subtotal Subgrants		14,568	0
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		42,858,929	41,467,692
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.226		Payments in Lieu of Taxes	DNR	3,513,571	3,513,571
		Fish and Wildlife Cluster:			
15.605		Sport Fish Restoration	DNR	10,526,968	205,069
15.611		Wildlife Restoration and Basic Hunter Education	DNR	23,362,601	489,727
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Stevens Point	4,400	0
15.626		Enhanced Hunter Education and Safety	DNR	243,503	0
		Total Fish and Wildlife Cluster		34,137,472	694,796
15.608		Fish and Wildlife Management Assistance	DNR	96,768	0
15.614		Coastal Wetlands Planning, Protection and Restoration	DNR	455,897	437,800
15.615		Cooperative Endangered Species Conservation Fund	DNR	42,583	0
15.616		Clean Vessel Act	DNR	54,911	52,358
15.623		North American Wetlands Conservation Fund	DNR	137,352	0
15.634		State Wildlife Grants	DNR	1,403,825	78,453
15.657		Endangered Species Recovery Implementation	DNR	91,896	0
15.662		Great Lakes Restoration	DNR	1,061,155	0
15.662		Great Lakes Restoration (from DNR)	UW-Madison	40,477	0
		Total Federal Program 15.662		1,101,632	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	58,395	0
15.810		National Cooperative Geologic Mapping	UW-Madison	105,529	0
15.814		National Geological and Geophysical Data Preservation	UW-Madison	53,137	0
15.817		National Geospatial Program: Building The National Map	DOA	142,875	142,875
15.904		Historic Preservation Fund Grants-In-Aid	WHS	958,092	83,329
15.916		Outdoor Recreation Acquisition, Development and Planning	DNR	1,722,033	1,262,580
15.925		National Maritime Heritage Grants	WHS	34,029	0
15.926		American Battlefield Protection	UW-River Falls	2,791	0
15.944		Natural Resource Stewardship	DNR	725,285	0
15.978		Upper Mississippi River Restoration Long Term Resource Monitoring	DNR	640,738	0
15.980		National Ground-Water Monitoring Network	UW-Madison	119,545	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
15.N/A		Oneida Nation Studies: Macroinvertebrate Identification	UW-Superior	2,304	0
		Subtotal Direct Grants		45,600,660	6,265,762
Subgrants:					
15.611		Wildlife Restoration and Basic Hunter Education (from Village of Plover)	UW-Stevens Point	62,065	0
15.655	52-1384139	Migratory Bird Monitoring, Assessment and Conservation (from National Fish and Wildlife Foundation)	DNR	9,275	0
15.662	US-WI-411-1	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	18,447	0
15.662	52-1384139	Great Lakes Restoration (from National Fish and Wildlife Foundation)	DNR	76,587	0
15.663	52-1384139	NFWF-USFWS Conservation Partnership (from National Fish and Wildlife Foundation)	DNR	31,214	0
15.664	52-1384139	Fish and Wildlife Coordination and Assistance (from National Fish and Wildlife Foundation)	DNR	39,898	21,374
15.805		Assistance to State Water Resources Research Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	5,876	0
15.N/A	MRBP-18-001	Buddhist Animal Release (from Mississippi River Basin Panel)	UW-Madison	8,348	0
		Subtotal Subgrants		251,710	21,374
		TOTAL U.S. DEPARTMENT OF THE INTERIOR		45,852,370	6,287,136
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.017		Sexual Assault Services Formula Program	DOJ	294,856	280,727
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Oshkosh	41,895	0
16.528		Enhanced Training and Services to End Violence and Abuse of Women Later in Life	DOJ	328,956	24,506
16.540		Juvenile Justice and Delinquency Prevention	DOJ	492,582	267,667
16.540		Juvenile Justice and Delinquency Prevention (from DOJ)	UW-La Crosse	7,944	0
		Total Federal Program 16.540		500,526	267,667
16.543		Missing Children's Assistance	DOJ	450,387	81,095
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	302,071	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	738,778	385,045
16.575		Crime Victim Assistance	DOJ	33,084,946	32,027,880
16.575		Crime Victim Assistance (from DOJ)	DOC	148,286	0
16.575		Crime Victim Assistance (from DOJ)	UW-Madison	108,701	0
		Total Federal Program 16.575		33,341,933	32,027,880
16.576		Crime Victim Compensation	DOJ	1,837,417	1,751,751
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	206,460	134,384
16.585		Drug Court Discretionary Grant Program	DOJ	15,883	0
16.588		Violence Against Women Formula Grants	DOJ	2,004,262	1,649,721
16.588		Violence Against Women Formula Grants (from DOJ)	Courts	54,393	0
		Total Federal Program 16.588		2,058,655	1,649,721
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	197,459	27,982
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	70,050	50,459
16.593		Residential Substance Abuse Treatment for State Prisoners (from DOJ)	DOC	208,069	0
		Total Federal Program 16.593		278,119	50,459
16.606		State Criminal Alien Assistance Program	DOC	2,608,866	0
16.609		Project Safe Neighborhoods	DOJ	62,385	48,711



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.710		Public Safety Partnership and Community Policing Grants	DOJ	1,892,337	1,094,692
16.734		Special Data Collections and Statistical Studies	DOJ	215,020	17,000
16.735		PREA Program: Strategic Support for PREA Implementation	DOC	60,542	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	2,702,111	1,990,201
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	Courts	102,046	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	DOC	129,484	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	UW-Madison	6,556	0
Total Federal Program 16.738				2,940,197	1,990,201
16.741		DNA Backlog Reduction Program	DOJ	1,091,591	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	198,887	85,156
16.751		Edward Byrne Memorial Competitive Grant Program (from DOJ)	DOC	36,091	0
16.751		Edward Byrne Memorial Competitive Grant Program (from DOJ)	UW-Parkside	15,504	0
Total Federal Program 16.751				51,595	0
16.754		Harold Rogers Prescription Drug Monitoring Program	DOJ	37,442	0
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	246,488	0
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	57,988	0
Total Federal Program 16.754				341,918	0
16.812		Second Chance Act Reentry Initiative	DOC	280,859	42,264
16.812		Second Chance Act Reentry Initiative	DOJ	208,042	204,233
Total Federal Program 16.812				488,901	246,497
16.825		Smart Prosecution Initiative	DOJ	103,447	99,759
16.827		Justice Reinvestment Initiative	DOJ	664	0
16.833		National Sexual Assault Kit Initiative	DOJ	1,012,292	243,622
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program	DOJ	8,015	0
16.839		STOP School Violence	DOJ	268,439	0
16.841		VOCA Tribal Victim Services Set-Aside Program	UW-Milwaukee	9,165	0
16.922		Equitable Sharing Program	DMA	31,515	0
16.922		Equitable Sharing Program	DNR	2,601	0
16.922		Equitable Sharing Program	DOJ	1,597,232	0
Total Federal Program 16.922				1,631,348	0
Other Federal Financial Assistance:					
16.N/A	ATF Task Force Agreement	ATF Task Force Agreement	DOJ	3,316	0
16.N/A	281C-HQ-A5635578-MW	Central Wisconsin Narcotics Task Force	DOJ	17,994	0
16.N/A	2020-124	Domestic Cannabis Eradication/Suppression Program	DOJ	96,153	44,288
16.N/A	Drug Enforcement Administration-State and Local Task Force Agreement	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	89,526	0
16.N/A	WI DOJ-FBI MOU	FBI Joint Terrorism	DOJ	7,069	0
16.N/A	IPA	Interagency Personnel Agreement	UW-Madison	63,688	0
16.N/A	Organized Crime	Organized Crime Drug Enforcement Task Force	DOJ	26,924	0
16.N/A	USMS MOU	US Marshalls Fugitive Task Force	DOJ	8,119	0
Subtotal Direct Grants				53,891,793	40,551,143
Subgrants:					
16.320		Services for Trafficking Victims (from Legal Action of Wisconsin Inc)	UW-Milwaukee	566	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.579		Edward Byrne Memorial Formula Grant Program (from West Central Drug Task Force)	UW-Stout	666	0
16.582		Crime Victim Assistance/Discretionary Grants (from Sojourner Family Peace Center)	UW-Milwaukee	53,956	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Madison	25,490	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program (from Milwaukee County)	UW-Milwaukee	21,456	0
16.N/A	PO 20000945	Comprehensive Opioid Abuse Site-Based Program (from City of Madison)	UW-Madison	11,200	0
16.N/A	09-550010	Eviction Defense Project Evaluation (from Legal Action of Wisconsin Inc)	UW-Milwaukee	18,487	0
16.N/A	BHD-PSC34-092017	In-depth Examination of Opioid Deaths in Milwaukee County (from Milwaukee County)	UW-Milwaukee	74	0
		Subtotal Subgrants		131,895	0
		TOTAL U.S. DEPARTMENT OF JUSTICE		54,023,688	40,551,143
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	1,248,870	0
17.005		Compensation and Working Conditions	UW-Madison	118,533	0
		Employment Service Cluster:			
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	9,283,232	0
17.801		Jobs for Veterans State Grants	DWD	3,443,752	0
		Total Employment Service Cluster		12,726,984	0
17.225		Unemployment Insurance	DWD	1,038,662,253	0
17.225		COVID-19 - Unemployment Insurance	DWD	2,398,584,535	0
		Total Federal Program 17.225 (Note 7)		3,437,246,788	0
17.235		Senior Community Service Employment Program	DHS	2,023,781	1,897,886
17.245		Trade Adjustment Assistance	DWD	2,621,431	0
		WIOA Cluster:			
17.258		WIOA Adult Program	DWD	8,280,392	7,043,221
17.259		WIOA Youth Activities	DWD	10,110,294	8,409,155
17.259		WIOA Youth Activities (from DWD)	DOC	53,480	0
17.278		WIOA Dislocated Worker Formula Grants	DWD	11,879,507	6,908,390
		Total WIOA Cluster		30,323,673	22,360,766
17.261		WIOA Pilots, Demonstrations, and Research Projects	DWD	186,579	0
17.268		H-1B Job Training Grants	DWD	821,142	587,386
17.268		H-1B Job Training Grants	UW-Whitewater	102,491	0
17.268		H-1B Job Training Grants (from DWD)	WTCS	408,459	399,534
		Total Federal Program 17.268		1,332,092	986,920
17.270		Reentry Employment Opportunities	DWD	6,000	0
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	520,306	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	230,079	0
17.277	COVID-19 Emergency NDWG	COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	25,229	0
17.277		WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	1,249,885	1,129,561
		Total Federal Program 17.277		1,275,114	1,129,561
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	WTCS	14,566	0
17.285		Apprenticeship USA Grants	DWD	1,038,363	389,951
17.504		Consultation Agreements	UW-Madison	3,947,149	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.N/A	Public Law 116-127, Section 4102 Emergency Unemployment Insurance Stabilization and Access Act of 2020	Other Federal Financial Assistance: COVID-19 - Emergency Unemployment Insurance Stabilization and Access Act of 2020	DWD	379,847	0
17.N/A	Public Law 112-96 STC Modernization	Short-Time Compensation (STC) Modernization	DWD	817	0
Subtotal Direct Grants				3,495,240,972	26,765,084
TOTAL U.S. DEPARTMENT OF LABOR:				3,495,240,972	26,765,084
<b>U.S. DEPARTMENT OF STATE:</b>					
19.017		Environmental and Scientific Partnerships and Programs	UW-Madison	94,579	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	131,322	0
Subtotal Direct Grants				225,901	0
Subgrants:					
19.009		Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-La Crosse	9,163	0
19.009		Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	140,615	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc)	UW-Stout	95,843	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges (from American Councils for International Education)	UW-Madison	100,966	0
19.700		General Department of State Assistance (from American Councils for International Education)	UW-Madison	13,568	0
Subtotal Subgrants				360,155	0
TOTAL U.S. DEPARTMENT OF STATE:				586,056	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program	DOT	62,610,879	669,355
20.200		Highway Research and Development Program (from DOT)	UW-Madison	224,593	0
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Note 8)	DOT	960,172,651	8,050,470
20.205		Highway Planning and Construction Revolving Loan Fund (Note 9)	DOT	2,791,538	0
20.219		Recreational Trails Program	DNR	1,871,260	1,594,262
Total Highway Planning and Construction Cluster				964,835,449	9,644,732
20.215		Highway Training and Education	DOT	61,345	0
20.215		Highway Training and Education	UW-Madison	3,674	0
Total Federal Program 20.215				65,019	0
FMCSA Cluster:					
20.218		Motor Carrier Safety Assistance	DOT	5,270,841	0
FMCSA Cluster Total				5,270,841	0
20.232		Commercial Driver's License Program Implementation Grant	DOT	192,167	1,300
20.314		Railroad Development	DOT	377,950	0
Federal Transit Cluster:					
20.500		Federal Transit Capital Investment Grants	DOT	628,236	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.526		Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	DOT	2,253,981	1,791,529
		Total Federal Transit Cluster		2,882,217	1,791,529
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	DOT	167,632	0
20.509		Formula Grants for Rural Areas and Tribal Transit Program	DOT	21,857,132	13,405,342
Transit Services Program Cluster:					
20.513		Enhanced Mobility of Seniors and Individuals with Disabilities	DOT	4,695,145	568,375
		Total Transit Services Program Cluster		4,695,145	568,375
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	160,097	0
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	5,879,792	2,437,622
20.600		State and Community Highway Safety (from DOT)	DOJ	243,030	0
20.600		State and Community Highway Safety (from DOT)	UW-Green Bay	8,000	0
20.600		State and Community Highway Safety (from DOT)	UW-Stout	4,000	0
20.600		State and Community Highway Safety (from DOT)	UW-Whitewater	79,782	12,491
20.616		National Priority Safety Programs	DOT	3,064,905	1,553,038
20.616		National Priority Safety Programs (from DOT)	DHS	69,004	0
20.616		National Priority Safety Programs (from DOT)	DOJ	80,742	0
20.616		National Priority Safety Programs (from DOT)	UW-Stout	4,000	0
20.616		National Priority Safety Programs (from DOT)	UW-Whitewater	10,157	0
		Total Highway Safety Cluster		9,443,412	4,003,151
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	DOT	70,985	0
20.615		E-911 Grant Program	DMA	28,674	0
20.700		Pipeline Safety Program State Base Grant	PSC	627,295	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	384,395	23,209
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants (from DMA)	WTCS	76,880	76,880
		Total Federal Program 20.703		461,275	100,089
Other Federal Financial Assistance:					
20.N/A	FG-2020-UWOSHKO-05143	Click or Ticket 2020	UW-Oshkosh	994	0
20.N/A	04734	K9 Squad Equipment	UW-Oshkosh	2,000	0
20.N/A	39500-0000011099	Transportation Technology Transfer Center	UW-Madison	55,524	0
		Subtotal Direct Grant Programs		1,074,029,280	30,183,873
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				1,074,029,280	30,183,873
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW-Whitewater	8,360	0
21.019		COVID-19 - Coronavirus Relief Fund	DOA	132,015,556	75,000,000
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	CANPB	60	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Courts	594,365	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DATCP	48,897	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DCF	226,332	226,332
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DFI	45,735	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DHS	65,647,347	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DMA	6,170,807	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DNR	1,902,121	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOC	3,492,927	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOJ	240,476	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOR	926,457	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DOT	584,717	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DSPS	35,245	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DVA	7,779	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	DWD	4,473,562	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	ECB	31,587	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	ETF	4,316	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Ethics	498	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	GOV	215	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	LIRC	6,321	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	OCI	4,300	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	PDB	416,655	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	PSC	11,333	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	SFP	2,793,379	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	SOS	479	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	Tourism	2,183	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	WERC	1,400	0
21.019		COVID-19 - Coronavirus Relief Fund (from DOA)	WHS	79,183	0
Total Federal Program 21.019				<u>219,764,232</u>	<u>75,226,332</u>
Subtotal Direct Grants				<u>219,772,592</u>	<u>75,226,332</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>219,772,592</u>	<u>75,226,332</u>
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
Other Federal Financial Assistance:					
27.N/A	24362018D0016	WI Birth Verification Searches	DHS	1,980	0
Subtotal Direct Grants				<u>1,980</u>	<u>0</u>
TOTAL OFFICE OF PERSONNEL MANAGEMENT				<u>1,980</u>	<u>0</u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	876,735	0
Subtotal Direct Grants				<u>876,735</u>	<u>0</u>
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>876,735</u>	<u>0</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
Other Federal Financial Assistance:					
32.N/A	Under 47 U.S.C. 620	National Deaf-Blind Equipment Distribution Program	DHS	177,908	157,456
Subtotal Direct Grants				<u>177,908</u>	<u>157,456</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION				<u>177,908</u>	<u>157,456</u>
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property (Note 10)	DOA	291,737	0
Subtotal Direct Grants				<u>291,737</u>	<u>0</u>
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				<u>291,737</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Madison	183,140	0
43.012		Space Technology	UW-Madison	67,797	0
Subtotal Direct Grants				<u>250,937</u>	<u>0</u>
Subgrants:					
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	5,000	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	41,793	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	16,273	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Platteville	671	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-River Falls	4,344	0
		Subtotal Subgrants		68,081	0
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		319,018	0
<b>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:</b>					
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Green Bay	10,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	18,153	0
		Total Federal Program 45.024		28,153	0
45.025		Promotion of the Arts Partnership Agreements	Tourism	801,829	613,478
45.025		Promotion of the Arts Partnership Agreements (from WAEF)	UW-Madison	3,796	0
45.025		Promotion of the Arts Partnership Agreements (from WAEF)	UW-Milwaukee	1,625	0
		Total Federal Program 45.025		807,250	613,478
45.129		COVID-19 - Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	301,730	301,730
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	871,623	105,567
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	4,793	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	2,328	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	1,654	0
		Total Federal Program 45.129		1,182,128	407,297
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	74,523	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Milwaukee	9	0
45.149		Promotion of the Humanities Division of Preservation and Access	WHS	95,763	0
		Total Federal Program 45.149		170,295	0
45.162		Promotion of the Humanities Teaching and Learning	UW-Madison	8,001	0
45.301		Museums for America	UW-Madison	56,525	0
45.310		Grants to States	DPI	3,380,210	1,575,289
45.312		National Leadership Grants	UW-Madison	60,520	47,342
45.313		Laura Bush 21st Century Librarian Program	DPI	2,669	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	26,170	0
		Total Federal Program 45.313		28,839	0
Other Federal Financial Assistance:					
45.N/A		Books Database Development	UW-Madison	26,000	0
45.N/A		DPI Books Database	UW-Madison	15,000	0
45.N/A		Performing Ourselves	UW-Madison	4,860	0
45.N/A		Project & Public Service Activity	UW-Milwaukee	3,073	0
		Subtotal Direct Grants		5,770,854	2,643,406
Subgrants:					
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Green Bay	1,050	0
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Whitewater	1,149	0
45.130		Promotion of the Humanities Challenge Grants (from Friends of UW-Madison Odyssey Project)	UW-Madison	65,571	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.149	69168-Z9192202	Promotion of the Humanities Division of Preservation and Access (from University of Maryland)	WHS	6,694	0
45.149	MSN210265	Promotion of the Humanities Division of Preservation and Access (from University of Maryland)	UW-Madison	23,902	0
Subtotal Subgrants				98,366	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES				5,869,220	2,643,406
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.037		COVID-19 - Small Business Development Centers	UW System Administration	110,260	0
59.037		COVID-19 - Small Business Development Centers (from UW System Administration)	UW-La Crosse	4,579	0
59.037		Small Business Development Centers	UW System Administration	922,359	0
59.037		Small Business Development Centers	UW-Stevens Point	43,719	0
59.037		Small Business Development Centers	UW-Whitewater	15,000	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Eau Claire	86,941	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Green Bay	131,457	0
59.037		Small Business Development Centers (from UW System Administration)	UW-La Crosse	173,279	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Madison	202,937	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Milwaukee	212,548	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Oshkosh	59,741	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Parkside	95,892	0
59.037		Small Business Development Centers (from UW System Administration)	UW-River Falls	94,164	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Stevens Point	124,840	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Superior	123,043	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Whitewater	122,114	0
Total Federal Program 59.037				2,522,873	0
59.058		Federal and State Technology Partnership Program	UW System Administration	38,178	0
Subtotal Direct Grants				2,561,051	0
Subgrants:					
59.061	SBAHQ-18-IT-044	State Trade Expansion (from The Wisconsin Economic Development Corporation)	DATCP	131,822	0
59.N/A	01012020	Small Business Development Center Outreach (from United States Association for Small Business)	UW-Oshkosh	32,986	0
Subtotal Subgrants				164,808	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,725,859	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.014		Veterans State Domiciliary Care	DVA	225,594	0
64.015		Veterans State Nursing Home Care	DVA	47,716,713	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,304,501	0
64.101		Burial Expenses Allowance for Veterans	DVA	738,573	0
64.203		Veterans Cemetery Grants Program	DVA	250,042	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	2,106,061	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	146,041	0
64.N/A	V101 223B	Reimbursement Contract - Staet Approving Agency	DVA	257,195	0
64.N/A	AAG3447	Veteran Student Services	UW-River Falls	3,385	0
Subtotal Direct Federal Grants				<u>52,748,105</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				<u>52,748,105</u>	<u>0</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.032		State Indoor Radon Grants	DHS	143,931	114,268
66.032	MSN226252	State Indoor Radon Grants (from DHS)	UW-Madison	1,280	0
Total Federal Program 66.032				<u>145,211</u>	<u>114,268</u>
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	727,439	0
66.040		Diesel Emissions Reduction Act (DERA) State Grants	DNR	17,624	0
66.204		Multipurpose Grants to States and Tribes	DNR	146,538	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	287,057	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Oshkosh	551	0
Total Federal Program 66.419				<u>287,608</u>	<u>0</u>
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW-Madison	48,926	26,542
66.454		Water Quality Management Planning	DNR	385,766	61,428
Clean Water State Revolving Fund Cluster:					
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	2,133,427	0
66.458	CS-55000119-0	Capitalization Grants for Clean Water State Revolving Funds (from DNR)	DOA	40,607,975	40,607,975
Total Clean Water State Revolving Fund Cluster (Note 11)				<u>42,741,402</u>	<u>40,607,975</u>
66.460		Nonpoint Source Implementation Grants	DNR	1,951,675	930,424
66.460		Nonpoint Source Implementation Grants (from DNR)	UW-Madison	31,849	0
Total Federal Program 66.460				<u>1,983,524</u>	<u>930,424</u>
66.461		Regional Wetland Program Development Grants	DNR	443,317	0
66.461		Regional Wetland Program Development Grants	UW-Madison	65,231	45,449
Total Federal Program 66.461				<u>508,548</u>	<u>45,449</u>
Drinking Water State Revolving Fund Cluster:					
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	5,145,794	0
66.468	FS-98597719-0	Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	DOA	13,026,436	13,026,436
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Stevens Point	30,109	0
Total Drinking Water State Revolving Fund Cluster (Note 11)				<u>18,202,339</u>	<u>13,026,436</u>
66.469		Great Lakes Program	DHS	160,574	0
66.469		Great Lakes Program	DNR	6,229,699	2,474,205
66.469		Great Lakes Program (from DNR)	UW-Green Bay	31,957	0
Total Federal Program 66.469				<u>6,422,230</u>	<u>2,474,205</u>
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	214,353	0
66.605	BG99516216	Performance Partnership Grants	DATCP	586,028	0
66.605		Performance Partnership Grants	DHS	125,636	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.605		Performance Partnership Grants	DNR	17,135,266	0
66.605		Performance Partnership Grants (from DNR)	UW-Madison	62,796	0
66.605		Performance Partnership Grants (from DNR)	UW-Platteville	8,364	0
Total Federal Program 66.605				<u>17,918,090</u>	<u>0</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	153,541	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	148,110	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	511,663	0
66.804		Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	DATCP	506,787	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,521,968	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	163,064	0
66.817		State and Tribal Response Program Grants	DNR	857,475	0
66.818		Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements (Note 12)	DNR	814,140	401,186
66.951		Environmental Education Grants	UW-Madison	84,145	11,812
Other Federal Financial Assistance:					
66.N/A	37000-0000005239	Hydrogeologic Characterization Pilot Project	UW-Madison	614	0
66.N/A	MSN235225	Southwest Wisconsin Geology & Groundwater Project	UW-Madison	41,957	0
Subtotal Direct Grants				<u>94,553,062</u>	<u>57,699,725</u>
Subgrants:					
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (from University of Wisconsin - Milwaukee)	UW-Madison	23,870	0
66.469		Great Lakes Program (from Trout Unlimited)	UW-Madison	7,788	0
66.475		Gulf of Mexico Program (from Mississippi State University)	UW-Madison	25,302	0
66.951		Environmental Education Grants (from West Central Wisconsin Regional Planning Commission)	UW-Madison	4,403	0
66.N/A	SA# 20-07	Lake Sturgeon Bowl (from Consortium for Ocean Leadership)	UW-Milwaukee	9,000	0
Subtotal Subgrants				<u>70,363</u>	<u>0</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>94,623,425</u>	<u>57,699,725</u>
<b>NUCLEAR REGULATORY COMMISSION:</b>					
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 NUCLEAR REGULATORY COMMISSION				<u>100,000</u>	<u>0</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.041		ARRA - State Energy Program	PSC	1,723,023	1,673,947
81.041		ARRA - State Energy Program Revolving Loan Fund (Note 13)	PSC	4,375,373	0
81.041		State Energy Program	PSC	666,252	145,338
81.041		State Energy Program (from PSC)	UW-Madison	13,948	0
Total Federal Program 81.041				<u>6,778,596</u>	<u>1,819,285</u>
81.042		Weatherization Assistance for Low-Income Persons	DOA	9,743,709	8,094,797
81.049		Office of Science Financial Assistance Program	UW-Madison	5,222	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	367,862	0
81.119		State Energy Program Special Projects	PSC	41,515	0
Subtotal Direct Grants				<u>16,936,904</u>	<u>9,914,082</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Subgrants:			
81.049	19AKSK0031	Office of Science Financial Assistance Program (from ICF International Inc)	UW-Madison	226,938	0
81.049	RC107504 UW	Office of Science Financial Assistance Program (from Michigan State University)	UW-Madison	82,810	0
81.087	RC107739 UW	Renewable Energy Research and Development (from Michigan State University)	UW-Madison	203,139	0
81.087	087760-16811	Renewable Energy Research and Development (from University of Illinois-Urbana-Champaign)	UW-Madison	23,949	0
81.N/A	AGMT 04-08-16	Student Support (from Krell Institute)	UW-Madison	912	0
81.N/A		Student Support (from Krell Institute)	UW-Madison	1,248	0
		Subtotal Subgrants		538,996	0
		TOTAL U.S. DEPARTMENT OF ENERGY		17,475,900	9,914,082
<b>U.S DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education - Basic Grants to States	WTCS	7,043,278	5,962,170
84.010		Title I Grants to Local Educational Agencies	DPI	186,533,638	182,020,555
84.011		Migrant Education State Grant Program	DPI	779,843	168,441
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	938	0
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth (from DPI)	DOC	675,834	0
		Total Federal Program 84.013		676,772	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	2,766,890	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	409,528	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	26,300	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	87,874	0
		Total Federal Program 84.015		3,290,592	0
		Special Education Cluster (IDEA):			
84.027		Special Education Grants to States	DPI	214,009,508	197,337,334
84.027		Special Education Grants to States (from DPI)	DHS	58,197	0
84.027		Special Education Grants to States (from DPI)	DOC	310,905	0
84.173		Special Education Preschool Grants	DPI	10,137,324	9,588,290
84.173		Special Education Preschool Grants (from DPI)	DHS	472	0
		Subtotal Special Education Cluster (IDEA)		224,516,406	206,925,624
84.031		Higher Education Institutional Aid	UW-Stevens Point	16,073	0
		TRIO Cluster:			
84.042		TRIO Student Support Services	UW-Eau Claire	712,868	0
84.042		TRIO Student Support Services	UW-La Crosse	461,041	0
84.042		TRIO Student Support Services	UW-Madison	553,377	0
84.042		TRIO Student Support Services	UW-Milwaukee	326,765	0
84.042		TRIO Student Support Services	UW-Oshkosh	35,250	0
84.042		TRIO Student Support Services	UW-Parkside	309,381	0
84.042		TRIO Student Support Services	UW-Platteville	670,962	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.042		TRIO Student Support Services	UW-River Falls	304,232	0
84.042		TRIO Student Support Services	UW-Stout	683,952	0
84.042		TRIO Student Support Services	UW-Superior	327,043	0
84.042		TRIO Student Support Services	UW-Whitewater	270,872	16,496
84.042		TRIO Student Support Services (from UW-Whitewater)	UW-Milwaukee	160,953	0
84.042		TRIO Student Support Services (from UW-Whitewater)	UW-Stevens Point	180,584	0
84.044		TRIO Talent Search	DPI	221,026	0
84.044		TRIO Talent Search	UW-Milwaukee	361,829	0
84.047		TRIO Upward Bound	DPI	278,466	0
84.047		TRIO Upward Bound	UW-Eau Claire	406,436	0
84.047		TRIO Upward Bound	UW-Green Bay	721,382	0
84.047		TRIO Upward Bound	UW-La Crosse	458,831	0
84.047		TRIO Upward Bound	UW-Milwaukee	1,095,693	0
84.047		TRIO Upward Bound	UW-River Falls	348,668	0
84.047		TRIO Upward Bound	UW-Stevens Point	442,903	0
84.047		TRIO Upward Bound	UW-Superior	267,882	0
84.047		TRIO Upward Bound	UW-Whitewater	360,489	0
84.047		TRIO Upward Bound (from DPI)	UW-Stevens Point	110,789	0
84.066		TRIO Educational Opportunity Centers	UW-Milwaukee	249,698	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Eau Claire	246,571	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-La Crosse	219,474	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Madison	224,680	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Milwaukee	205,125	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	3,448	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-River Falls	244,210	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Stout	244,011	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Whitewater	264,704	0
Subtotal TRIO Cluster				11,973,595	16,496
84.048		Career and Technical Education -- Basic Grants to States	WTCS	11,978,129	10,081,938
84.048		Career and Technical Education -- Basic Grants to States (from DPI)	DOC	24,739	0
84.048		Career and Technical Education -- Basic Grants to States (from WTCS)	DOC	60,000	0
84.048		Career and Technical Education -- Basic Grants to States (from WTCS)	DPI	9,104,065	7,690,697
Total Federal Program 84.048				21,166,933	17,772,635
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	7,781	0
84.116		Fund for the Improvement of Postsecondary Education (from DPI)	UW-La Crosse	13,120	0
Total Federal Program 84.116				20,901	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	DWD	67,479,997	0
84.129		Rehabilitation Long-Term Training	UW-Madison	188,711	0
84.129		Rehabilitation Long-Term Training	UW-Stout	14,394	0
Total Federal Program 84.129				203,105	0
84.161	H161A200054	Rehabilitation Services Client Assistance Program	DATCP	191,562	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	DWD	1,511	0
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind (from DWD)	DHS	555,180	134,664
Total Federal Program 84.177				556,691	134,664
84.181		Special Education-Grants for Infants and Families	DHS	7,091,895	5,850,320
84.184		School Safety National Activities (formerly, Safe and Drug- Free Schools and Communities-National Programs)	DPI	903,327	0
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	388,438	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.196		Education for Homeless Children and Youth	DPI	967,639	773,407
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	99,697	0
84.206		Javits Gifted and Talented Students Education	DPI	165,207	0
84.263		Innovative Rehabilitation Training	UW-Stout	717,358	417,892
84.282		Charter Schools	DPI	7,080,390	5,289,432
84.283		Comprehensive Centers	UW-Madison	391,894	146,077
84.287		Twenty-First Century Community Learning Centers	DPI	14,114,406	13,052,964
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	462,611	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	208,267	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	101,442	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	258,723	0
Total Federal Program 84.325				568,432	0
84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	257,717	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	3,288,592	2,500,000
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from DPI)	UW-Green Bay	157,388	0
Total Federal Program 84.334				3,445,980	2,500,000
84.335		Child Care Access Means Parents in School	UW-Eau Claire	79,886	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	221,987	0
Total Federal Program 84.335				301,873	0
84.358		Rural Education	DPI	417,093	409,566
84.365		English Language Acquisition State Grants	DPI	6,284,980	6,014,667
84.365		English Language Acquisition State Grants (from DPI)	UW-Oshkosh	362	0
Total Federal Program 84.365				6,285,342	6,014,667
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	DPI	33,235,588	31,578,565
84.369		Grants for State Assessments and Related Activities	DPI	5,592,551	0
84.372		Statewide Longitudinal Data Systems	DPI	862,790	0
84.377		School Improvement Grants	DPI	1,410,312	1,410,312
84.418		Allen J. Ellender Fellowship Program	UW-Madison	227,432	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	BPDD	125,005	0
84.418	PO 44500-7246	Promoting Readiness of Minors in Supplemental Security Income	DPI	22,613	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	433,291	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	UW-Stout	981,097	379,174
84.418		Promoting Readiness of Minors in Supplemental Security Income (Promise Grant)	DHS	189,589	0
Total Federal Program 84.418				1,979,027	379,174
84.422		American History and Civics Education	UW-Parkside	187,181	0
84.423		Supporting Effective Educator Development Program	UW-Milwaukee	1,746,455	216,316
84.424		Student Support and Academic Enrichment Program	DPI	12,082,770	11,738,094
84.425D		Education Stabilization Fund: COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	DPI	26,807	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Eau Claire	3,545,978	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Green Bay	781,992	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-La Crosse	3,366,958	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Madison	10,067,828	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Milwaukee	8,462,833	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Oshkosh	3,103,881	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Parkside	901,917	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Platteville	904,064	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-River Falls	2,212,640	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Stevens Point	2,220,060	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Stout	1,920,675	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Superior	741,750	0
84.425E		COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	UW-Whitewater	2,327,726	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Green Bay	489,925	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Milwaukee	8,185,978	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Oshkosh	3,103,880	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Parkside	901,066	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Stout	15,416	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Superior	741,000	0
84.425F		COVID-19 - HEERF Institutional Portion	UW-Whitewater	4,084,887	0
84.425M		COVID-19 - HEERF Strengthening Institutions Program (SIP)	UW-Stout	1,326	0
Subtotal Education Stabilization Fund				58,108,587	0
84.938		Disaster Recovery Assistance for Education	DPI	560,562	560,271
Subtotal Direct Grants				683,874,508	493,337,642
Subgrants:					
84.004		Civil Rights Training and Advisory Services (also known as Equity Assistance Centers) (from Indiana University)	UW-Madison	24,274	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 Cornell University)	UW-Madison	25,588	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Ohio State University)	UW-Madison	3,350	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Washington)	UW-Madison	2,500	0
84.206	CR035930 / C027321	Javits Gifted and Talented Students Education (from Milwaukee Public Schools)	UW-Madison	93,859	0
84.264	VRTAC-TC-SubK	Rehabilitation Training Technical Assistance Centers (from Southern University & A&M College)	UW-Stout	565,152	153,227
84.295		Ready-To-Learn Television (from Corporation for Public Broadcasting)	UW-Madison	106,112	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.326	H326K170003-19	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from University of North Carolina)	DPI	5,572	0
84.334	C018353	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	55,494	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Madison	7,519	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Boys & Girls Clubs of Greater Milwaukee)	UW-Milwaukee	672	0
84.411	11-WI05-2018i3C3WP	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from National Writing Project)	UW-Madison	2,267	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from National Writing Project)	UW-Madison	81,997	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	55,941	0
Subtotal Subgrants				1,030,297	153,227
TOTAL U.S. DEPARTMENT OF EDUCATION				684,904,805	493,490,869
<b>CONSUMER PRODUCT SAFETY COMMISSION:</b>					
Other Federal Financial Assistance:					
87.N/A	61320618K0018	Consumer Product Safety Commission	DHS	4,040	0
Subtotal Direct Grants				4,040	0
TOTAL CONSUMER PRODUCT SAFETY COMMISSION				4,040	0
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	WHS	45,133	0
Subtotal Direct Grants				45,133	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				45,133	0
<b>ELECTION ASSISTANCE COMMISSION:</b>					
90.404	Agreement # WI20101001-01	2018 HAVA Election Security Grants	Elections	2,443,052	823,484
90.404	Agreement # WI20101CARES-01	COVID-19 - 2018 HAVA Election Security Grants	Elections	1,600,534	1,580,151
Total Federal Program 90.404				4,043,586	2,403,635
Subtotal Direct Grants				4,043,586	2,403,635
TOTAL ELECTION ASSISTANCE COMMISSION				4,043,586	2,403,635
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and	DHS	59,537	3,840
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	377,727	0
93.043		Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	438,397	438,397
Aging Cluster:					
93.044		COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	256	0
93.044		Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	7,858,156	7,552,245
93.045		COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	32,157	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	14,513,023	14,083,182
93.053		Nutrition Services Incentive Program	DHS	3,384,435	3,384,435
		Subtotal Aging Cluster		25,788,027	25,019,862
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	606,264	556,650
93.052		COVID-19 - National Family Caregiver Support, Title III, Part E	DHS	125	0
93.052		National Family Caregiver Support, Title III, Part E	DHS	3,248,214	3,151,753
		Total Federal Program 93.052		3,248,339	3,151,753
93.061		Innovations in Applied Public Health Research	UW-Madison	312,174	0
93.069		Public Health Emergency Preparedness	DHS	11,602,207	6,289,812
93.070		COVID-19 - Environmental Public Health and Emergency Response	DHS	50,636	0
93.070		Environmental Public Health and Emergency Response	DHS	1,151,403	398,584
		Total Federal Program 93.070		1,202,039	398,584
93.071		Medicare Enrollment Assistance Program	DHS	531,747	508,388
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	DHS	33,042	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	12,382	0
		Total Federal Program 93.073		45,424	0
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	104,045	33,000
93.090		Guardianship Assistance	DCF	3,751,482	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	787,442	779,481
93.103		Food and Drug Administration Research	DATCP	1,247,440	0
93.103		Food and Drug Administration Research (from DATCP)	UW-Madison	183,668	0
		Total Federal Program 93.103		1,431,108	0
93.107		Area Health Education Centers	UW-Madison	926,702	902,781
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	490,371	222,535
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,408,676	23,156
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	112,532	0
93.110		Maternal and Child Health Federal Consolidated Programs (from DHS)	DPI	3,505	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	71,938	0
		Total Federal Program 93.110		2,087,022	245,691
93.113		Environmental Health	UW-Madison	635,408	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	416,052	5,976
93.127		Emergency Medical Services for Children	DHS	172,278	172,278
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	160,789	60,000
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	2,402,556	1,193,387
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DOJ	376,162	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.136	435100-G20-1321-80	Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DPI	73,188	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	DSPS	206,077	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	144,864	0
Total Federal Program 93.136				3,202,847	1,193,387
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DHS	773,374	754,235
93.161		Health Program for Toxic Substances and Disease Registry	DHS	166,800	0
93.165		Grants to States for Loan Repayment	UW-Madison	295,833	0
93.172		Human Genome Research	UW-Madison	704,159	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	1,154,694	54,184
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	423,641	0
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	174,659	0
93.217		Family Planning Services	DHS	1,863,333	1,370,321
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	DHS	640,397	595,904
93.235	43245 435100-G19-1321-980	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	DPI	20,175	0
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	UW-Madison	165,162	0
Total Federal Program 93.235				825,734	595,904
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	93,441	0
93.240		State Capacity Building	DHS	369,028	0
93.241		State Rural Hospital Flexibility Program	UW-Madison	454,688	208,757
93.242		Mental Health Research Grants	UW-Madison	1,487,128	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DCF	451,758	376,591
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	3,891,020	3,217,677
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	1,897,456	736,863
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	2,739,243	554,742
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DCF)	UW-Milwaukee	126,460	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	286,116	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Whitewater	444,739	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DPI)	UW-Madison	53,020	0
Total Federal Program 93.243				9,889,812	4,885,873
93.251		Early Hearing Detection and Intervention	DHS	235,036	223,473
93.251		Early Hearing Detection and Intervention (from DHS)	UW-Madison	44,912	0
Total Federal Program 93.251				279,948	223,473
93.262		Occupational Safety and Health Program	DHS	146,518	0
93.262		Occupational Safety and Health Program	UW-Stout	96,165	0
Total Federal Program 93.262				242,683	0
93.268		COVID-19 - Immunization Cooperative Agreements	DHS	46,303	0
93.268		Immunization Cooperative Agreements	DHS	52,906,161	1,450,928
93.268		Immunization Cooperative Agreements (from DHS)	UW-Madison	79,541	0
Total Federal Program 93.268 (Note 14)				53,032,005	1,450,928



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.270		Viral Hepatitis Prevention and Control	DHS	242,117	0
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance	DHS	88,869	0
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance (from DHS)	UW-Milwaukee	24,501	0
		Total Federal Program 93.283		113,370	0
93.296		State Partnership Grant Program to Improve Minority Health	DHS	106,592	32,339
93.296		State Partnership Grant Program to Improve Minority Health (from DHS)	UW-Madison	8,916	0
		Total Federal Program 93.296		115,508	32,339
93.301		COVID-19 - Small Rural Hospital Improvement Grant Program	UW-Madison	5,396,288	5,396,288
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	640,819	607,549
		Total Federal Program 93.301		6,037,107	6,003,837
93.305		PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	DHS	912,861	37,691
93.305		PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) (from DHS)	UW-Madison	37,102	0
		Total Federal Program 93.305		949,963	37,691
93.314		Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	DHS	247,369	79,794
93.319		Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	UW-Madison	405,725	53,041
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	821,018	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	3,275,046	218,282
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	55,904	0
		Total Federal Program 93.323		4,151,968	218,282
93.324		State Health Insurance Assistance Program	DHS	907,264	539,383
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	UW-Madison	167,984	24,119
93.336		Behavioral Risk Factor Surveillance System	DHS	428,866	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	791,112	0
93.351		Research Infrastructure Programs	UW-Madison	275,471	0
93.351		Research Infrastructure Programs	UW-Milwaukee	194,408	24,586
		Total Federal Program 93.351		469,879	24,586
93.354		COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	242,080	0
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	1,942,692	1,271,919
		Total Federal Program 93.354		2,184,772	1,271,919
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	544,151	0
93.367	1U18FD006226-01	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	13,882	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.367	1U18FD006226-02	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	684,651	0
Total Federal Program 93.367				698,533	0
93.369		ACL Independent Living State Grants	DHS	323,189	323,189
93.393		Cancer Cause and Prevention Research	UW-Madison	397,444	0
93.395		Cancer Treatment Research	UW-Madison	131,124	87,886
93.396		Cancer Biology Research	UW-Madison	392,350	0
93.398		Cancer Research Manpower	UW-Madison	924,503	0
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	DHS	1,782,615	1,067,202
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (from DHS)	UW-Madison	164,781	0
Total Federal Program 93.426				1,947,396	1,067,202
93.434		Every Student Succeeds Act/Preschool Development Grants	DCF	861,379	442,195
93.435		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	DHS	1,260,827	830,055
93.435		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (from DHS)	UW-Madison	139,506	0
Total Federal Program 93.435				1,400,333	830,055
93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	DHS	381,921	360,502
93.448		Food Safety and Security Monitoring Project	DATCP	451,004	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	266,638	0
Total Federal Program 93.448				717,642	0
93.464		ACL Assistive Technology	DHS	462,358	401,506
93.464		ACL Assistive Technology (from DHS)	DOC	25,500	0
Total Federal Program 93.464				487,858	401,506
93.470		Alzheimer's Disease Program Initiative (ADPI) (from DHS)	UW-Milwaukee	4,452	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	DHS	62,912	0
93.498		COVID-19 - Provider Relief Fund	DVA	1,286,731	0
93.500		Pregnancy Assistance Fund Program	DPI	876,984	771,304
93.556		MaryLee Allen Promoting Safe and Stable Families Program	DCF	4,795,765	3,650,483
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Green Bay	5,600	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Madison	2,783,094	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Milwaukee	77,612	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DHS)	UW-Madison	(467,749)	(525,500)
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from UW-Madison)	UW-Milwaukee	1,317,092	0
Total Federal Program 93.556 (Note 3)				8,511,414	3,124,983
93.558		Temporary Assistance for Needy Families	DCF	135,320,352	15,391,120
93.558		Temporary Assistance for Needy Families (from DCF)	DHS	22,808	0
93.558		Temporary Assistance for Needy Families (from DCF)	DOA	1,559,659	0
93.558		Temporary Assistance for Needy Families (from DCF)	DOR	67,699,900	0
93.558		Temporary Assistance for Needy Families (from DHS)	UW-Oshkosh	334,380	0
Total Federal Program 93.558				204,937,099	15,391,120

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.563		Child Support Enforcement	DCF	62,212,284	56,216,359
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs	DCF	2,971,276	2,147,876
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs (from DCF)	DHS	100,739	0
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs (from DCF)	UW-Madison	2,026,784	0
Total Federal Program 93.566				5,098,799	2,147,876
93.568		Low-Income Home Energy Assistance	DOA	85,968,575	15,639,460
93.569		Community Services Block Grant	DCF	7,938,055	7,818,194
CCDF Cluster:					
93.575		Child Care and Development Block Grant	DCF	171,806,288	29,921,867
93.575		Child Care and Development Block Grant	UW-La Crosse	14,958	0
93.575		Child Care and Development Block Grant (from DCF)	DHS	3,434,078	0
93.575	437002-A20-0001432-000-01	Child Care and Development Block Grant (from DCF)	DPI	50,000	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Platteville	18,087	0
93.575		COVID-19 - Child Care and Development Block Grant	DCF	47,392,306	0
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	53,822,785	388,578
Subtotal CCDF Cluster				276,538,502	30,310,445
93.576		Refugee and Entrant Assistance Discretionary Grants	DCF	121,838	121,838
93.586		State Court Improvement Program	Courts	481,000	0
93.590		Community-Based Child Abuse Prevention Grants	CANPB	455,917	313,262
93.597		Grants to States for Access and Visitation Programs	DCF	145,559	136,644
93.599		Chafee Education and Training Vouchers Program (ETV)	DCF	529,975	529,975
Head Start Cluster:					
93.600		COVID-19 - Head Start	UW-Oshkosh	23,116	0
93.600		Head Start	DPI	140,384	15,462
93.600		Head Start	UW-Oshkosh	5,886,288	0
Subtotal Head Start Cluster				6,049,788	15,462
93.603		Adoption and Legal Guardianship Incentive Payments	DCF	679,511	323,663
93.610		Health Care Innovation Awards (HCIA)	DHS	(74,021)	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,475,929	424,923
93.631		Developmental Disabilities Projects of National Significance	BPDD	413,751	230,565
93.631		Developmental Disabilities Projects of National Significance (from BPDD)	UW-Madison	49,879	0
Total Federal Program 93.631				463,630	230,565
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	454,794	0
93.643		Children's Justice Grants to States	DOJ	214,100	77,319
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,449,110	4,038,378
93.653		Indian Health Service Domestic Violence Prevention Programs	UW-Milwaukee	65,742	0
93.658		Foster Care Title IV-E	DCF	69,704,998	45,062,228
93.658		Foster Care Title IV-E (from DCF)	UW-Madison	1,363,135	0
93.658		Foster Care Title IV-E (from DCF)	UW-Milwaukee	562,961	0
Total Federal Program 93.658				71,631,094	45,062,228
93.659		Adoption Assistance	DCF	52,162,605	1,657,224
93.665	MSN241196	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (from DHS)	UW-Madison	16,000	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.667		Social Services Block Grant	DHS	33,342,164	32,317,805
93.667		Social Services Block Grant (from DHS)	DCF	9,293,695	7,369,409
		Total Federal Program 93.667		42,635,859	39,687,214
93.669		Child Abuse and Neglect State Grants	DCF	308,584	32,802
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,790,387	1,704,492
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	DCF	2,922,693	2,486,604
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood (from DCF)	DOC	12,038	0
		Total Federal Program 93.674		2,934,731	2,486,604
93.735		State Public Health Approaches for Ensuring QUILTINE Capacity – Funded in part by Prevention and Public Health Funds (PPHF) (from DHS)	UW-Madison	279,699	0
93.763		Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	UW-Madison	208,033	0
93.767		Children's Health Insurance Program	DHS	226,509,837	4,567,443
93.767		Children's Health Insurance Program (from DHS)	DCF	396	0
		Total Federal Program 93.767		226,510,233	4,567,443
93.770		Medicare Prescription Drug Coverage (from DHS)	UW-Oshkosh	4,122	0
		Medicaid Cluster:			
93.775		State Medicaid Fraud Control Units	DOJ	1,073,875	0
93.777		COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	514,654	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	11,378,663	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (from DHS)	UW-Oshkosh	1,709	0
93.778		ARRA - Medical Assistance Program	DHS	9,434,857	0
93.778		COVID-19 - Medical Assistance Program	DHS	370,921,816	0
93.778		Medical Assistance Program	DHS	5,838,407,138	56,632,424
93.778		Medical Assistance Program	UW-Whitewater	47,333	0
93.778		Medical Assistance Program (from DHS)	DCF	1,494,492	0
93.778		Medical Assistance Program (from DHS)	UW-Green Bay	194,525	0
93.778		Medical Assistance Program (from DHS)	UW-Madison	592,117	194,850
93.778		Medical Assistance Program (from DHS)	UW-Oshkosh	34,296	0
		Total Medicaid Cluster (Note 3)		6,234,095,475	56,827,274
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	64,370	0
93.788		Opioid STR	DHS	8,370,217	7,745,738
93.788		Opioid STR (from DHS)	UW-Madison	1,349,414	881,905
93.788		Opioid STR (from DHS)	UW-Stevens Point	7,869	0
		Total Federal Program 93.788		9,727,500	8,627,643
93.791		Money Follows the Person Rebalancing Demonstration	DHS	3,228,741	222,301
93.800		Organized Approaches to Increase Colorectal Cancer Screening	UW-Madison	157,290	0
93.810		Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	DHS	658,306	349,987

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.810		Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion (from DHS)	UW-Milwaukee	52,208	0
Total Federal Program 93.810				710,514	349,987
93.817		Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	DHS	739,055	712,630
93.837		Cardiovascular Diseases Research	UW-Madison	790,920	0
93.839		Blood Diseases and Resources Research	UW-Madison	353,912	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	720,260	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	413,994	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,146,460	0
93.859		Biomedical Research and Research Training	UW-Madison	5,811,818	0
93.859		COVID-19 - Biomedical Research and Research Training	UW-Eau Claire	55,709	0
Total Federal Program 93.859				5,867,527	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	920,744	6,248
93.866		Aging Research	UW-Madison	1,230,599	305,013
93.867		Vision Research	UW-Madison	185,013	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	DCF	7,423,359	7,051,731
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	DHS	141,470	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	1,045,049	0
Total Federal Program 93.870				8,609,878	7,051,731
93.879		Medical Library Assistance	UW-Madison	1,315,008	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	197,626	0
93.889		COVID-19 - National Bioterrorism Hospital Preparedness Program	DHS	109,032	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	2,554,525	1,959,729
Total Federal Program 93.889				2,663,557	1,959,729
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	DHS	2,816,676	1,518,246
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	451,030	50,808
Total Federal Program 93.898				3,267,706	1,569,054
93.913		Grants to States for Operation of State Offices of Rural Health	UW-Madison	179,262	0
93.917		HIV Care Formula Grants	DHS	6,757,577	5,933,915
93.917		HIV Care Formula Grants (from DHS)	UW-Madison	1,021,002	0
Total Federal Program 93.917				7,778,579	5,933,915
93.918		COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	4,719	0
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	422,320	152,361
Total Federal Program 93.918				427,039	152,361
93.940		HIV Prevention Activities Health Department Based	DHS	2,462,378	994,594
93.940		HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	621,852	0
Total Federal Program 93.940				3,084,230	994,594

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	(777)	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	9,000	600
93.956		Agricultural Health and Safety Programs	UW-Green Bay	64,424	0
93.958		Block Grants for Community Mental Health Services	DHS	10,160,746	8,671,317
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Madison	378,232	0
Total Federal Program 93.958				10,538,978	8,671,317
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	23,105,121	20,768,296
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DCF	1,085,294	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOC	1,222,385	998,348
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOJ	225,336	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	721,004	0
Total Federal Program 93.959				26,359,140	21,766,644
93.970		Health Professions Recruitment Program for Indians	UW-Madison	197,713	0
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	1,123,420	728,321
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHS	621,463	614,013
93.991		Preventive Health and Health Services Block Grant	DHS	3,374,126	980,360
93.994		Maternal and Child Health Services Block Grant to the States	DHS	7,727,276	4,416,744
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	DPI	25,600	0
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	626,291	0
Total Federal Program 93.994				8,379,167	4,416,744
93.998		Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	UW-Madison	431,574	0
Other Federal Financial Assistance:					
93.N/A	27020	Covering Wisconsin	UW-Madison	34,253	0
93.N/A	435100-G21-COVIDEMR-01	COVID-19 - COVID-19 Response	UW-Madison	179,236	0
93.N/A	435100-G20-COVID-19RES-03	COVID-19 - COVID-19 SHOW Serologic Survey	UW-Madison	48,785	0
93.N/A	43500-0000022734	Fellowships	UW-Madison	2,097	0
93.N/A	AGMT 03-13-17	Health Insurance Literacy Skills for Wisconsin's Most Vulnerable Residents	UW-Madison	262,073	22,945
93.N/A	IPA	Interagency Personnel Agreement	UW-Madison	18,746	0
93.N/A	HHFS223201710097	Mammography	DHS	261,201	0
93.N/A	200-2018-M-00443	National Death Index	DHS	59,012	0
93.N/A	200-2019-M-04603	National Death Index	DHS	39,831	0
93.N/A	437003-A20-0001463-000-01	Needs Assessment	UW-Madison	13,191	0
93.N/A	437003-A20-0001463-000-01	Prevention Scan	UW-Madison	25,538	0
93.N/A	G20-MIL115772-00	Promoting Best Practices in Substance Use Disorder Treatment	UW-Milwaukee	63,801	0
93.N/A	MSN217462	Senior Care Waiver Evaluation Services	UW-Madison	5,551	0
93.N/A	HHSN2612018000171	Survey, Epidemiology, and End Results Program	DHS	98	0
93.N/A	43500-0000019968	Syndromic Surveillance Evaluation	UW-Madison	1	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	HHSF223201710189 C	Tobacco Retail Inspections	DHS	89,111	0
93.N/A	200-2012-50851	Vital Statis Coop Program	DHS	(4,957)	0
93.N/A	200-2017-92549	Vital Statis Coop Program	DHS	336,968	0
93.N/A	TPCP-FDA 2018-2019	Wisconsin Tobacco Prevention & Control Program	UW-Madison	331,832	0
93.N/A	44009:435100-A20	Wisconsin Tobacco Prevention and Control Program	UW-Madison	679,459	0
93.N/A	G20-9210477-80	Wisconsin Well Woman Program	UW-Milwaukee	166,005	0
		Subtotal Direct Grants		7,565,554,189	415,844,282
Subgrants:					
93.086	AGMT 08-03-16	Healthy Marriage Promotion and Responsible Fatherhood Grants (from Milwaukee County)	UW-Milwaukee	84,550	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Association of Maternal & Child Health Physicians)	UW-Madison	9,274	0
93.110	UJ6MC31113-01-04	Maternal and Child Health Federal Consolidated Programs (from Children's Hospital of Wisconsin)	UW-Madison	58,552	0
93.145		HIV-Related Training and Technical Assistance (from University of Illinois-Chicago)	UW-Madison	208,003	0
93.173	4R44DC015432-02	Research Related to Deafness and Communication Disorders (from Intelligent Hearing Systems Corporation)	UW-Madison	36,277	0
93.186	AGMT 07-06-17	National Research Service Award in Primary Care Medicine (from Medical College of Wisconsin)	UW-Milwaukee	0	0
93.186		National Research Service Award in Primary Care Medicine (from Medical College of Wisconsin)	UW-Milwaukee	11,111	0
93.231	GLITC 02022017	Epidemiology Cooperative Agreements (from Great Lakes Inter-Tribal Council Inc)	UW-Milwaukee	55,015	0
93.243	E0000015115	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	4,200	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	114,310	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Community Advocates Public Policy Institute)	UW-Madison	29,084	0
93.243	BHD-PCS31-82017	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	29,764	0
93.243	BHD-PSC14-102016	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	903	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	244,664	0
93.247		Advanced Nursing Education Workforce Grant Program (from Medical College of Wisconsin)	UW-Milwaukee	84,391	0
93.262		Occupational Safety and Health Program (from Marshfield Clinic Research Foundation)	UW-Madison	24,685	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	38,073	0
93.398		Cancer Research Manpower (from Medical College of Wisconsin)	UW-Milwaukee	3,297	0
93.470		Alzheimer's Disease Program Initiative (ADPI) (from United Community Center)	UW-Milwaukee	51,115	0
93.516		Public Health Training Centers Program (from University of Michigan)	UW-Madison	26,684	0
93.558		Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	57,345	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	13,547	0
93.763	AGMT 12-19-17	Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) (from Alzheimer's & Dementia Alliance of Wisconsin)	UW-Madison	27,286	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.778		Medical Assistance Program (from Columbia County)	UW-Madison	2,032	0
93.788		Opioid STR (from University of Missouri-Kansas City)	UW-Madison	340,966	33,922
93.834		Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from Washington University)	UW-Madison	19,613	0
93.853	BOA-232483 CREST-H	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	2,662	0
93.853	010785-135735	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	13,409	0
93.855		Allergy and Infectious Diseases Research (from University of Maryland-Baltimore)	UW-Oshkosh	77,287	0
93.859		Biomedical Research and Research Training (from Boston University)	UW-Madison	25,958	0
93.859		Biomedical Research and Research Training (from National Institute for Health Care Management)	UW-Oshkosh	72,871	0
93.859		Biomedical Research and Research Training (from Purdue University)	UW-Madison	1,259	0
93.859	P0237729	Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	62,712	0
93.859	UCHC7-88714897	Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	3,159	0
93.867		Vision Research (from Medical College of Wisconsin)	UW-Oshkosh	128,095	0
93.933		Demonstration Projects for Indian Health (from Menominee Indian Tribe of Wisconsin)	UW-Milwaukee	8,346	0
93.958		Block Grants for Community Mental Health Services (from Mental Health America of Wisconsin)	UW-Green Bay	33,593	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	3,935	0
93.N/A	3002-085	Healthcare Systems Change (from Carter Consulting Inc)	UW-Madison	10,234	0
93.N/A	HD19-101518-A	Housing First (from Milwaukee County)	UW-Milwaukee	46,470	0
93.N/A	BHD-PSC52-092018	Milwaukee County Adult Drug Treatment Court (from Milwaukee County)	UW-Milwaukee	45,242	0
93.N/A	HD19-101518-A	Milwaukee County Housing First Project (from Milwaukee County)	UW-Milwaukee	12,128	0
93.N/A	17GZSK0031	NCI Tobacco Cessation (from ICF International Inc)	UW-Madison	244,102	0
93.N/A	MIL112908	Primary Care Fellowship (from Medical College of Wisconsin)	UW-Milwaukee	14,364	0
93.N/A	HHSN272201700035 I	Production & Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	33,784	0
93.N/A		Production and Distribution of Filarial Research Reagents (from Georgia State University)	UW-Oshkosh	115,594	0
93.N/A		Production and Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	245,668	0
93.N/A	AI110820 Sub #1400685A	Subaward from National Institutes of Health (from University of Maryland)	UW-Oshkosh	18,801	0
93.N/A	AGMT 08-14-18	The College of Nursing, Washington Ozaukee Public Health Department & Cultivate Movement Partnership (from American Association of Colleges of Nursing)	UW-Milwaukee	2,762	0
93.N/A	2019 AUCD	Wisconsin Act Early Ambassador (from Association of University Centers on Disabilities)	UW-Milwaukee	585	0
Subtotal Subgrants				2,797,761	33,922
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				7,568,351,950	415,878,204
<b>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.003		State Commissions	DOA	327,484	0
94.006		AmeriCorps	DOA	4,933,283	4,933,283
94.006		AmeriCorps	UW-Eau Claire	184,329	0
94.006		AmeriCorps (from DOA)	DPI	202,895	0
94.006		AmeriCorps (from DOA)	UW-Eau Claire	89,656	0
Total Federal Program 94.006				5,410,163	4,933,283



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
94.009		Training and Technical Assistance	DOA	453,206	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DOC	115,023	0
		Total Foster Grandparent/Senior Companion Cluster		115,023	0
		Subtotal Direct Grants		6,305,876	4,933,283
		TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		6,305,876	4,933,283
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
95.001		High Intensity Drug Trafficking Areas Program	DOJ	193,442	8,521
95.001		High Intensity Drug Trafficking Areas Program	DOT	18,399	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,571,581	0
		Total Federal Program 95.001		1,783,422	8,521
		Subtotal Direct Grants		1,783,422	8,521
		TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		1,783,422	8,521
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
96.001		Disability Insurance/SSI Cluster: Social Security Disability Insurance	DHS	27,191,296	0
		Total Disability Insurance/SSI Cluster		27,191,296	0
96.N/A	SS00-14-61084	Other Federal Financial Assistance: Social Security Administration Birth	DHS	228,648	0
96.N/A	SS00-12-60059	Social Security Death Record Data	DHS	157,169	0
96.N/A	SSA ss. 222(d) and 1615	Social Security Reimbursements for Vocational Rehabilitation	DWD	5,426,648	272,346
		Subtotal Direct Grants		5,812,465	272,346
		TOTAL SOCIAL SECURITY ADMINISTRATION		33,003,761	272,346
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.008		Non-Profit Security Program	DMA	70,000	0
97.012		Boating Safety Financial Assistance	DNR	2,855,217	676,500
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	288,349	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DMA	21,845,403	20,762,002
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DNR	53,502	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DOA	46,141	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DOT	121,086	0
		Total Federal Program 97.036		22,066,132	20,762,002
97.039		Hazard Mitigation Grant	DMA	500,969	316,407
97.041		National Dam Safety Program	DNR	84,078	0
97.042		Emergency Management Performance Grants	DMA	5,813,371	4,226,179
97.044		Assistance to Firefighters Grant	WTCS	336,188	336,188
97.045		Cooperating Technical Partners	DNR	581,301	0
97.047		BIRC: Building Resilient Infrastructure and Communities	DMA	1,076,119	1,049,223
97.056		Port Security Grant Program	DNR	3,725	0
97.067		Homeland Security Grant Program	DMA	2,370,540	0
97.067		Homeland Security Grant Program (from DMA)	DATCP	21,668	0
97.067		Homeland Security Grant Program (from DMA)	DOA	455,505	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.067	2017-HSW-40-1113 2018-HSW-40-11561	Homeland Security Grant Program (from DMA)	DOJ	681,091	0
		Total Federal Program 97.067		<u>3,528,804</u>	<u>0</u>
97.091		Homeland Security Biowatch Program	DNR	356,566	0
97.N/A	WI DOJ-ICE MOU	Other Federal Financial Assistance: Immigration & Customs Enforcement	DOJ	15,100	0
		Subtotal Direct Grants		<u>37,575,919</u>	<u>27,366,499</u>
97.042	B275A6	Subgrants: Emergency Management Performance Grants (from Florida Division of Emergency Management)	UW-Madison	1,398	0
		Subtotal Subgrants		<u>1,398</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>37,577,317</u>	<u>27,366,499</u>
		<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>		<u><u>\$ 15,026,666,686</u></u>	<u><u>\$ 1,664,691,715</u></u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
10.001		Agricultural Research Basic and Applied Research	UW-Green Bay	217	0
10.001	58-5090-8-044	Agricultural Research Basic and Applied Research	UW-Madison	6,924	0
10.001		Agricultural Research Basic and Applied Research	UW-Madison	3,035,120	120,965
10.001		Agricultural Research Basic and Applied Research	UW-Milwaukee	153,672	0
10.001		Agricultural Research Basic and Applied Research	UW-Platteville	86,673	0
Total Federal Program 10.001				3,282,606	120,965
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	194,727	0
10.072		Wetlands Reserve Program	UW-Madison	28,723	0
10.130		Coronavirus Food Assistance Program (CFAP)	UW-Madison	21,425	0
10.155		Marketing Agreements and Orders	UW-Madison	24,796	0
10.170		Specialty Crop Block Grant Program - Farm Bill	UW-Madison	156	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	1,009,746	191,775
Total Federal Program 10.170				1,009,902	191,775
10.202		Cooperative Forestry Research	UW-Madison	538,811	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	142,432	0
Total Federal Program 10.202				681,243	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,510,730	0
10.207		Animal Health and Disease Research	UW-Madison	48,162	0
10.215		Sustainable Agriculture Research and Education (from UW-Madison)	UW-Platteville	13,775	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Madison	195,791	116,390
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	39,558	0
10.253		Consumer Data and Nutrition Research	UW-Madison	285	0
10.290		Agricultural Market and Economic Research	UW-Madison	8,945	0
10.304		Homeland Security Agricultural	UW-Madison	369,959	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	148,820	0
10.309		Specialty Crop Research Initiative	UW-Madison	155,713	69,773
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	5,707,923	79,850
10.311		Beginning Farmer and Rancher Development Program	UW-Madison	260,195	91,217
10.319		Farm Business Management and Benchmarking Competitive Grants Program	UW-Madison	78,536	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	341,518	116,151
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	62,730	28,478
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Stevens Point	3,332	0
Total Federal Program 10.326				407,580	144,629
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	305,484	32,596
10.330		Alfalfa and Forage Research Program	UW-Madison	325,822	110,338
10.330		Alfalfa and Forage Research Program (from UW-Madison)	UW-River Falls	761	0
Total Federal Program 10.330				326,583	110,338
10.336		Veterinary Services Grant Program	UW-Madison	87,449	0
10.600		Foreign Market Development Cooperator Program	UW-Madison	25,631	0
10.652		Forestry Research	UW-Madison	119,072	0
10.674		Wood Utilization Assistance	UW-Madison	6,661	0
10.675		Urban and Community Forestry Program (from DNR)	UW-Stevens Point	10,000	0
10.680		Forest Health Protection	UW-Madison	15,283	0
10.684		International Forestry Programs	UW-Madison	36,494	0
10.698		State & Private Forestry Cooperative Fire Assistance (from DNR)	UW-Madison	44,835	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
10.699		Partnership Agreements	UW-Madison	1,689,891	0
10.699		Partnership Agreements (from DNR)	UW-Madison	73,574	0
		Total Federal Program 10.699		1,763,465	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Madison	43,924	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Milwaukee	30	0
		Total Federal Program 10.707		43,954	0
10.777		Norman E. Borlaug International Agricultural Science and Technology Fellowship	UW-Madison	11,290	0
10.902		Soil and Water Conservation	UW-Green Bay	155,808	0
10.902		Soil and Water Conservation	UW-Madison	55,819	0
10.902		Soil and Water Conservation	UW-Stevens Point	223,282	0
		Total Federal Program 10.902		434,909	0
10.904		Watershed Protection and Flood Prevention	UW-Madison	5,444	0
10.912		Environmental Quality Incentives Program	UW-Madison	25,842	0
10.931		Agricultural Conservation Easement Program	UW-Stevens Point	14,887	0
10.961		Scientific Cooperation and Research	UW-Madison	34,858	9,020
		Other Federal Financial Assistance:			
10.N/A	14-CR-11242305-141; 14-JV-11111129-087	R&D from Forest Service	UW-Madison	11,797	0
10.N/A	18-JV-11111126-044	R&D from Forest Service	UW-Madison	49,647	0
10.N/A	18-JV-11111129-036	R&D from Forest Service	UW-Madison	64,805	0
10.N/A	19-CR-11242316-001	R&D from Forest Service	UW-Madison	7,821	0
10.N/A	19-JV-11242307-078	R&D from Forest Service	UW-Madison	24,795	0
10.N/A	AG-5680-C-16-0009	R&D from Forest Service	UW-Madison	144,362	0
10.N/A	12-JV-11272138-043	R&D from Forest Service	UW-Milwaukee	0	0
10.N/A	18-JV-11272136-048	R&D from Forest Service	UW-Milwaukee	5,896	0
10.N/A	16-JV-11242313-105	R&D from Forest Service	UW-Stevens Point	18,158	0
10.N/A	19-JV-11242313-069	R&D from Forest Service	UW-Stevens Point	27,298	0
		Subtotal Direct Research and Development (R&D) Grants		21,856,114	966,553
		Research and Development (R&D) Subgrants:			
10.001		Agricultural Research Basic and Applied Research (from CRDF Global)	UW-Madison	1,791	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from International Alliance for Phytobiomes Research)	UW-Madison	52,806	0
10.064		Forestry Incentives Program (from University of California-Merced)	UW-Madison	206	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Community Groundworks)	UW-Madison	14,597	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Pennsylvania State University)	UW-Madison	3,117	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from University of Nebraska)	UW-Madison	40,890	0
10.170	SCBG 2016 Skin Set	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	28,976	0
10.200		Grants for Agricultural Research, Special Research Grants (from Colorado State University)	UW-Madison	9,225	0
10.200	416-41-15S	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	783	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	48,573	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	99,198	0
10.200	RC106511A	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	13,011	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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	AGMT 12-15-17	Small Business Innovation Research (from Nutrient Recovery & Upcycling LLC)	UW-Madison	19,229	0
10.215		Sustainable Agriculture Research and Education (from Practical Farmers of Iowa)	UW-Madison	40,247	0
10.215	H005722907 NCR16-019	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	34,256	25,895
10.215	H005722916	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	13,887	0
10.215	H005722926	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	3,221	0
10.215	H005722947	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	1,294	0
10.215	H006607415	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	85,313	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	117,406	0
10.227		1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	669	0
10.253	343-0711	Consumer Data and Nutrition Research (from Duke University)	UW-Madison	19,138	0
10.253		Consumer Data and Nutrition Research (from University of Missouri-Columbia)	UW-Madison	20,000	0
10.303		Integrated Programs (from Connecticut Agricultural Experiment Station)	UW-Milwaukee	19,864	0
10.303		Integrated Programs (from Michigan State University)	UW-Madison	23,001	11,404
10.303		Integrated Programs (from University of Minnesota)	UW-Madison	7,576	0
10.304	RC106556H	Homeland Security Agricultural (from Michigan State University)	UW-Madison	46,634	0
10.307	416-41-86A	Organic Agriculture Research and Extension Initiative (from Iowa State University)	UW-Madison	53,864	0
10.307	RC106531A-RC106531B	Organic Agriculture Research and Extension Initiative (from Michigan State University)	UW-Madison	99,398	0
10.307	C0479A-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	73,378	0
10.307	C0519A-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	59,813	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	97,917	0
10.307	8000064232-AG	Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	12,677	0
10.309	G-01363-08	Specialty Crop Research Initiative (from Colorado State University)	UW-Madison	57,817	0
10.309	73999-10420	Specialty Crop Research Initiative (from Cornell University)	UW-Madison	19,639	0
10.309		Specialty Crop Research Initiative (from Pennsylvania State University)	UW-Madison	28,856	0
10.309		Specialty Crop Research Initiative (from University of Florida)	UW-Madison	354,530	0
10.309	H006335001	Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	74,180	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	234,239	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Stevens Point	1,454	0
10.310	80618-10847	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	716	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	62,868	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Illinois State University)	UW-Madison	60,279	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	109,403	0
10.310	RC108063UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	79,554	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
10.310	2016-2809-01	Agriculture and Food Research Initiative (AFRI) (from North Carolina State University)	UW-Madison	4,428	0
10.310	5633-UW-USDA-6192	Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	86,176	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	81,641	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Vermont)	UW-Madison	21,853	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	78,871	0
10.330		Alfalfa and Forage Research Program (from Michigan State University)	UW-River Falls	100	0
10.330		Alfalfa and Forage Research Program (from University of Minnesota)	UW-Madison	44,898	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Healthfirst Network)	UW-Madison	45,952	0
10.600		Foreign Market Development Cooperator Program (from US Endowment for Forestry & Communities)	UW-Madison	87,428	0
10.680		Forest Health Protection (from Michigan State University)	UW-Stevens Point	1,824	0
10.902	AGL0GLC-01-17	Soil and Water Conservation (from Alliance for the Great Lakes)	UW-Green Bay	3,199	0
10.N/A	ENC19-177	Modernizing Grazing Resources for the Next Generation of Agriculture & Natural Resources Professionals (from Grassworks Inc)	UW-Madison	254	0
Subtotal Research and Development (R&D) Subgrants				2,702,114	37,299
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				24,558,228	1,003,852
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.022		Bipartisan Budget Act of 2018	UW-Madison	230,974	0
11.417		Sea Grant Support	UW-Madison	1,169,906	143,152
11.417		Sea Grant Support (from UW-Green Bay)	UW-Milwaukee	676	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	169,102	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	277,573	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	349,751	121,936
11.417		Sea Grant Support (from UW-Madison)	WHS	23,983	0
11.417		Sea Grant Support (from UW-Oshkosh)	UW-Whitewater	649	0
Total Federal Program 11.417				1,991,640	265,088
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Green Bay	50,110	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	185,587	0
Total Federal Program 11.419				235,697	0
11.429		Marine Sanctuary Program	UW-Superior	62,201	16,498
11.431		Climate and Atmospheric Research	UW-Madison	343,465	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	11,832,674	0
11.459		Weather and Air Quality Research	UW-Madison	244,912	0
11.459		Weather and Air Quality Research	UW-Milwaukee	62,318	0
Total Federal Program 11.459				307,230	0
11.468		Applied Meteorological Research	UW-Madison	144,443	8,346
11.468		Applied Meteorological Research	UW-Milwaukee	87,140	34,628
Total Federal Program 11.468				231,583	42,974
11.609		Measurement and Engineering Research and Standards	UW-Madison	59,281	3,925
Subtotal Direct Research and Development (R&D) Grants				15,294,745	328,485

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
Research and Development (R&D) Subgrants:					
11.012		Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	58,996	0
11.417		Sea Grant Support (from Ohio State University)	UW-Madison	49,291	0
11.417		Sea Grant Support (from Ohio State University)	UW-Stevens Point	102,637	0
11.417		Sea Grant Support (from University of Maryland)	UW-Stevens Point	19,765	0
11.431		Climate and Atmospheric Research (from University of Michigan)	UW-Madison	3,069	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	148,087	0
11.462	MSN209413	Hydrologic Research (from University of Illinois-Urbana-Champaign)	UW-Madison	137,295	0
11.468	21B036-01	Applied Meteorological Research (from Texas Tech University)	UW-Madison	12,729	0
11.N/A	26-0521-0129-005	Center for Nanoferric Devices (from University of Nebraska)	UW-Madison	4,947	0
11.N/A	MSN232029	Extension Metadata & Future Rainfall (from Georgia Department of Natural Resources)	UW-Madison	15,697	0
11.N/A	AGMT 10-02-19	The Resilience Impacts of Green Infrastructure on Georgia Coastal Communities (from Georgia Department of Natural Resources)	UW-Madison	21,801	0
Subtotal Research and Development (R&D) Subgrants:				574,314	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				15,869,059	328,485
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.300		Basic and Applied Scientific Research	UW-Madison	6,285,066	2,458,792
12.300		Basic and Applied Scientific Research	UW-Milwaukee	166,600	0
Total Federal Program 12.300				6,451,666	2,458,792
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	679,852	0
12.420		Military Medical Research and Development	UW-Madison	5,019,733	46,390
12.431		Basic Scientific Research	UW-Madison	6,443,951	2,121,295
12.431		Basic Scientific Research	UW-Milwaukee	51,167	0
Total Federal Program 12.431				6,495,118	2,121,295
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	17,047	0
12.632		Legacy Resource Management Program	UW-Madison	21,060	21,060
12.740		Past Conflict Accounting	UW-Madison	36,259	10,173
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,036,784	306,636
12.910		Research and Technology Development	UW-Madison	6,647,741	3,516,083
Other Federal Financial Assistance:					
12.N/A		R&D from Army	UW-Madison	60,658	1,179
12.N/A		R&D from Defense Advanced Research Projects	UW-Madison	2,306,531	1,877,187
12.N/A		R&D from Navy	UW-Madison	290,421	0
12.N/A	N00173-18-P-1096	R&D from Navy	UW-Superior	2,490	0
Subtotal Direct Research and Development (R&D) Grants				30,065,360	10,358,795
Research and Development (R&D) Subgrants:					
12.300	52-1098320	Basic and Applied Scientific Research (from California Institute of Technology)	UW-Madison	69,980	0
12.300	G-00976-2	Basic and Applied Scientific Research (from Colorado State University)	UW-Madison	121,850	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Whitewater	37,352	0
12.300		Basic and Applied Scientific Research (from Michigan State University)	UW-Madison	184,253	0
12.300	RC108018-UW	Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	210,654	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
12.300		Basic and Applied Scientific Research (from Northeastern University)	UW-Madison	171,371	0
12.300		Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	165,548	0
12.300	SP0028970- PROJ0007988	Basic and Applied Scientific Research (from Princeton University)	UW-Madison	121,529	0
12.300		Basic and Applied Scientific Research (from Rice University)	UW-Madison	185,421	0
12.300	R18682	Basic and Applied Scientific Research (from Tufts University)	UW-Madison	14,027	0
12.300		Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	62,006	0
12.300	ONR029	Basic and Applied Scientific Research (from Dartmouth College)	UW-Madison	131,240	0
12.420	ABRUPT	Military Medical Research and Development (from American Burn Association)	UW-Madison	7,000	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	37,251	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	385,599	0
12.420		Military Medical Research and Development (from Medical College of Wisconsin)	UW-Madison	107,268	0
12.431		Military Medical Research and Development (from University of Michigan)	UW-Madison	311,389	0
12.431	2015-05174-04	Military Medical Research and Development (from University of Michigan)	UW-Madison	66,466	0
12.431		Military Medical Research and Development (from University of Pittsburgh)	UW-Madison	136,877	0
12.431		Basic Scientific Research (from International Business Machines Corporation)	UW-Madison	394,478	0
12.431		Basic Scientific Research (from Solaero Technologies Corporation)	UW-Madison	381,648	0
12.431		Basic Scientific Research (from University of Illinois-Urbana- Champaign)	UW-Madison	121,775	0
12.550		Basic Scientific Research (from University of Maryland)	UW-Madison	317,497	0
12.800		Basic Scientific Research (from University of Massachusetts- Amherst)	UW-Madison	3,066	0
12.800	RC108022UW	Basic Scientific Research (from University of Memphis)	UW-Madison	294,790	0
12.800	19-000271	Basic Scientific Research (from University of Rochester)	UW-Madison	3,557	0
12.800	A005720603	Basic Scientific Research (from University of Southern California)	UW-Madison	95,163	0
12.800		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	131,029	0
12.910	P010188180	Basic, Applied, and Advanced Research in Science and Engineering (from National Science Teachers Association)	UW-Madison	77,161	0
12.910		Basic, Applied, and Advanced Research in Science and Engineering (from General Electric Company)	UW-Madison	181,777	0
12.910		Air Force Defense Research Sciences Program (from Computherm)	UW-Madison	481	0
12.N/A	PO 8140000991	Air Force Defense Research Sciences Program (from Michigan State University)	UW-Madison	114,333	0
12.N/A	15026-503665-DS	Air Force Defense Research Sciences Program (from SRI International)	UW-Madison	321,649	0
12.N/A	P313879	Air Force Defense Research Sciences Program (from University of Michigan)	UW-Madison	4,663	0
12.N/A	WEI1872-06; 127- DOD-ADNI-ADC-044	Air Force Defense Research Sciences Program (from University of Minnesota)	UW-Madison	4,494	0
12.N/A	MSN223735	Air Force Defense Research Sciences Program (from University of New Mexico)	UW-Madison	5,610	0
12.N/A	450522-19126	Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	10,360	0
12.N/A	SC1917201	Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	21,106	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
12.N/A	DHP16C-004	Research and Technology Development (from Leidos Biomedical Research)	UW-Madison	59,291	0
12.N/A	A10a-T007	Research and Technology Development (from Massachusetts Institute of Technology)	UW-Madison	14,905	0
12.N/A	VEM-UW-2	Research and Technology Development (from University of Southern California)	UW-Madison	12,510	0
12.N/A	D0164-01	Research and Technology Development (from Wisconsin Engine Research Consultants)	UW-Madison	129,284	0
12.N/A	AGMT 11-04-15	Fort McCoy Flora (from Colorado State University)	UW-Madison	5,751	0
12.N/A	AGMT 06-26-18	Atomic Magnetometer for Biological Imaging in Earth's Native Terrain (from Northrop Grumman Corporation)	UW-Madison	87,242	0
12.N/A	7043-SC-UW-P1	Calculating & Understanding Resources Bounds to Detect Space/Time Vulnerabilities (from Grammatech Inc)	UW-Madison	185,456	0
12.N/A	W911NF-16-C-0116-UWS	Clinical Trial (from University of Southern California)	UW-Stevens Point	42,998	0
12.N/A	7000373072	Coupling Si/SiGe Gated Quantum Dots to Superconducting Waveguide Cavities (from HRL Laboratories)	UW-Madison	84,207	0
12.N/A	7000374781	DARPA FunDesign (from Palo Alto Research Center)	UW-Madison	57,226	0
12.N/A	WX81XWH-17-2-0032	DARPA-Big Mechanism (from SRI International)	UW-Madison	429	0
12.N/A	S-001077	Effects of Traumatic Brain Injury & Post-Traumatic Stress Disorder on Alzheimer's Disease in Veterans with Mild Cognitive Impairment Using the Alzheimer's Disease Neuroimaging Initiative (from University of Southern California)	UW-Milwaukee	56,780	0
12.N/A	060803-361354-01	Effects Of Traumatic Brain Injury And Post-Traumatic Stress Disorder And Alzheimer's Disease On Brain Tau In Vietnam Veterans Using Adni (from University of Southern California)	UW-Madison	229,077	0
Subtotal Research and Development (R&D) Subgrants				5,976,874	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				36,042,234	10,358,795
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
Research and Development (R&D) Subgrants:					
14.267		Continuum of Care Program (from Institute for Community Alliances)	UW-Madison	39,722	0
Subtotal Research and Development (R&D) Subgrants				39,722	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				39,722	0
<b>U.S. DEPARTMENT OF INTERIOR:</b>					
15.232		Joint Fire Science Program	UW-Madison	185,282	5,255
15.560		SECURE Water Act – Research Agreements	UW-Madison	77,519	0
15.605		Sport Fish Restoration (from DNR)	UW-Stevens Point	33,390	0
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	1,102	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	65,062	15,812
Total Federal Program 15.608				66,164	15,812
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Madison	408,298	0
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Milwaukee	1,314	0
15.611		Wildlife Restoration and Basic Hunter Education (from DNR)	UW-Stevens Point	30,890	0
Total Federal Program 15.611				440,502	0
15.634		State Wildlife Grants (from DNR)	UW-Madison	4,509	0
15.634		State Wildlife Grants (from DNR)	UW-Stevens Point	8,894	0
Total Federal Program 15.634				13,403	0
15.637		Migratory Bird Joint Ventures	UW-Stevens Point	37,102	0
15.651		Central Africa Regional	UW-Madison	42,666	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	UW-Oshkosh	174	0
15.662		Great Lakes Restoration	UW-Green Bay	43,927	0
15.678		Cooperative Ecosystem Studies Units	UW-Stevens Point	32,879	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	378,977	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Milwaukee	19,846	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Platteville	14,587	0
Total Federal Program 15.805				413,410	0
15.807		Earthquake Hazards Program Assistance	UW-Madison	47,935	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	509,441	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Platteville	45,364	0
Total Federal Program 15.808				554,805	0
15.810		National Cooperative Geologic Mapping	UW-Madison	1,440	0
15.812		Cooperative Research Units	UW-Madison	257,204	0
15.812		Cooperative Research Units	UW-Stevens Point	331,459	0
15.812		Cooperative Research Units (from UW-Stevens Point)	UW-Madison	186,940	0
Total Federal Program 15.812				775,603	0
15.944		Natural Resource Stewardship	UW-Milwaukee	109,679	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Green Bay	455	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	126,420	21,534
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Milwaukee	39,426	0
Total Federal Program 15.945				166,301	21,534
Other Federal Financial Assistance:					
15.N/A	NRDA-16	Evaluation of Muskegon Habitat Use and Suitability in Green Bay and Tributaries	UW-Stevens Point	64,299	0
15.N/A	140F0318P0219	R&D from Fish & Wildlife Service	UW-Stevens Point	19,181	4,284
15.N/A	140G0118C0009	R&D from US Geological Survey	UW-Madison	181,518	0
Subtotal Direct Research and Development (R&D) Grants				3,307,179	46,885
Research and Development (R&D) Subgrants:					
15.066		Tribal Great Lakes Restoration Initiative (from Red Cliff Band of Lake Superior Chippewa)	UW-Madison	19,277	0
15.231	16-IGA-81784 CMS 102157	Fish, Wildlife and Plant Conservation Resource Management (from Colorado Department of Natural Resources)	UW-Madison	46,880	0
15.608		Fish and Wildlife Management Assistance (from Northeast Aquatic Nuisance Species Council)	UW-Whitewater	61	0
15.608	2015-05647-01	Fish and Wildlife Management Assistance (from University of Illinois-Urbana-Champaign)	UW-Milwaukee	12,876	0
15.628		Multistate Conservation Grant (from National Conservation Law Enforcement Education Foundation)	UW-Stevens Point	22,056	0
15.628		Multistate Conservation Grant (from North Carolina State University)	UW-Madison	2,373	0
15.658		Natural Resource Damage Assessment and Restoration (from Ducks Unlimited)	UW-Green Bay	34	0
15.658	US-WI-392-6	Natural Resource Damage Assessment and Restoration (from Ducks Unlimited)	UW-Green Bay	50,398	0
15.662	US-WI-392-2	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	12,575	0
15.662	US-WI-429-1	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	22,843	0
15.662	56218	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Parkside	14,297	0
15.805	W001020999	Assistance to State Water Resources Research Institutes (from University of Iowa)	UW-Milwaukee	34,326	0
15.807		Earthquake Hazards Program Assistance (from University of Southern California)	UW-Madison	28,722	0
15.808		U.S. Geological Survey Research and Data Collection (from Great Lakes Commission)	UW-Milwaukee	12,049	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
15.808		U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	354,684	0
15.815		National Land Remote Sensing Education Outreach and Research (from Americaview Inc)	UW-Madison	16,049	0
15.820	17-009597 A 00	National and Regional Climate Adaptation Science Centers	UW-Madison	10,318	0
15.820		National and Regional Climate Adaptation Science Centers (from University of Massachusetts-Amherst)	UW-Madison	52,388	0
15.N/A	US-WI-428-1	Green Bay Coastal Conservation (from Ducks Unlimited)	UW-Green Bay	20,065	0
15.N/A		Identifying Causes of High Mercury in Fish (from University of Minnesota)	UW-La Crosse	30	0
Subtotal Research and Development (R&D) Subgrants				<u>732,301</u>	<u>0</u>
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				<u>4,039,480</u>	<u>46,885</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	344,777	0
16.812		Second Chance Act Reentry Initiative (from DOA)	UW-Milwaukee	1,416	0
Subtotal Direct Research and Development (R&D) Grants				<u>346,193</u>	<u>0</u>
Research and Development (R&D) Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants (from Ohio University)	UW-Milwaukee	5,537	0
16.585		Drug Court Discretionary Grant Program (from Ashland County)	UW-Madison	5,879	0
16.738	#8579-1-2016-JA	Edward Byrne Memorial Justice Assistance Grant Program (from City of Madison)	UW-Madison	30,356	0
16.817	2016-AJ-BX-K42	Innovations in Community-Based Crime Reduction (from Medical College of Wisconsin)	UW-Milwaukee	10,500	0
16.838		Comprehensive Opioid, Stimulant, and Substance Abuse Program (from Waukesha County)	UW-Milwaukee	5,470	0
Total Research and Development (R&D) Subgrants				<u>57,742</u>	<u>0</u>
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				<u>403,935</u>	<u>0</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
19.017		Environmental and Scientific Partnerships and Programs (from UW-Milwaukee)	UW-Stevens Point	17,853	0
19.040		Public Diplomacy Programs	UW-Madison	8,237	0
Subtotal Direct Research and Development (R&D) Grants				<u>26,090</u>	<u>0</u>
Research and Development (R&D) Subgrants:					
19.009		Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	60	0
19.017	2018-GOE-44077	Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	8,216	7,785
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	10,640	0
Subtotal Research and Development (R&D) Subgrants				<u>18,916</u>	<u>7,785</u>
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				<u>45,006</u>	<u>7,785</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.109		Air Transportation Centers of Excellence	UW-Madison	2,645	0
20.200		Highway Research and Development Program	DOT	70,926	0
20.200		Highway Research and Development Program	UW-Madison	150,006	0
20.200		Highway Research and Development Program (from DOT)	UW-Madison	103,913	12,549
Total Federal Program 20.200				<u>324,845</u>	<u>12,549</u>
20.205		Highway Planning and Construction (from DOT)	UW-Madison	370,331	44,180
20.205		Highway Planning and Construction (from DOT)	UW-Milwaukee	194,728	0
20.205		Highway Planning and Construction (from DOT)	UW-Platteville	40,433	11,746
Total Federal Program 20.205				<u>605,492</u>	<u>55,926</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
20.215		Highway Training and Education	UW-Madison	160,729	49,346
20.215		Highway Training and Education (from DOT)	UW-Madison	1,069	930
Total Federal Program 20.215				<u>161,798</u>	<u>50,276</u>
20.600		State and Community Highway Safety (from DOT)	UW-Madison	4,000	0
20.600		State and Community Highway Safety (from DOT)	UW-Platteville	1,000	0
20.600		State and Community Highway Safety (from UW-Whitewater)	UW-Madison	497	0
Total Federal Program 20.600				<u>5,497</u>	<u>0</u>
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from DOT)	UW-Madison	37,924	23,405
20.616		National Priority Safety Programs (from DOT)	UW-Madison	287,524	28,787
20.819		Ballast Water Treatment Technologies	UW-Superior	1,141,689	0
Other Federal Financial Assistance:					
20.N/A	05069	Crash Analysis	UW-Milwaukee	19,912	0
20.N/A	05070	Crash Analysis	UW-Milwaukee	170	0
20.N/A	2018-803	Cultural Resource Investigations	UW-Milwaukee	5,910	0
20.N/A	0092-19-14	Long-Term Drainage Performance of Mechanically Stabilized Earth Retaining Walls with Recycled Backfill	UW-Madison	53,430	0
20.N/A	0092-19-13	Long-Term Performance of Asphalt Concrete Mixed with RAP & RAS	UW-Madison	95,642	0
20.N/A	0092-19-30	MAFC Member Services	UW-Madison	13,024	0
20.N/A	3950092-19-30	MAFC Pre-Award Member Service	UW-Madison	50,737	0
20.N/A	0092-19-33	Mid America Association of State Transportation Officials (MAASTO) Regional Freight Alignment	UW-Madison	115,556	0
20.N/A	0092-19-18	North Carolina State-wide Life Cycle Benefits of Recycled Materials	UW-Madison	8,567	0
20.N/A	05068	Pedestrian Exposure Data	UW-Milwaukee	24,412	0
20.N/A	0092-17-15; 0092-18-15	Recycled Materials Resource Center	UW-Madison	90,987	0
20.N/A	3950092-19-31	Regional Truck Parking Inventory: Over Size and Overweight Vehicle (OSOW) Support	UW-Madison	395	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	2,058	451
20.N/A	0072-39-26,1000-99-63	Traffic Operations & Safety	UW-Madison	10,227	0
20.N/A	0072-39-27; 0095-08-82	Traffic Operations & Safety	UW-Madison	38,147	0
20.N/A	0092-20-53	Traffic Operations & Safety	UW-Madison	40,391	0
20.N/A	0095-08-60	Traffic Operations & Safety	UW-Madison	42,594	0
20.N/A	0095-08-81	Traffic Operations & Safety	UW-Madison	44,883	0
20.N/A	1000-99-74	Traffic Operations & Safety	UW-Madison	8,795	0
20.N/A	TOPS	Traffic Operations & Safety	UW-Madison	200,660	0
20.N/A	0072-39-27; 0095-08-82	Traffic Operations & Safety	UW-Milwaukee	16,015	0
20.N/A	0092-19-34	Truck Parking Information Management System	UW-Madison	72,942	0
20.N/A	0092-19-16	Use of Concrete Grinding Residue as Concrete & Soil Amendment	UW-Madison	4,792	2,788
20.N/A	0072-40-54	V-SPOC Improvement	UW-Milwaukee	28	0
Subtotal Direct Research and Development (R&D) Grants				<u>3,527,688</u>	<u>174,182</u>
Research and Development (R&D) Subgrants:					
20.200	HR 03-125	Highway Research and Development Program (from National Academy of Sciences)	UW-Madison	31,858	26,084
20.200		Highway Research and Development Program (from University of Delaware)	UW-Madison	20,000	0
20.N/A	2017-145	Architecture/History Investigations (from Ayres Associates)	UW-Milwaukee	14,556	0
20.N/A	2019-462	Architecture/History Investigations (from Graef)	UW-Milwaukee	1,259	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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.N/A	CTEDD 18-12	Autonomous Vehicles & their Potential to Shift Transit Ridership in Urban Areas (from University of Texas-Arlington)	UW-Madison	16,480	0
20.N/A	2018-328	Bike Share (from City of Milwaukee)	UW-Milwaukee	13,432	0
20.N/A	2019-782	Cultural Resource Investigations (from Ayres Associates)	UW-Milwaukee	3,295	0
20.N/A	020-04	E-bike Sharing (from University of Texas-Arlington)	UW-Madison	4,280	0
20.N/A	020-03	Gender Analysis Tool for Complete Streets Implementation (from University of Texas-Arlington)	UW-Madison	3,578	0
20.N/A	19-25	Institute of Transportation Engineers (from University of Texas-Arlington)	UW-Madison	13,659	0
20.N/A	019-18	Integrated Taxi and Transit Demonstration Project (from University of Texas-Arlington)	UW-Madison	51,147	0
20.N/A	019-19	Modern Project Prioritization for Transportation Investments (from University of Texas-Arlington)	UW-Madison	57,766	0
20.N/A	537560	Parking Utilization & Site Level VMT Database (from University of Arizona)	UW-Madison	7,087	0
20.N/A	404-77-46A	Pavement Design Criteria (from Iowa State University)	UW-Madison	5,749	0
20.N/A	CTEDD 19-07 SG	Safety Effects of Transit Signal Priority (from University of Texas-Arlington)	UW-Madison	20,209	0
20.N/A	W000966673	Safety Research Using Simulation (from University of Iowa)	UW-Madison	93,036	0
20.N/A	W000966673 / 1001828772	Safety Research Using Simulation (from University of Iowa)	UW-Madison	115,941	0
20.N/A	TPF-5(295) Contract #19069	Smart Work Zone Deployment Initiative (from Iowa Department of Transportation)	UW-Madison	1,415	0
20.N/A	CTEDD 018-13	Union Rides: Harnessing the Shared Value of Commute Travel (from University of Texas-Arlington)	UW-Madison	22,268	0
Subtotal Research and Development (R&D) Subgrants				497,015	26,084
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				4,024,703	200,266
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
27.011		Intergovernmental Personnel Act (IPA) Mobility Program	UW-Stout	9,263	0
Subtotal Direct Research and Development (R&D) Grants				9,263	0
TOTAL R&D FROM OFFICE OF PERSONNEL				9,263	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Eau Claire	992	0
43.001		Science	UW-Madison	7,800,820	974,088
43.001		Science	UW-Milwaukee	141,571	20,236
43.001		Science	UW-Whitewater	34,818	11,810
43.001		Science (from UW-Whitewater)	UW-Madison	39,392	0
Total Federal Program 43.001				8,017,593	1,006,134
43.002		Aeronautics	UW-Madison	579,766	24,224
43.003		Exploration	UW-Madison	197,445	11,511
43.007		Space Operations	UW-Madison	448,504	0
43.009		Safety, Security and Mission Services	UW-Madison	327,780	0
Other Federal Financial Assistance:					
43.N/A	1408287	R&D from Jet Propulsion Laboratory	UW-Madison	25,798	0
43.N/A	1498402	R&D from Jet Propulsion Laboratory	UW-Madison	31,747	0
43.N/A	1638464	R&D from Jet Propulsion Laboratory	UW-Madison	107,182	0
43.N/A	1569241	R&D from Jet Propulsion Laboratory	UW-Whitewater	3,141	0
Subtotal Direct Research and Development (R&D) Grants				9,738,956	1,041,869
Research and Development (R&D) Subgrants:					
43.001	HC13703; HC13197	Science (from East-West Center)	UW-Madison	31,137	0
43.001		Science (from Florida International University)	UW-Madison	68,208	0
43.001		Science (from Michigan Technological University)	UW-Madison	43,308	0
43.001		Science (from Southeastern Universities Research Association)	UW-Madison	4,411	0
43.001	731	Science (from Space Science Institute)	UW-Madison	13,046	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
43.001	HST-AR-14588-001-A	Science (from Space Telescope Science Institute)	UW-Madison	11,089	0
43.001	HST-GO- 14807-006-A	Science (from Space Telescope Science Institute)	UW-Madison	4,516	0
43.001	HST-GO-14066-002-A	Science (from Space Telescope Science Institute)	UW-Madison	5,873	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	32,092	0
43.001		Science (from Stanford University)	UW-Green Bay	44,098	0
43.001		Science (from Universities Space Research Association)	UW-Madison	10,607	0
43.001		Science (from University of California-Berkeley)	UW-Madison	215,969	0
43.001	1554611	Science (from University of Colorado-Boulder)	UW-Madison	8,522	0
43.001	R-18-0039	Science (from University of Houston)	UW-Madison	32,023	0
43.001		Science (from University of Houston)	UW-Madison	21,525	0
43.001	0000016759	Science (from University of Maryland-Baltimore)	UW-Madison	634,711	0
43.002	60061597/ RF01490695	Aeronautics (from Ohio State University)	UW-Madison	478,269	22,549
43.003		Exploration (from Baylor College of Medicine)	UW-Madison	409,677	0
43.003	G-00066-2	Exploration (from Colorado State University)	UW-Madison	63,578	0
43.007		Space Operations (from University of Florida)	UW-Madison	6,409	0
43.008	HU-160019	Office of Stem Engagement (OSTEM) (from Hampton University)	UW-Madison	155,648	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	7,500	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	2,112	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	737	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Superior	13,791	0
43.N/A	HST GO-15657	A Unique Opportunity to Study the Full Range of Nuclei Produced by a Single R-Process Event (from Space Telescope Science Institute)	UW-Madison	31,848	0
43.N/A	21606-16-033	CERES FM 1-5 Science & Technical Support (from Science Systems & Applications Inc)	UW-Madison	53,083	0
43.N/A	G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	251,244	0
43.N/A	80NSSC18C0138	DAGMC Integration into RSim Simulation Software (from Tech-X Corporation)	UW-Madison	42,876	0
43.N/A	HST-GO-16057-004-A	Dark Vortex Disruption (from Space Telescope Science Institute)	UW-Madison	1,382	0
43.N/A	JWST-ERS-01373-008-A	ERS Observations of the Jovian System (from Space Telescope Science Institute)	UW-Madison	3,930	0
43.N/A	HST-GO-14728-001-A	Hearts Of Darkness: Compact Obscured Nuclei In S0/A Galaxies (from Space Telescope Science Institute)	UW-Madison	1,519	0
43.N/A	HST-HF2-51400-001-A	Hubble Fellowship (from Space Telescope Science Institute)	UW-Madison	224,646	0
43.N/A	UFDSP00011818	Landscapes in Flux in Rural India (from University of Florida)	UW-Madison	76,574	0
43.N/A	HST-GO-14632-001-A	Lyman-alpha Imaging at ~20 pc Resolution in a Low Mass Lensed Galaxy at z=1.85 (from Space Telescope Science Institute)	UW-Milwaukee	18,354	0
43.N/A		NASA Biological & Biochemical (from Photonic Cleaning Technologies LLC)	UW-Platteville	71,194	0
43.N/A	HST-GO-14772-001-A	Observing Gas in Cosmic Web Filaments to Constrain Simulations of Cosmic Structure Formation (from Space Telescope Science Institute)	UW-Madison	24,236	0
43.N/A	SSAI TDN M-001A	Science & Technical Support (from Science Systems & Applications Inc)	UW-Madison	29,092	0
43.N/A	MTS-UWI-09242015	Subject Matter Expertise Services (from Manufacturing Technical Solutions Inc)	UW-Madison	22,412	0
43.N/A	HST-GO-15313-002-A	The AGN Impact on the Circumgalactic Medium of Cen A (from Space Telescope Science Institute)	UW-Madison	29,715	0
43.N/A	HST-GO-15112-002-A	The Low-Metallicity Starburst NGC346 (from Space Telescope Science Institute)	UW-Madison	15,969	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	3,590	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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	08_0173	Thermal Pressure of the Perseus Molecular Cloud via Velocity Resolved (from Universities Space Research Association)	UW-Madison	5,057	0
43.N/A	SC 3230	WFIRST Starshade Evaluation (from Search for Extraterrestrial Intelligence)	UW-Madison	157,027	0
Subtotal Research and Development (R&D) Subgrants				3,382,604	22,549
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				13,121,560	1,064,418
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.129		Promotion of the Humanities Federal/State Partnership	UW-Whitewater	9,726	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	150,898	0
45.160		Promotion of the Humanities Fellowships and Stipends	UW-Madison	19	0
45.161		Promotion of the Humanities Research	UW-Madison	113,883	0
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Superior	23,014	0
45.312		National Leadership Grants	UW-Madison	220,918	129,301
45.312		National Leadership Grants	UW-Milwaukee	259,931	0
Total Federal Program 45.312				480,849	129,301
Subtotal Direct Research and Development (R&D) Grants				778,389	129,301
Research and Development (R&D) Subgrants:					
45.163		Promotion of the Humanities Professional Development (from San Diego State University)	UW-Madison	22,266	0
45.301		Museums for America (from Children's Museum of Pittsburgh)	UW-Madison	15,622	0
45.301	AGMT 01-12-18	Museums for America (from Milwaukee Public Museum)	UW-Milwaukee	44,469	0
Subtotal Research and Development (R&D) Subgrants				82,357	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				860,746	129,301
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		COVID-19 - Engineering	UW-Madison	22,597	0
47.041		Engineering	UW-Eau Claire	51,369	0
47.041		Engineering	UW-Madison	7,153,272	204,536
47.041		Engineering	UW-Milwaukee	1,168,172	162,548
47.041		Engineering	UW-Platteville	27,404	0
47.041		Engineering	UW-Stout	63,356	0
47.041		Engineering (from UW-Milwaukee)	UW-Madison	36,918	0
Total Federal Program 47.041				8,523,088	367,084
47.049		Mathematical and Physical Sciences	UW-Eau Claire	160,527	0
47.049	1809532	Mathematical and Physical Sciences	UW-La Crosse	214,104	0
47.049		Mathematical and Physical Sciences	UW-Madison	27,733,641	6,090,073
47.049		Mathematical and Physical Sciences	UW-Milwaukee	5,769,680	3,325,553
47.049		Mathematical and Physical Sciences	UW-Oshkosh	3,766	0
47.049		Mathematical and Physical Sciences	UW-River Falls	50,526	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	42,166	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	336,220	0
Total Federal Program 47.049				34,310,630	9,415,626
47.050		Geosciences	UW-Eau Claire	57,622	0
47.050		Geosciences	UW-Green Bay	1,965	0
47.050		Geosciences	UW-Madison	13,655,921	1,349,129
47.050		Geosciences	UW-Milwaukee	557,052	12,972
47.050		Geosciences	UW-Oshkosh	4,151	0
47.050		Geosciences	UW-River Falls	40,383	0
47.050		Geosciences	UW-Superior	30,009	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	62,151	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
47.050		Geosciences (from UW-Milwaukee)	UW-Madison	508	0
		Total Federal Program 47.050		14,409,762	1,362,101
47.070		Computer and Information Science and Engineering	UW-Madison	11,705,228	486,931
47.070		Computer and Information Science and Engineering	UW-Milwaukee	361,320	184,176
47.070		Computer and Information Science and Engineering	UW-River Falls	54,819	0
47.070		Computer and Information Science and Engineering	UW-Stout	40,235	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-La Crosse	16,383	0
		Total Federal Program 47.070		12,177,985	671,107
47.074		Biological Sciences	UW-La Crosse	462	0
47.074		Biological Sciences	UW-Madison	9,943,580	1,234,264
47.074		Biological Sciences	UW-Milwaukee	1,221,681	67,859
47.074		Biological Sciences	UW-Platteville	18,390	0
47.074		Biological Sciences	UW-Whitewater	50,573	6,650
47.074		Biological Sciences (from UW-Madison)	UW-Parkside	10,001	0
47.074		COVID-19 - Biological Sciences	UW-Madison	28,047	0
		Total Federal Program 47.074		11,272,734	1,308,773
47.075	1457439	COVID-19 - Social, Behavioral, and Economic Sciences	UW-Madison	36,604	0
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	14,297	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,583,126	91,395
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	124,726	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	62,406	0
		Total Federal Program 47.075		2,821,159	91,395
47.076		COVID-19 - Education and Human Resources	UW-Madison	1,582	0
47.076		Education and Human Resources	UW-Madison	14,961,298	1,829,677
47.076		Education and Human Resources	UW-Milwaukee	685,203	13,242
47.076		Education and Human Resources	UW-Oshkosh	79,684	0
47.076		Education and Human Resources	UW-Platteville	329,594	0
47.076		Education and Human Resources	UW-River Falls	356,817	54,900
47.076		Education and Human Resources (from UW-Madison)	UW-Eau Claire	9,766	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	12,752	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	110,760	0
47.076		Education and Human Resources (from UW-Madison)	UW-Platteville	4,312	0
47.076		Education and Human Resources (from UW-Madison)	UW-River Falls	5,438	0
47.076		Education and Human Resources (from UW-Madison)	UW-Superior	86	0
47.076	HRD-1400815	Education and Human Resources (from UW-Madison)	UW-Whitewater	27,723	0
47.076		Education and Human Resources (from UW-River Falls)	UW-Milwaukee	16,893	0
		Total Federal Program 47.076		16,601,908	1,897,819
47.078	1452782	Polar Programs	UW-Madison	123	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	190,394	0
		Total Federal Program 47.078		190,517	0
47.079	1400815	Office of International Science and Engineering	UW-Eau Claire	20,118	0
47.079		Office of International Science and Engineering	UW-Milwaukee	72,519	0
		Total Federal Program 47.079		92,637	0
47.083		Integrative Activities	UW-Madison	59,464	0
Other Federal Financial Assistance:					
47.N/A	071517	20/06 NSF Supplement Leshar	UW-La Crosse	4,258	0
47.N/A	1758606	Arch Networks	UW-Milwaukee	58,981	0
47.N/A	071517	FY18 NSF RUI Rare-Earth Leshar	UW-La Crosse	28,229	0
47.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	29,637	0
47.N/A	90114	NSF Beyer 8/18	UW-La Crosse	53,027	0
47.N/A	51516	NSF Eager/Bennie FY16-19	UW-La Crosse	405	0
		Subtotal Research and Development (R&D) Direct Grants		100,634,421	15,113,905
Research and Development (R&D) Subgrants:					
47.041	1MIL113548	Engineering (from AquaMetals LLC)	UW-Milwaukee	75,605	0
47.041	RJ375-G3	Engineering (from Georgia Institute of Technology)	UW-Madison	769,555	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
47.041		Engineering (from Georgia Institute of Technology)	UW-Madison	134,782	0
47.041		Engineering (from Purdue University)	UW-Madison	7,216	0
47.041		Engineering (from Safeli LLC)	UW-Milwaukee	52,809	0
47.041	AGMT 03-21-18	Engineering (from Synvitrobio)	UW-Madison	52,354	0
47.041		Engineering (from University of Massachusetts)	UW-Madison	936	0
47.041	2016-36	Engineering (from University of Oklahoma)	UW-Madison	19,165	0
47.041	UTA17-001037	Engineering (from University of Texas-Austin)	UW-Madison	20,683	0
47.041	WU-17-127	Engineering (from Washington University)	UW-Madison	239,123	0
47.041	17-417-UWM	Engineering (from West Virginia University)	UW-Milwaukee	180,937	0
47.049		Mathematical and Physical Sciences (from AURA)	UW-Madison	9,436	0
47.049		Mathematical and Physical Sciences (from Barnard College)	UW-Madison	23,825	0
47.049		Mathematical and Physical Sciences (from Cornell University)	UW-Madison	47,709	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	183,522	0
47.049		Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	16,069	0
47.049	SUB0000186	Mathematical and Physical Sciences (from Princeton University)	UW-Madison	445,251	0
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	5,241	0
47.049	NSF094-01	Mathematical and Physical Sciences (from Santa Clara University)	UW-Milwaukee	1,334	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Stevens Point	997	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	535,494	0
47.049		Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	231,600	0
47.049	25-0521-0184-023	Mathematical and Physical Sciences (from University of Nebraska)	UW-Madison	9,658	0
47.049		Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	83,714	0
47.050		Geosciences (from Columbia University)	UW-Madison	52,443	0
47.050	21(GG009393)	Geosciences (from Columbia University)	UW-Milwaukee	7	0
47.050	1377 - 1377R42	Geosciences (from Dartmouth College)	UW-Madison	1,095,274	0
47.050		Geosciences (from Dartmouth College)	UW-Madison	1,280,828	0
47.050		Geosciences (from Field Museum of Natural History)	UW-Madison	15,912	0
47.050	PO-0000043240	Geosciences (from Louisiana State University)	UW-Madison	21,272	0
47.050	G00068	Geosciences (from Madison College)	UW-Madison	3,491	0
47.050		Geosciences (from New Mexico Institute of Mining & Technology)	UW-Madison	22,849	0
47.050		Geosciences (from New York University)	UW-Milwaukee	117,473	0
47.050		Geosciences (from Pennsylvania State University)	UW-Madison	33,134	0
47.050		Geosciences (from Pennsylvania State University)	UW-Milwaukee	10,793	0
47.050	Z16-21929	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	1,499	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	118,578	0
47.050	479483-19126	Geosciences (from Virginia Polytechnic Institute & State University)	UW-Madison	12,647	0
47.070	1972-206-2011526	Computer and Information Science and Engineering (from Clemson University)	UW-Madison	46,349	0
47.070		Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	359,977	0
47.070		Computer and Information Science and Engineering (from Indiana University)	UW-Madison	310,731	0
47.070		Computer and Information Science and Engineering (from Internet2)	UW-Madison	61,193	0
47.070		Computer and Information Science and Engineering (from Maine Mathematics & Science Alliance)	UW-Madison	183,423	0
47.070	Computer Science Ed Milw Schls	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	1,485	0
47.070	Stipends/Part Costs Comp Sci E	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	669	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
47.070	1639915	Computer and Information Science and Engineering (from Northcentral Technical College)	UW-Madison	200,735	23,412
47.070		Computer and Information Science and Engineering (from Ohio State University)	UW-Madison	18,586	0
47.070		Computer and Information Science and Engineering (from Princeton University)	UW-Madison	537,202	0
47.070	69069163	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	21,737	0
47.070		Computer and Information Science and Engineering (from University of Central Florida)	UW-La Crosse	19,768	0
47.070	UFDSP00010407 - 00117548	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	546	0
47.070	087856-16495	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	85,291	0
47.070		Computer and Information Science and Engineering (from University of Notre Dame)	UW-Madison	21,706	0
47.070	88468852	Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	59,124	0
47.070	10034358-WISCMD	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	41,256	0
47.070	10045119-WISCMD	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	251,424	0
47.074		Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	13,618	0
47.074		Biological Sciences (from Boston University)	UW-Madison	18,798	0
47.074		Biological Sciences (from Cary Institute of Ecosystem Studies)	UW-Madison	39,824	0
47.074		Biological Sciences (from Field Museum of Natural History)	UW-Madison	47,479	0
47.074	RC108100UW	Biological Sciences (from Michigan State University)	UW-Madison	123,516	0
47.074		Biological Sciences (from New York University)	UW-Madison	98,895	0
47.074		Biological Sciences (from Northern Arizona University)	UW-Madison	24,595	0
47.074	RFO1417781	Biological Sciences (from Ohio State University)	UW-Milwaukee	8,754	0
47.074	S1950A-A	Biological Sciences (from Oregon State University)	UW-Madison	3,926	0
47.074		Biological Sciences (from Purdue University)	UW-Stevens Point	2,141	0
47.074	R877471	Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	427,229	0
47.074	UA18-008	Biological Sciences (from University of Alabama-Tuscaloosa)	UW-Madison	31,595	0
47.074		Biological Sciences (from University of California-Davis)	UW-Madison	3,078	0
47.074		Biological Sciences (from University of Minnesota)	UW-Madison	142,611	0
47.074		Biological Sciences (from University of Washington)	UW-Madison	21,497	0
47.074	1003260A	Biological Sciences (from University of Wyoming)	UW-Madison	1,028	0
47.074	132249-G003775	Biological Sciences (from Washington State University)	UW-Madison	156,300	0
47.075	2003123172	Social, Behavioral, and Economic Sciences (from Johns Hopkins University)	UW-Madison	286,877	0
47.075		Social, Behavioral, and Economic Sciences (from University of Nebraska)	UW-Platteville	1,267	0
47.076		Education and Human Resources (from American Chemical Society)	UW-Madison	43,718	0
47.076	IGEN Sub APS 4_18	Education and Human Resources (from American Physical Society)	UW-Madison	61,292	42,382
47.076		Education and Human Resources (from American Physical Society)	UW-Madison	68,737	32,854
47.076	4569-UWM-01	Education and Human Resources (from Boston Museum of Science)	UW-Madison	35,816	0
47.076	770-040	Education and Human Resources (from Business-Higher Education Forum)	UW-Milwaukee	68,279	0
47.076		Education and Human Resources (from Carthage College)	UW-Milwaukee	8,803	0
47.076	AGMT 08-01-17	Education and Human Resources (from Council of Graduate Schools)	UW-Madison	17,319	0
47.076		Education and Human Resources (from Drexel University)	UW-Madison	14,899	0
47.076	G00148	Education and Human Resources (from Madison College)	UW-Madison	29,260	0
47.076	513147	Education and Human Resources (from Teachers College at Columbia University)	UW-Madison	53,972	0
47.076	44484	Education and Human Resources (from TERC)	UW-Madison	159,728	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
47.076	DUE-1726249	Education and Human Resources (from The California State University-Chico Research Foundation)	UW-River Falls	82,674	0
47.076	SA07527269 PO 54079	Education and Human Resources (from University of Maryland)	UW-Madison	14,564	0
47.076	UTA17-000763	Education and Human Resources (from University of Texas-Austin)	UW-Madison	13,111	0
47.078		Polar Programs (from University of Chicago)	UW-Madison	79,515	0
47.080	33529596	Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	39,661	0
47.083	44K-1096617	Integrative Activities (from California Institute of Technology)	UW-Milwaukee	40,975	0
47.083	115707	Integrative Activities (from University of Connecticut)	UW-Madison	135,079	0
47.083		Integrative Activities (from University of Missouri-Columbia)	UW-Madison	31,533	0
47.N/A		Equity in Advanced Learning: What Makes for a Successful School (from American Educational Research Association)	UW-Whitewater	7,292	0
47.N/A	144KZ22	Explosive Behavior of Lava Domes (from Arizona State University)	UW-Milwaukee	0	0
Subtotal Research and Development (R&D) Subgrants				10,613,672	98,648
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				111,248,093	15,212,553
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
Other Federal Financial Assistance:					
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	36,714	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Milwaukee	7,809	0
Subtotal Research and Development (R&D) Direct Grants				44,523	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				44,523	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.032		State Indoor Radon Grants (from DHS)	UW-Madison	39,017	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Madison	23,858	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Superior	15,347	0
Total Federal Program 66.419				39,205	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Madison	144,277	1,618
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from DNR)	UW-Stevens Point	9,131	0
Total Federal Program 66.468				153,408	1,618
66.469		Great Lakes Program (from DHS)	UW-Madison	66,816	0
66.469		Great Lakes Program (from DNR)	UW-Green Bay	76,190	0
66.469		Great Lakes Program (from DNR)	UW-Milwaukee	43,585	0
66.469		Great Lakes Program (from DNR)	UW-Superior	68,583	0
Total Federal Program 66.469				255,174	0
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	18,436	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	11,907	0
Total Federal Program 66.472				30,343	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	43,710	0
66.511	MSN208617	Office of Research and Development Consolidated Research/Training/Fellowships	UW-Madison	6,216	0
66.605		Performance Partnership Grants (from DNR)	UW-Stevens Point	84,427	0
66.708		Pollution Prevention Grants Program	UW-Madison	94,204	0
Other Federal Financial Assistance:					
66.N/A	PRIME #GL-00E02456	Macroinvertebrate Identification	UW-Superior	21,735	0
Subtotal Research and Development (R&D) Direct Grants				767,439	1,618

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
Research and Development (R&D) Subgrants:					
66.469	FDP CRC Subaward #F62951	Great Lakes Program (from Central Michigan University)	UW-Green Bay	40,436	0
66.469	Agreement Executed 8/13/15	Great Lakes Program (from Fox Wolf Watershed Alliance)	UW-Green Bay	64,008	0
66.469		Great Lakes Program (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	22,437	0
66.469	Federal Award ID #00E01450	Great Lakes Program (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	14,644	0
66.469		Great Lakes Program (from Minnesota Department of Natural Resources)	UW-Superior	76	0
66.469		Great Lakes Program (from Morton Arboretum)	UW-Madison	31,199	0
66.469	GL-00E01980	Great Lakes Program (from University of Minnesota)	UW-Superior	7,312	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Superior	28,749	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	46,616	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Vermont)	UW-Milwaukee	6,717	0
66.605		Performance Partnership Grants (from Red Lake Band of Chippewa Indians)	UW-Superior	516	0
66.N/A	4-312-0216377	Analysis, Economic Modeling & Clean Air Act Issues (from RTI International)	UW-Madison	47,222	0
66.N/A	1028019	Farmer Geology Grants (from West Central Wisconsin Regional Planning Commission)	UW-Eau Claire	2,349	0
66.N/A	20190604	Fox River Aquatic Invasive Species (from Fox River Navigational System Authority)	UW-Green Bay	634	0
66.N/A	GL00E01450	Managed Grazing - Paired Field Monitoring (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	28,149	0
66.N/A	GL00E01452	Mercury & Moisture Analysis (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	9,836	0
66.N/A	AAG3987	Metals Testing of Various Food Sources (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	9,152	0
Subtotal Research and Development (R&D) Subgrants				360,052	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				1,127,491	1,618
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	240,440	0
Other Federal Financial Assistance:					
77.N/A	31310018P0069	Effectiveness of Surface Covers for Controlling Fluxes of Water & Radon at Disposal Facilities for Uranium Mill Tailings	UW-Madison	2	0
77.N/A	NRC-HQ-60-16-E-0001	Research and Technical Assistance Related to Severe Accidents in Nuclear Power Plants	UW-Madison	66,790	66,790
Subtotal Research and Development (R&D) Direct Grants				307,232	66,790
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				307,232	66,790
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	25,924	0
81.049	DE-SC0014210	Office of Science Financial Assistance Program	UW-Madison	274,834	0
81.049		Office of Science Financial Assistance Program	UW-Madison	48,076,445	12,735,362
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	216,058	0
Total Federal Program 81.049				48,593,261	12,735,362
81.086		Conservation Research and Development	UW-Madison	1,059,887	27,130
81.086		Conservation Research and Development	UW-Milwaukee	176,401	0
Total Federal Program 81.086				1,236,288	27,130
81.087		Renewable Energy Research and Development	UW-Madison	(849)	(849)

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.089		Fossil Energy Research and Development	UW-Madison	254,603	195,290
81.112		Stewardship Science Grant Program	UW-Madison	228,039	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	4,668,723	1,591,205
81.135		Advanced Research Projects Agency - Energy	UW-Madison	2,194,051	836,532
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	963,852	601,273
Total Federal Program 81.135				<u>3,157,903</u>	<u>1,437,805</u>
Other Federal Financial Assistance:					
81.N/A	SC-19-500	R&D from Ames Laboratory	UW-Madison	143,625	0
81.N/A	8F-30039	R&D from Argonne National Laboratories	UW-Madison	109,362	0
81.N/A	7F-30186	R&D from Argonne National Laboratory	UW-Madison	90,364	0
81.N/A	8F-30039	R&D from Argonne National Laboratory	UW-Madison	605,622	0
81.N/A	8F-30194	R&D from Argonne National Laboratory	UW-Madison	86,825	0
81.N/A	8F-30221	R&D from Argonne National Laboratory	UW-Madison	97,363	0
81.N/A	9F-60046	R&D from Argonne National Laboratory	UW-Madison	150,131	0
81.N/A	9F-60048	R&D from Argonne National Laboratory	UW-Madison	44,853	0
81.N/A	9F-60065	R&D from Argonne National Laboratory	UW-Madison	26,530	0
81.N/A	9F-60188	R&D from Argonne National Laboratory	UW-Madison	62,798	0
81.N/A	9F-60279	R&D from Argonne National Laboratory	UW-Madison	160,345	0
81.N/A	Leshner	R&D from Berkeley National Laboratory	UW-La Crosse	5,598	0
81.N/A	Leshner	R&D from Brookhaven National Laboratory	UW-La Crosse	5,000	0
81.N/A	370199	R&D from Brookhaven National Laboratory	UW-Madison	1,028	0
81.N/A	94688	R&D from Brookhaven National Laboratory	UW-Madison	217,092	124,163
81.N/A	287906	R&D from Brookhaven National Laboratory	UW-Milwaukee	426,379	0
81.N/A	641960	R&D from Fermi National Accelerator Laboratory	UW-Madison	6,642	0
81.N/A	648190	R&D from Fermi National Accelerator Laboratory	UW-Madison	103,313	0
81.N/A	652136	R&D from Fermi National Accelerator Laboratory	UW-Madison	225,654	0
81.N/A	653623	R&D from Fermi National Accelerator Laboratory	UW-Madison	318,126	0
81.N/A	655723; 636123	R&D from Fermi National Accelerator Laboratory	UW-Madison	1,564,716	0
81.N/A	655785	R&D from Fermi National Accelerator Laboratory	UW-Madison	89,299	0
81.N/A	656922	R&D from Fermi National Accelerator Laboratory	UW-Madison	156,204	0
81.N/A	657680	R&D from Fermi National Accelerator Laboratory	UW-Madison	613,709	0
81.N/A	657695	R&D from Fermi National Accelerator Laboratory	UW-Madison	226,136	0
81.N/A	661942	R&D from Fermi National Accelerator Laboratory	UW-Madison	70,308	0
81.N/A	663324; 629546	R&D from Fermi National Accelerator Laboratory	UW-Madison	2,151	0
81.N/A	7073056	R&D from Lawrence Berkeley National Laboratory	UW-Madison	282,786	0
81.N/A	7309198	R&D from Lawrence Berkeley National Laboratory	UW-Madison	15,405	0
81.N/A	7356090	R&D from Lawrence Berkeley National Laboratory	UW-Madison	47,039	0
81.N/A	7407712	R&D from Lawrence Berkeley National Laboratory	UW-Madison	17,933	0
81.N/A	7419048	R&D from Lawrence Berkeley National Laboratory	UW-Madison	89,689	0
81.N/A	7482993	R&D from Lawrence Berkeley National Laboratory	UW-Madison	59,251	0
81.N/A	B636781	R&D from Lawrence Livermore National Laboratory	UW-Madison	85,641	0
81.N/A	B638266	R&D from Lawrence Livermore National Laboratory	UW-Madison	51,074	0
81.N/A	B637058	R&D from Lawrence Livermore National Laboratory	UW-Milwaukee	157,796	0
81.N/A	Leshner	R&D from Los Alamos National Laboratory	UW-La Crosse	10,144	0
81.N/A	467045	R&D from Los Alamos National Laboratory	UW-Madison	31,942	0
81.N/A	527574	R&D from Los Alamos National Laboratory	UW-Madison	159,021	0
81.N/A	75N93020C00009	R&D from National Institutes of Health	UW-Madison	20,030	0
81.N/A	MSN227565	R&D from National Renewable Energy Laboratory	UW-Madison	1,275	0
81.N/A	SUB-2020-10159	R&D from National Renewable Energy Laboratory	UW-Madison	17,484	0
81.N/A	XAT-8-82197-01	R&D from National Renewable Energy Laboratory	UW-Madison	30,041	0
81.N/A	XCS-9-92255-01	R&D from National Renewable Energy Laboratory	UW-Madison	62,620	0
81.N/A	XDJ-9-92050-01	R&D from National Renewable Energy Laboratory	UW-Madison	89,575	0
81.N/A	ZEJ-9-82277-01	R&D from National Renewable Energy Laboratory	UW-Madison	31,178	0
81.N/A	Leshner	R&D from Oak Ridge National Laboratory	UW-La Crosse	5,400	0
81.N/A	4000160739	R&D from Oak Ridge National Laboratory	UW-Madison	107,637	0
81.N/A	4000164398	R&D from Oak Ridge National Laboratory	UW-Madison	212,950	0
81.N/A	384038	R&D from Pacific Northwest National Laboratory	UW-Madison	2	0
81.N/A	393095	R&D from Pacific Northwest National Laboratory	UW-Madison	72,964	0
81.N/A	423914	R&D from Pacific Northwest National Laboratory	UW-Madison	180,709	0
81.N/A	429613, TO# 428402	R&D from Pacific Northwest National Laboratory	UW-Madison	12,663	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.N/A	429613, TO# 434433	R&D from Pacific Northwest National Laboratory	UW-Madison	439,974	0
81.N/A	385099	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	170,353	0
81.N/A	495957	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	86,744	0
81.N/A	S017228	R&D from Princeton Plasma Physics Laboratory	UW-Madison	48,648	0
81.N/A	1977228	R&D from Sandia National Laboratories	UW-Madison	37,862	0
81.N/A	PO 2106087	R&D from Sandia National Laboratories	UW-Madison	48,171	0
		Subtotal Research and Development (R&D) Direct Grants		66,431,142	16,110,106
Research and Development (R&D) Subgrants:					
81.049		Office of Science Financial Assistance Program (from Cornell University)	UW-Madison	113,767	0
81.049		Office of Science Financial Assistance Program (from Duke University)	UW-Madison	114,860	0
81.049		Office of Science Financial Assistance Program (from Georgia Institute of Technology)	UW-Madison	79,406	0
81.049		Office of Science Financial Assistance Program (from Kansas State University)	UW-Madison	96,745	0
81.049	F7600-01	Office of Science Financial Assistance Program (from New York University)	UW-Madison	338,347	0
81.049		Office of Science Financial Assistance Program (from Ohio State University)	UW-Madison	87,925	0
81.049	17-101-100387-020	Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	64,794	0
81.049		Office of Science Financial Assistance Program (from Safeli LLC)	UW-Milwaukee	72,013	0
81.049	9314	Office of Science Financial Assistance Program (from University of California-Berkeley)	UW-Madison	167,475	0
81.049	UFDSP00011958	Office of Science Financial Assistance Program (from University of Florida)	UW-Madison	395,406	0
81.049	090634-16928	Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	151,728	0
81.049		Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	163,351	0
81.049		Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	5,773	0
81.049	UNR-16-02	Office of Science Financial Assistance Program (from University of Nevada-Reno)	UW-Madison	8,479	0
81.049		Office of Science Financial Assistance Program (from University of Utah)	UW-Madison	6,456	0
81.049	4000158665	Office of Science Financial Assistance Program (from UT-Battelle LLC)	UW-Madison	72,894	0
81.049		Office of Science Financial Assistance Program (from Vanderbilt University)	UW-Madison	13,825	0
81.086	SA623-1016-10296	Conservation Research and Development (from Illinois Institute of Technology)	UW-Madison	47,033	0
81.086		Conservation Research and Development (from Magna International of America Inc)	UW-Madison	12,346	0
81.086	DE-FOA-0001919	Conservation Research and Development (from University of Florida)	UW-Madison	149,637	0
81.086		Conservation Research and Development (from University of Minnesota)	UW-Madison	117,652	0
81.087		Renewable Energy Research and Development (from Complex LLC)	UW-Madison	86,009	0
81.087		Renewable Energy Research and Development (from Powdermet)	UW-Madison	161,620	0
81.087		Renewable Energy Research and Development (from The Remade Institute)	UW-Milwaukee	133,919	0
81.087		Renewable Energy Research and Development (from University of Arizona)	UW-Madison	5,505	0
81.087		Renewable Energy Research and Development (from University of Tennessee)	UW-Madison	138,350	0
81.087		Renewable Energy Research and Development (from University of Utah)	UW-Madison	44,705	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.089	S711	Fossil Energy Research and Development (from Gas Technology Institute)	UW-Madison	25,279	0
81.089		Fossil Energy Research and Development (from Respec Company)	UW-Madison	142,873	0
81.113		Defense Nuclear Nonproliferation Research (from Georgia Institute of Technology)	UW-Madison	255,384	0
81.113	3003222391	Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	56,091	0
81.113		Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	19,696	0
81.117	UTA17-000042	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (from University of Texas-Austin)	UW-Madison	58,143	0
81.121	RH417-G1	Nuclear Energy Research, Development and Demonstration (from Georgia Institute of Technology)	UW-Madison	107,670	0
81.121		Nuclear Energy Research, Development and Demonstration (from Kansas State University)	UW-Madison	58,485	0
81.121	5710003979	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	8	0
81.121	116282	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	138,318	0
81.121	RC-6 MIT Lead CFA-18-14893	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	54,641	0
81.121	28-M1800914	Nuclear Energy Research, Development and Demonstration (from Texas A&M University Health Science Center)	UW-Madison	77,450	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	95,046	0
81.121	10041588-Uwisc	Nuclear Energy Research, Development and Demonstration (from University of Utah)	UW-Madison	14,694	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Utah)	UW-Madison	16,393	0
81.121	FP00005537_SA001	Nuclear Energy Research, Development and Demonstration (from Virginia Commonwealth University)	UW-Madison	54,072	0
81.121	4500659947	Nuclear Energy Research, Development and Demonstration (from Westinghouse Electric Company)	UW-Madison	833	0
81.135		Advanced Research Projects Agency - Energy (from Complex LLC)	UW-Madison	12,602	0
81.135	5665-UWM-EARPA-0821	Advanced Research Projects Agency - Energy (from Pennsylvania State University)	UW-Madison	389,766	0
81.135	DE-AR0000827	Advanced Research Projects Agency - Energy (from UHV Technologies Inc)	UW-Madison	71,792	0
81.135		Advanced Research Projects Agency - Energy (from University of California-Los Angeles)	UW-Madison	22,298	0
81.N/A	P-300-621, 2606992	Additive, Topology-Optimized Ultra-Compact Heat Exchanger (from United Technologies Research Center)	UW-Madison	56,245	0
81.N/A	195049	BWR Passive Safety Assessment (from Battelle Energy Alliance)	UW-Madison	38,907	0
81.N/A	CTR-PO-2019-27; 1000548197	Coating & Cladding Projects (from Westinghouse Electric Company)	UW-Madison	77,092	0
81.N/A	4000179486	Collaborative Physics Research (from UT-Battelle LLC)	UW-Madison	26,738	0
81.N/A	230415	Computation of Materials Parameters Needed for MARMOT Modeling of Sintering of UZrfuel (from Battelle Energy Alliance)	UW-Madison	17,813	0
81.N/A	AGMT 10-01-19	Computational Science Graduate Fellowship (from Krell Institute)	UW-Madison	4,328	0
81.N/A	232160	Degradation of Mechanical Properties in Monolithic UMo Fuel (from Battelle Energy Alliance)	UW-Madison	7,280	0
81.N/A	17-579-UWM	Exploring Boundary States in Dirac Materials (from West Virginia University Research Corporation)	UW-Milwaukee	78,820	0
81.N/A	DE-SC0017632	Exploring Boundary States in Dirac Materials (from West Virginia University Research Corporation)	UW-Milwaukee	10,427	0
81.N/A	R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	19,362	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.N/A	SUBK00008624	High Fidelity Simulation of High Dose Neutron Irradiation (from University of Michigan)	UW-Madison	11,778	0
81.N/A	4000170348	Mesh-based Shutdown Dose Rate Workflow for SNS (from UT-Battelle LLC)	UW-Madison	103,355	0
81.N/A	213026	Micro-Reactor (from Battelle Energy Alliance)	UW-Madison	927,020	0
81.N/A	0207168	Miniature Scale Liquid Metal Oxygen Purification and Measurement System (from Battelle Energy Alliance)	UW-Madison	175,226	44,947
81.N/A	230262	Mitigating Irradiation Assisted Stress Corrosion Cracking by Rapid Alloy Design (from Battelle Energy Alliance)	UW-Madison	39,911	0
81.N/A	8368-04	Particle Property Measurement (from Brayton Energy LLC)	UW-Madison	52,066	0
81.N/A	4000177915	Reducing Uncertainties in Biogeochemical Interactions (from UT-Battelle LLC)	UW-Madison	2,757	0
81.N/A	1031-1	Self-Powered Wireless Sensor (from X-Wave Innovations Inc)	UW-Madison	4	0
81.N/A	196436	TREAT Experiments (from Battelle Energy Alliance)	UW-Madison	6,849	0
		Subtotal Research and Development (R&D) Subgrants		<u>6,177,532</u>	<u>44,947</u>
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				<u>72,608,674</u>	<u>16,155,053</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	451,390	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	161,016	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Milwaukee	22,230	0
Total Federal Program 84.022				<u>183,246</u>	<u>0</u>
84.206		Javits Gifted and Talented Students Education	UW-Madison	150,885	103,743
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	239,520	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Superior	266,732	0
Total Federal Program 84.217				<u>506,252</u>	<u>0</u>
84.263		Innovative Rehabilitation Training (from UW-Stout)	UW-Madison	134,275	0
84.305		Education Research, Development and Dissemination	UW-Madison	1,924,696	337,316
84.324		Research in Special Education	UW-Madison	561,218	49,315
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	703,320	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	385,389	0
Total Federal Program 84.325				<u>1,088,709</u>	<u>0</u>
84.335		Child Care Access Means Parents in School	UW-Madison	137,564	0
84.335		Child Care Access Means Parents in School	UW-Oshkosh	34,239	0
Total Federal Program 84.335				<u>171,803</u>	<u>0</u>
84.336		Teacher Quality Partnership Grants	UW-Madison	450,194	0
84.372	AGMT 05-09-16	Statewide Longitudinal Data Systems (from DPI)	UW-Madison	286,261	0
84.372		Statewide Longitudinal Data Systems (from DPI)	UW-Madison	242,823	0
84.372		Statewide Longitudinal Data Systems (from UW-Madison)	UW-Whitewater	21,487	0
Total Federal Program 84.372				<u>550,571</u>	<u>0</u>
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	UW-Madison	(625)	(625)
84.418		Promoting Readiness of Minors in Supplemental Security Income	UW-Madison	293,534	39,417
		Subtotal Research and Development (R&D) Direct Grants		<u>6,466,148</u>	<u>529,166</u>



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
Research and Development (R&D) 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 Syracuse University)	UW-Madison	2,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	2,500	0
84.264	MSN190873	Rehabilitation Training Technical Assistance Centers (from Southern University)	UW-Madison	377,803	33,413
84.305	44024	Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	5	0
84.305	44474	Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	37,750	12,333
84.305	TUL-666-12-13	Education Research, Development and Dissemination (from Tulane University)	UW-Madison	18,407	0
84.305		Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	116,447	0
84.324		Research in Special Education (from University of Missouri-Columbia)	UW-Madison	78,951	0
84.324		Research in Special Education (from University of North Carolina-Chapel Hill)	UW-Madison	203,680	0
84.324		Research in Special Education (from University of Oregon)	UW-Madison	36,967	0
84.365		English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	93,579	0
84.368	MSN188763	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) (from Michigan Department of Education)	UW-Madison	992,081	0
84.411	AGMT 03-05-18	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	249,253	0
84.N/A	AGMT 08/20/18	FY18-19 ACE COIL Sasaki (from American Council on Education)	UW-La Crosse	7,601	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	3,021	0
Subtotal Research and Development (R&D) Subgrants				2,220,545	45,746
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				8,686,693	574,912
<b>SCHOLARSHIP FOUNDATIONS:</b>					
Other Federal Financial Assistance:					
85.N/A	MSN230515	Big Ten Academic Alliance Smithsonian Institution Pre-doctoral Fellow	UW-Madison	39,695	0
Subtotal Research and Development (R&D) Direct Grants				39,695	0
TOTAL R&D FROM SCHOLARSHIP FOUNDATIONS				39,695	0
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	163,885	0
Subtotal Research and Development (R&D) Direct Grants				163,885	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				163,885	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	389,281	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	1,575,228	250,465
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Milwaukee	8,851	0
Total Federal Program 93.077				1,584,079	250,465

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	2,623,591	926,252
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from DHS)	UW-Madison	111,593	0
93.103		Food and Drug Administration Research	UW-Madison	59,938	0
93.113		Environmental Health	UW-Madison	2,890,937	257,770
93.113		Environmental Health	UW-Milwaukee	453,544	278,763
		Total Federal Program 93.113		3,344,481	536,533
93.121		Oral Diseases and Disorders Research	UW-Madison	2,241,052	44,276
93.135		Centers for Research and Demonstration for Health Promotion and Disease Prevention	UW-Madison	451,684	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	90,646	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	665,859	0
		Total Federal Program 93.136		756,505	0
93.161		Health Program for Toxic Substances and Disease Registry (from DHS)	UW-Madison	138,211	0
93.172		Human Genome Research	UW-Madison	702,075	131,691
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	8,156,812	105,540
93.178		Nursing Workforce Diversity	UW-Madison	317,132	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	259,748	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	92,687	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	3,563,666	206,199
93.239		Policy Research and Evaluation Grants	UW-Madison	1,681,456	406,435
93.241		State Rural Hospital Flexibility Program	UW-Madison	407,471	50,144
93.242		Mental Health Research Grants	UW-Eau Claire	114,382	14,250
93.242		Mental Health Research Grants	UW-Madison	12,247,141	951,952
93.242		Mental Health Research Grants	UW-Milwaukee	1,492,440	48,786
		Total Federal Program 93.242		13,853,963	1,014,988
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Eau Claire	93,966	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	293,210	0
		Total Federal Program 93.243		387,176	0
93.262		Occupational Safety and Health Program	UW-Madison	208,854	88,812
93.262		Occupational Safety and Health Program	UW-Milwaukee	99,617	14,648
		Total Federal Program 93.262		308,471	103,460
93.273		Alcohol Research Programs	UW-Madison	1,201,328	95,291
93.273		Alcohol Research Programs	UW-Milwaukee	532,359	247,270
		Total Federal Program 93.273		1,733,687	342,561
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	5,691,045	784,949
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	1,260,768	0
		Total Federal Program 93.279		6,951,813	784,949
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance	UW-Madison	608,502	4,937
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	4,761,626	216,277

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	896	896
Total Federal Program 93.286				4,762,522	217,173
93.296		State Partnership Grant Program to Improve Minority Health (from DHS)	UW-Madison	98,126	0
93.307		Minority Health and Health Disparities Research	UW-Madison	934,134	0
93.307		Minority Health and Health Disparities Research	UW-Milwaukee	352,804	153,481
Total Federal Program 93.307				1,286,938	153,481
93.310		Trans-NIH Research Support	UW-Madison	17,658,882	9,864,831
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	45,910	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	6,511,272	700,117
93.351		Research Infrastructure Programs	UW-Madison	18,539,735	82,463
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot	UW-Madison	1,952,074	217,410
93.361		Nursing Research	UW-Madison	52,865	0
93.361		Nursing Research	UW-Milwaukee	12,688	12,208
Total Federal Program 93.361				65,553	12,208
93.393		Cancer Cause and Prevention Research	UW-Madison	8,524,939	897,841
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	676,447	247,318
Total Federal Program 93.393				9,201,386	1,145,159
93.394		Cancer Detection and Diagnosis Research	UW-Madison	1,846,188	603,171
93.395		Cancer Treatment Research	UW-Madison	4,666,091	98,280
93.396		Cancer Biology Research	UW-Madison	4,552,767	215,392
93.396		Cancer Biology Research	UW-Superior	981	0
Total Federal Program 93.396				4,553,748	215,392
93.397		Cancer Centers Support Grants	UW-Madison	4,999,837	44,209
93.398		Cancer Research Manpower	UW-Madison	557,519	0
93.424		NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations (from DHS)	UW-Madison	31,236	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	75,053	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	223,467	70,366
Total Federal Program 93.433				298,520	70,366
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Madison	6,808	0
93.478	MSN239097	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	3,829	0
93.575		Child Care and Development Block Grant	UW-Madison	115,504	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Green Bay	1,117	0
Total Federal Program 93.575				116,621	0
93.658		Foster Care Title IV-E (from DCF)	UW-Eau Claire	130,190	0
93.658		Foster Care Title IV-E (from DCF)	UW-Milwaukee	1,078,371	0
Total Federal Program 93.658				1,208,561	0
93.669		Child Abuse and Neglect State Grants (from DCF)	UW-Milwaukee	14,464	0
93.753		Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program (from DHS)	UW-Madison	84,829	0
93.778		Medical Assistance Program (from DHS)	UW-Madison	1,595,760	957,170

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.788	MSB230213	Opioid STR (from DHS)	UW-Madison	32,107	0
93.788		Opioid STR (from DHS)	UW-Madison	169,698	0
		Total Federal Program 93.788		201,805	0
93.800		Organized Approaches to Increase Colorectal Cancer Screening	UW-Madison	448,866	0
93.837		Cardiovascular Diseases Research	UW-Madison	11,102,022	676,763
93.837		Cardiovascular Diseases Research (from UW-Madison)	UW-Milwaukee	24,409	0
		Total Federal Program 93.837		11,126,431	676,763
93.838		Lung Diseases Research	UW-Madison	2,287,816	387,758
93.839		Blood Diseases and Resources Research	UW-Madison	701,741	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,257,556	374,089
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	11,078,979	1,241,773
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Milwaukee	29	0
		Total Federal Program 93.847		11,079,008	1,241,773
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	16,978,771	1,313,333
93.855		Allergy and Infectious Diseases Research	UW-Madison	45,428,815	14,879,789
93.855		Allergy and Infectious Diseases Research	UW-Milwaukee	439,936	170,388
93.855		COVID-19 - Allergy and Infectious Diseases Research	UW-Madison	12,951	0
		Total Federal Program 93.855		45,881,702	15,050,177
93.859		Biomedical Research and Research Training	UW-Madison	34,373,463	1,966,690
93.859		Biomedical Research and Research Training	UW-Milwaukee	354,645	0
93.859		Biomedical Research and Research Training	UW-Parkside	79,527	0
		Total Federal Program 93.859		34,807,635	1,966,690
93.865		Child Health and Human Development Extramural Research	UW-Green Bay	73,448	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	11,483,105	1,806,278
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	692,291	104,964
93.865		Child Health and Human Development Extramural Research (from UW-Milwaukee)	UW-Madison	68,201	0
		Total Federal Program 93.865		12,317,045	1,911,242
93.866		Aging Research	UW-Madison	32,739,635	3,859,818
93.866		Aging Research	UW-Milwaukee	243,000	30,902
93.866		Aging Research (from DNR)	UW-Madison	13,632	0
		Total Federal Program 93.866		32,996,267	3,890,720
93.867		Vision Research	UW-Madison	6,105,013	113,886
93.867		Vision Research	UW-Milwaukee	24,394	0
93.867		Vision Research	UW-Oshkosh	500	0
		Total Federal Program 93.867		6,129,907	113,886
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Madison	218,274	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from DCF)	UW-Milwaukee	179,964	0
		Total Federal Program 93.870		398,238	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Madison	369,629	34,000
Other Federal Financial Assistance:					
93.N/A	MSN239096	Adolescent Health Evaluation	UW-Madison	19,215	0
93.N/A	AGMT 10-14-15	BadgerCare Waiver Evaluation	UW-Madison	29,186	10,229

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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	090116	FY17-21 HRSA Gundersen Sub	UW-La Crosse	29,850	0
93.N/A	080117	FY18-20 NIH Cooper Ground Sqrl	UW-La Crosse	54,464	0
93.N/A	437003-118-0001139-000-01	Home Visitation	UW-Milwaukee	166,525	0
93.N/A	AGMT 06-29-18	Interagency Personnel Agreement	UW-Madison	101,398	70,789
93.N/A	44345	Lead Safe Homes Program	UW-Madison	113,684	0
93.N/A	HHSN261201200033 I	R&D from National Institutes of Health	UW-Madison	1,287,525	309,363
93.N/A	HHSN271201800022 C	R&D from National Institutes of Health	UW-Madison	52,014	0
93.N/A	HHSN272201600007 C	R&D from National Institutes of Health	UW-Madison	1,964,779	256,399
93.N/A	AGMT 12-18-19	Tobacco Prevention & Control Program	UW-Milwaukee	3,266	0
		Subtotal Research and Development (R&D) Direct Grants		313,635,806	46,897,071
Research and Development (R&D) Subgrants:					
93.068		Chronic Diseases: Research, Control, and Prevention (from National Opinion Research Center)	UW-Madison	4,728	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance (from University of Arkansas for Medical Sciences)	UW-Madison	14,269	0
93.077	6644-00-S003	Family Smoking Prevention and Tobacco Control Act Regulatory Research (from Westat)	UW-Madison	2,736	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research (from Westat)	UW-Madison	11,559	0
93.103		Food and Drug Administration Research (from Indiana University)	UW-Madison	1,003	0
93.103		Food and Drug Administration Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	40,426	0
93.103		Food and Drug Administration Research (from University of Maryland)	UW-Madison	64,576	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Michigan Public Health Institute)	UW-Madison	15,633	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Colorado-Denver)	UW-Madison	10,215	0
93.113		Environmental Health (from Nanoaffix Science LLC)	UW-Milwaukee	24,935	0
93.121		Oral Diseases and Disorders Research (from University of Utah)	UW-Madison	10,027	0
93.173		Research Related to Deafness and Communication Disorders (from Ascending Hearing Technologies LLC)	UW-Milwaukee	15,986	0
93.173		Research Related to Deafness and Communication Disorders (from Columbia University)	UW-Milwaukee	43,281	0
93.173		Research Related to Deafness and Communication Disorders (from National Institute for Health Care Management)	UW-Whitewater	334,009	15,492
93.173		Research Related to Deafness and Communication Disorders (from University of California-San Francisco)	UW-Madison	210,875	0
93.173	42127	Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	79,923	0
93.173	1001647740	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	24,449	0
93.173	W000786755	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	61,123	0
93.173		Research Related to Deafness and Communication Disorders (from University of Missouri-Columbia)	UW-Madison	7,121	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	159,718	0
93.213		Research and Training in Complementary and Integrative Health (from Intact Genomics)	UW-Madison	105,893	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Cincinnati Children's Hospital Medical Center)	UW-Madison	32,768	0
93.226	2002809958	Research on Healthcare Costs, Quality and Outcomes (from Johns Hopkins University)	UW-Madison	151,256	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.226		Research on Healthcare Costs, Quality and Outcomes (from Michigan State University)	UW-Madison	35,176	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Oregon State University)	UW-Madison	72,804	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Purdue University)	UW-Madison	42,170	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	23,463	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from University of Georgia)	UW-Madison	129,162	0
93.226	3003467807	Research on Healthcare Costs, Quality and Outcomes (from University of Michigan)	UW-Madison	6,737	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from University of Missouri-Columbia)	UW-Madison	9,701	0
93.226	0049031 (126094-1)	Research on Healthcare Costs, Quality and Outcomes (from University of Pittsburgh)	UW-Madison	8,432	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	18,581	0
93.233		National Center on Sleep Disorders Research (from University of Florida)	UW-Madison	3,637	0
93.233	200979-413	National Center on Sleep Disorders Research (from Utah State University)	UW-Madison	141,255	0
93.242	MUSC15-026	Mental Health Research Grants (from Medical University of South Carolina)	UW-Madison	16,195	0
93.242		Mental Health Research Grants (from Nous Imaging Inc)	UW-Madison	26,707	0
93.242	130291	Mental Health Research Grants (from Research Foundation for Mental Hygiene)	UW-Madison	72,588	0
93.242		Mental Health Research Grants (from The Mind Research Network)	UW-Madison	23,444	0
93.242		Mental Health Research Grants (from University of Chicago)	UW-Madison	10,126	0
93.242		Mental Health Research Grants (from University of Massachusetts-Worcester)	UW-Madison	73,198	0
93.242	3004539945	Mental Health Research Grants (from University of Michigan)	UW-Madison	681	0
93.242		Mental Health Research Grants (from University of Michigan)	UW-Milwaukee	125,441	0
93.242		Mental Health Research Grants (from University of Washington)	UW-Madison	38	0
93.242		Mental Health Research Grants (from Vanderbilt University Medical Center)	UW-Madison	187,703	0
93.242		Mental Health Research Grants (from Vanderbilt University)	UW-Madison	7,487	0
93.243	C18-23 / PO 28559	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Northwest Portland Area Indian Health Board)	UW-Madison	2,252	0
93.262		Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Madison	7,574	0
93.262		Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	16,195	0
93.273		Alcohol Research Programs (from The Mind Research Network)	UW-Madison	279,832	0
93.273		Alcohol Research Programs (from University of Illinois-Chicago)	UW-Parkside	15,061	0
93.279		Drug Abuse and Addiction Research Programs (from George Mason University)	UW-Madison	360,388	0
93.279		Drug Abuse and Addiction Research Programs (from Hennepin Healthcare Research Institute)	UW-Madison	73,906	0
93.279	2002776720	Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	27,786	0
93.279		Drug Abuse and Addiction Research Programs (from Miriam Hospital)	UW-Madison	3,013	0
93.279	52081L	Drug Abuse and Addiction Research Programs (from RTI International)	UW-Madison	22,769	0
93.279		Drug Abuse and Addiction Research Programs (from Rush University Medical Center)	UW-Madison	66,813	0
93.279	61501356-128280	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	100,653	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.279		Drug Abuse and Addiction Research Programs (from University of California-San Diego)	UW-Milwaukee	11,824	0
93.279	66109250518	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	108,576	0
93.279		Drug Abuse and Addiction Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	18,873	0
93.279		Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	113,812	0
93.279	VUMC 54588	Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	33,019	0
93.279	WU-15-115	Drug Abuse and Addiction Research Programs (from Washington University)	UW-Madison	1,525	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Calimetrix)	UW-Madison	189,848	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Illinois-Urbana-Champaign)	UW-Madison	67,833	0
93.300		National Center for Health Workforce Analysis (from University of Southern California)	UW-Madison	7,674	0
93.307		Minority Health and Health Disparities Research (from Emory University)	UW-Madison	110,175	0
93.307		Minority Health and Health Disparities Research (from Medical College of Wisconsin)	UW-Milwaukee	17,396	0
93.310	05101963-2/ 5101964-2	Trans-NIH Research Support (from Boston College)	UW-Madison	33,102	32,713
93.310		Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	3,023,076	0
93.310		Trans-NIH Research Support (from University of California-San Francisco)	UW-Madison	58,255	0
93.350		National Center for Advancing Translational Sciences (from Harvard University)	UW-Madison	147,107	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	122,348	0
93.350		National Center for Advancing Translational Sciences (from Tulane University)	UW-Madison	269,789	0
93.350		National Center for Advancing Translational Sciences (from University of Iowa)	UW-Madison	54,741	0
93.350		National Center for Advancing Translational Sciences (from University of Pittsburgh)	UW-Madison	38,407	0
93.350		National Center for Advancing Translational Sciences (from Vanderbilt University)	UW-Madison	348,966	22,904
93.351		Research Infrastructure Programs (from Duke University)	UW-Madison	279,680	94,054
93.351	430-28-05A	Research Infrastructure Programs (from Iowa State University)	UW-Madison	3,321	0
93.351	16-17-04583-006	Research Infrastructure Programs (from Texas Biomedical Research Institute)	UW-Madison	116,108	0
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot (from Children's Hospital of Philadelphia)	UW-Madison	611,212	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	457,928	19,235
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	25,845	0
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	156,746	0
93.393	1P01CA196539-01	Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	314,413	0
93.393		Cancer Cause and Prevention Research (from Tufts University)	UW-Madison	162,661	0
93.393	3200001662-18-235	Cancer Cause and Prevention Research (from University of Kentucky)	UW-Madison	20,156	0
93.393		Cancer Cause and Prevention Research (from University of Michigan)	UW-Madison	10,929	0
93.393		Cancer Cause and Prevention Research (from University of Vermont)	UW-Madison	1,419	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.394		Cancer Detection and Diagnosis Research (from Capio Biosciences)	UW-Madison	2,297	0
93.394		Cancer Detection and Diagnosis Research (from City of Hope National Medical Center)	UW-Madison	35,019	0
93.394		Cancer Detection and Diagnosis Research (from Mayo Clinic)	UW-Madison	64,646	0
93.394		Cancer Detection and Diagnosis Research (from Medical College of Wisconsin)	UW-Milwaukee	1,984	0
93.394	17-J0021	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	49,318	0
93.394	17-J0036	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	92,886	0
93.394	18-J0011	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	140,475	0
93.394		Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	17,384	0
93.394	SP0028253-PROJ0007362	Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	30,000	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	13,213	0
93.394		Cancer Detection and Diagnosis Research (from University of Iowa)	UW-Madison	75,083	0
93.395	ACOSOG	Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	4,892	0
93.395		Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	103	0
93.395	FP00015221_SUB324_01	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	1,132	0
93.395	FP00015221_SUN99_01	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	2,592	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	12,623	0
93.395		Cancer Treatment Research (from Colorado State University)	UW-Madison	17,774	0
93.395	MSLT-II	Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	332	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	24,637	0
93.395		Cancer Treatment Research (from Rutgers University)	UW-Madison	142,450	0
93.395	3200000510-16-210	Cancer Treatment Research (from University of Kentucky)	UW-Madison	16,907	0
93.396		Cancer Biology Research (from Albert Einstein College of Medicine)	UW-Madison	100,591	0
93.396		Cancer Biology Research (from Brigham & Women's Hospital)	UW-Madison	73,104	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	146,604	0
93.396		Cancer Biology Research (from Washington University)	UW-Madison	25,639	0
93.397		Cancer Centers Support Grants (from University of Iowa)	UW-Madison	15,465	0
93.398	MSN218381	Cancer Research Manpower (from City of Hope National Medical Center)	UW-Madison	378	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from University of Pittsburgh)	UW-Madison	11,588	0
93.433	FP00002280_SA001	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	565,326	155,755
93.433	PT109629-SC105207	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	6,128	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	41,392	0
93.621		Affordable Care Act Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents (from University of Missouri-Columbia)	UW-Milwaukee	26,720	0
93.652		Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	157,399	107,846



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.837		Cardiovascular Diseases Research (from Brigham & Women's Hospital)	UW-Madison	153,224	0
93.837	R01HL133407	Cardiovascular Diseases Research (from Cedars-Sinai Medical Center)	UW-Madison	41,446	0
93.837		Cardiovascular Diseases Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	151,485	0
93.837		Cardiovascular Diseases Research (from Columbia University)	UW-Madison	36,099	0
93.837		Cardiovascular Diseases Research (from Duke University)	UW-Madison	131,351	0
93.837		Cardiovascular Diseases Research (from Emory University)	UW-Madison	59,676	0
93.837		Cardiovascular Diseases Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	57,147	0
93.837		Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Madison	88,943	0
93.837		Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	38,142	0
93.837		Cardiovascular Diseases Research (from Michigan Technological University)	UW-Madison	39,555	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	671,692	0
93.837	Tricuspid 0255-3108-4605	Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	4,725	0
93.837		Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	1,120	0
93.837		Cardiovascular Diseases Research (from New York University)	UW-Madison	74,018	0
93.837		Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	20,579	0
93.837	60061690	Cardiovascular Diseases Research (from Ohio State University)	UW-Madison	156,451	0
93.837		Cardiovascular Diseases Research (from Ohio State University)	UW-Madison	81,338	0
93.837	UWIHL098115-7	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	35,149	0
93.837		Cardiovascular Diseases Research (from Prospect CharterCARE LLC)	UW-Madison	28,367	0
93.837	6-312-0214047-51983L	Cardiovascular Diseases Research (from RTI International)	UW-Madison	5,761	0
93.837	000503570-024 CHAP	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	38,874	3,680
93.837		Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	460,763	0
93.837		Cardiovascular Diseases Research (from University of California-Los Angeles)	UW-Madison	202,421	0
93.837	9656sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	1,328	0
93.837	UFDSP00011155	Cardiovascular Diseases Research (from University of Florida)	UW-Madison	7,373	0
93.837	MSN220638	Cardiovascular Diseases Research (from University of Kentucky)	UW-Madison	42,973	0
93.837		Cardiovascular Diseases Research (from University of Mississippi)	UW-Madison	42,750	0
93.837		Cardiovascular Diseases Research (from University of Pennsylvania)	UW-Madison	2,057	0
93.837		Cardiovascular Diseases Research (from University of Pittsburgh)	UW-Madison	20,765	0
93.837		Cardiovascular Diseases Research (from University of Texas-Austin)	UW-Madison	39,010	0
93.837	WSU18001	Cardiovascular Diseases Research (from Wayne State University)	UW-Madison	7,511	0
93.838		Lung Diseases Research (from Columbia University)	UW-Madison	2,979	0
93.838	2034642	Lung Diseases Research (from Duke University)	UW-Madison	31,267	0
93.838		Lung Diseases Research (from Emory University)	UW-Madison	30,413	0
93.838		Lung Diseases Research (from Indiana University)	UW-Madison	55,705	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.838		Lung Diseases Research (from Medical College of Wisconsin)	UW-Madison	37,522	0
93.838		Lung Diseases Research (from Pantherics Inc)	UW-Milwaukee	66,750	0
93.838	UWIHL109086	Lung Diseases Research (from Pennsylvania State University)	UW-Madison	285	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	85,113	0
93.838	ORBEX - Biorepository Y4	Lung Diseases Research (from University of Arizona)	UW-Madison	68,491	0
93.838	ORBEX Core Y4	Lung Diseases Research (from University of Arizona)	UW-Madison	113,186	0
93.838		Lung Diseases Research (from University of Arizona)	UW-Madison	42,151	0
93.838		Lung Diseases Research (from University of California-San Francisco)	UW-Madison	186,036	0
93.838		Lung Diseases Research (from University of Colorado-Denver)	UW-Madison	344	0
93.838		Lung Diseases Research (from University of North Carolina)	UW-Madison	9,034	0
93.838		Lung Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	518,243	0
93.838		Lung Diseases Research (from University of Oregon)	UW-Madison	17,796	0
93.839		Blood Diseases and Resources Research (from Emory University)	UW-Madison	101,265	0
93.839		Blood Diseases and Resources Research (from Stanford University)	UW-Madison	3,373	0
93.839	2-5-A6215	Blood Diseases and Resources Research (from University of Colorado-Denver)	UW-Milwaukee	56,269	0
93.839	UWSC9763	Blood Diseases and Resources Research (from University of Washington)	UW-Milwaukee	57,147	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Brigham & Women's Hospital)	UW-Madison	7,149	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Children's Hospital of Philadelphia)	UW-Madison	123,450	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Design Concepts)	UW-Madison	76,201	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	92,975	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	76,530	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Chicago)	UW-Madison	6,393	0
93.846	086129-16332	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	12,362	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	55,349	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Mercy Hospitals & Clinics)	UW-Madison	10,603	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	80,127	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	420,466	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Loyola University-Chicago)	UW-Madison	6,348	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from MD Anderson Cancer Center)	UW-Madison	29,084	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Morgridge Institute for Research)	UW-Madison	22,094	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	15,857	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from The University of Texas MD Anderson Cancer Center)	UW-Madison	8,805	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Francisco)	UW-Madison	27,663	0
93.847	FP054734	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	9,368	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	6,951	0
93.847	3003797655 (3003206500)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	15,367	0
93.847	5108795	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	32,478	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	1,741	0
93.847	0048553 (127065-2)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	18,795	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Utah)	UW-Madison	24,458	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Washington)	UW-Madison	4,526	0
93.847	MSN203472	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University)	UW-Madison	2,996	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University)	UW-Madison	113,993	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Children's Hospital of Philadelphia)	UW-Madison	19,568	0
93.853	2003044877 - 2002169654	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Johns Hopkins University)	UW-Madison	180	0
93.853	BOA-187276-224063 CREST-2	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	15,239	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic)	UW-Madison	25,284	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	1,659	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	9,466	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Arizona)	UW-Madison	15,610	0
93.853	010085-124025 DEFUSE3	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	1,979	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	20,809	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Illinois-Chicago)	UW-Madison	30,373	0
93.853	569891	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pennsylvania)	UW-Madison	132,908	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	4,010	0
93.853	0012191A	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	39,335	0
93.853	WU-18- 253/PO#2935188E	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	103,313	0
93.855		Allergy and Infectious Diseases Research (from Binghamton University)	UW-Madison	78,672	0
93.855		Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	79,848	0
93.855	1(GG010483-01)	Allergy and Infectious Diseases Research (from Columbia University)	UW-Madison	123,082	0
93.855		Allergy and Infectious Diseases Research (from Emme Inc)	UW-Madison	12,773	0
93.855		Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	205,207	0
93.855		Allergy and Infectious Diseases Research (from Fascure Therapeutics LLC)	UW-Madison	54,558	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	16,458	0
93.855		Allergy and Infectious Diseases Research (from George Washington University)	UW-Madison	34,597	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.855		Allergy and Infectious Diseases Research (from Indiana University)	UW-Madison	7,115	0
93.855	430-23-24A	Allergy and Infectious Diseases Research (from Iowa State University)	UW-Madison	101,159	0
93.855		Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	46,683	0
93.855		Allergy and Infectious Diseases Research (from La Jolla Institute for Allergy & Immunology)	UW-Madison	63,106	0
93.855		Allergy and Infectious Diseases Research (from Liverpool School of Tropical Medicine)	UW-Madison	3,536	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	238,060	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	43,148	0
93.855	CTOT-19 YR03	Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	32,128	0
93.855		Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	72,977	0
93.855	16-A0-00-007002-01	Allergy and Infectious Diseases Research (from New York University)	UW-Madison	7,455	0
93.855		Allergy and Infectious Diseases Research (from New York University)	UW-Madison	75,582	0
93.855		Allergy and Infectious Diseases Research (from Northwestern University)	UW-Madison	3,209	0
93.855		Allergy and Infectious Diseases Research (from Rhode Island Hospital)	UW-Madison	109,365	69,105
93.855		Allergy and Infectious Diseases Research (from Saint Jude Children's Research Hospital)	UW-Madison	88,631	0
93.855	PA-17-302	Allergy and Infectious Diseases Research (from Salus Discovery LLC)	UW-Madison	18,392	0
93.855		Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	810,588	0
93.855		Allergy and Infectious Diseases Research (from Texas A&M University Health Science Center)	UW-Madison	85,037	0
93.855		Allergy and Infectious Diseases Research (from University of Alabama-Birmingham)	UW-Madison	216	0
93.855		Allergy and Infectious Diseases Research (from University of California-San Diego)	UW-Madison	34,934	0
93.855		Allergy and Infectious Diseases Research (from University of California-San Francisco)	UW-Madison	2,318	0
93.855	A17-0084-S001-P0606927	Allergy and Infectious Diseases Research (from University of California-Santa Cruz)	UW-Madison	133,081	0
93.855	009245-004	Allergy and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	1,763	0
93.855		Allergy and Infectious Diseases Research (from University of Florida)	UW-Madison	72,846	0
93.855		Allergy and Infectious Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	74,557	0
93.855	ULRF 15-0382-03	Allergy and Infectious Diseases Research (from University of Louisville)	UW-Madison	161,861	0
93.855		Allergy and Infectious Diseases Research (from University of Massachusetts)	UW-Madison	95,953	0
93.855	662397-668653	Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	43,563	0
93.855		Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	155,933	0
93.855		Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	581,369	0
93.855	0045107 (125846-1)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	131,301	0
93.855		Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	237,773	0
93.855		Allergy and Infectious Diseases Research (from University of Tennessee-Memphis)	UW-Madison	1,257,097	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.855	0012873A	Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	36,634	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	406,501	0
93.855		Allergy and Infectious Diseases Research (from University of Texas-Dallas)	UW-Madison	31,153	0
93.855		Allergy and Infectious Diseases Research (from Vanderbilt University Medical Center)	UW-Madison	7,004	0
93.855	131217_G003730	Allergy and Infectious Diseases Research (from Washington State University)	UW-Madison	72,634	0
93.855	WU-16-316	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	21,153	0
93.855	WU-16-325	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	3,152	0
93.855	WSU17111	Allergy and Infectious Diseases Research (from Wayne State University)	UW-Madison	31,460	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	108,249	0
93.859		Biomedical Research and Research Training (from Cincinnati Children's Hospital Medical Center)	UW-Madison	25,230	0
93.859	1(GG010226-01)	Biomedical Research and Research Training (from Columbia University)	UW-Milwaukee	294	0
93.859		Biomedical Research and Research Training (from Concordia University)	UW-Milwaukee	5,434	0
93.859		Biomedical Research and Research Training (from Duke University)	UW-Madison	17,874	0
93.859		Biomedical Research and Research Training (from Immuto Scientific Inc)	UW-Madison	60,010	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	98,222	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Milwaukee	1,353	0
93.859		Biomedical Research and Research Training (from Ohio State University)	UW-Madison	40,452	0
93.859	PA-15-269	Biomedical Research and Research Training (from Salus Discovery LLC)	UW-Madison	63,956	0
93.859	M1801387	Biomedical Research and Research Training (from Texas Agricultural & Mechanical University)	UW-Madison	20,089	0
93.859		Biomedical Research and Research Training (from University of California-Davis)	UW-Madison	56,117	0
93.859		Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	235,271	0
93.859	RR182-449-S000866	Biomedical Research and Research Training (from University of Georgia)	UW-Madison	22,126	0
93.859		Biomedical Research and Research Training (from University of Georgia)	UW-Madison	105,052	0
93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	22,777	0
93.859		Biomedical Research and Research Training (from University of Michigan)	UW-Madison	181,491	0
93.859	2017-23	Biomedical Research and Research Training (from University of Oklahoma)	UW-Madison	32,142	0
93.859		Biomedical Research and Research Training (from University of Tennessee-Memphis)	UW-Madison	42,957	0
93.859	3001123274	Biomedical Research and Research Training (from University of Texas-Anderson Cancer Center)	UW-Madison	16,313	0
93.865		Child Health and Human Development Extramural Research (from Drexel University)	UW-Madison	13,476	0
93.865		Child Health and Human Development Extramural Research (from Duke University)	UW-Madison	24,610	0
93.865	0000913275	Child Health and Human Development Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	13,950	0
93.865		Child Health and Human Development Extramural Research (from Marquette University)	UW-Madison	44,003	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.865	225999	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	100,603	0
93.865	230910	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	105,819	0
93.865		Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	2,654	0
93.865	60043282 UWS / 60032958 UWS	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	42,092	0
93.865		Child Health and Human Development Extramural Research (from The Mind Research Network)	UW-Madison	39,821	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	54,243	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	114,866	0
93.865	FY2016-122	Child Health and Human Development Extramural Research (from University of Kansas)	UW-Madison	16,403	0
93.865		Child Health and Human Development Extramural Research (from University of Massachusetts-Amherst)	UW-Milwaukee	44,915	0
93.865	3004193800	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	113,260	0
93.865	N006344801	Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	239,566	0
93.865		Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	5,319	0
93.865		Child Health and Human Development Extramural Research (from University of Missouri-Columbia)	UW-Madison	91,689	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	39,861	0
93.865		Child Health and Human Development Extramural Research (from Vanderbilt University)	UW-Madison	56,207	0
93.865	104536-G003491	Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	33,084	0
93.865		Child Health and Human Development Extramural Research (from Washington University)	UW-Madison	10,559	0
93.866		Aging Research (from Columbia University)	UW-Madison	40,172	0
93.866		Aging Research (from Indiana University)	UW-Madison	80,083	0
93.866	2002832640	Aging Research (from Johns Hopkins University)	UW-Madison	5,386	0
93.866		Aging Research (from Johns Hopkins University)	UW-Madison	270,129	0
93.866		Aging Research (from Mayo Clinic)	UW-Madison	242,899	9,227
93.866		Aging Research (from Medical College of Wisconsin)	UW-Madison	614,594	0
93.866		Aging Research (from Mount Sinai School of Medicine)	UW-Madison	107,331	0
93.866		Aging Research (from Northwestern University)	UW-Madison	125,983	0
93.866	2017-3399	Aging Research (from University of California-Irvine)	UW-Madison	68,798	0
93.866	72752638 ADC-041-EX EXERT	Aging Research (from University of California-San Diego)	UW-Madison	185,202	0
93.866	W000838892	Aging Research (from University of Iowa)	UW-Madison	11,454	0
93.866	3004159774	Aging Research (from University of Michigan)	UW-Madison	59,643	0
93.866	H004986803	Aging Research (from University of Minnesota)	UW-Madison	137,239	0
93.866		Aging Research (from University of Minnesota)	UW-Madison	187,268	0
93.866	045446-87G5	Aging Research (from University of New Mexico)	UW-Madison	241,885	0
93.866	0055526 (130063-2)	Aging Research (from University of Pittsburgh)	UW-Madison	11,070	0
93.866		Aging Research (from University of Pittsburgh)	UW-Madison	642,805	0
93.866	75696758	Aging Research (from University of Southern California)	UW-Madison	25,907	0
93.866	796349980 ADNI 3	Aging Research (from University of Southern California)	UW-Madison	146,594	0
93.866	88594367	Aging Research (from University of Southern California)	UW-Madison	3,539	0
93.866	UTA17-000229	Aging Research (from University of Texas at Austin)	UW-Milwaukee	1,597	0
93.866		Aging Research (from University of Washington)	UW-Madison	58,610	0
93.866	WU-17-164	Aging Research (from Washington University)	UW-Madison	81,247	0
93.867	AGMT 04-11-18	Vision Research (from Amebagone Inc)	UW-Madison	146,527	0
93.867	7000000145	Vision Research (from Baylor College of Medicine)	UW-Madison	154,176	0
93.867		Vision Research (from Children's Hospital of Philadelphia)	UW-Madison	338,250	0
93.867		Vision Research (from Illinois Institute of Technology)	UW-Madison	6,506	0
93.867	ATS20	Vision Research (from Jaeb Center for Health Research)	UW-Madison	2,207	0
93.867		Vision Research (from Johns Hopkins University)	UW-Madison	115,621	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>					
93.867	30536-01	Vision Research (from Massachusetts Eye & Ear Infirmary)	UW-Madison	93,073	0
93.867	ZEDS 106171	Vision Research (from New York University)	UW-Madison	6,553	0
93.867	SP0036228-PROJ0009809	Vision Research (from Northwestern University)	UW-Madison	201,919	0
93.867		Vision Research (from Ohio State University)	UW-Madison	13,020	0
93.867		Vision Research (from Pamdeca LLC)	UW-Madison	16,395	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	55,327	0
93.867		Vision Research (from Stanford University)	UW-Madison	18,746	0
93.867	1001551531	Vision Research (from University of Iowa)	UW-Madison	14,258	0
93.867		Vision Research (from University of Rochester)	UW-Madison	97,834	0
93.867	127939 G003796	Vision Research (from Washington State University)	UW-Madison	105	0
93.870		Maternal, Infant and Early Childhood Home Visiting Grant (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	13,595	0
93.926		Healthy Start Initiative (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	14,997	0
93.969	15-285-004-2	PPHF Geriatric Education Centers (from Marquette University)	UW-Madison	6,666	0
93.989		International Research and Research Training (from Addis Ababa University)	UW-Madison	16,207	0
93.989		International Research and Research Training (from Columbia University)	UW-Madison	1,069	0
93.989	152495-5078377-0102	International Research and Research Training (from Harvard University)	UW-Madison	8,180	0
93.989		International Research and Research Training (from University of Southern California)	UW-Madison	40,226	0
93.989		International Research and Research Training (from University of Virginia)	UW-Madison	6,543	0
93.994		Maternal and Child Health Services Block Grant to the States (from Children's Health Alliance of Wisconsin)	UW-Madison	6,588	0
93.N/A	Protocol T Extension	A Comparative Effectiveness Study of Intravitreal Afibercept, Bevacizumab and Ranibizumab for Diabetic Macular Edema (from Jaeb Center for Health Research)	UW-Madison	872	0
93.N/A	82721111	ABCD-USA Consortium (from University of California-San Diego)	UW-Milwaukee	29,163	0
93.N/A	MSN186787	Advanced Vaccination & Immunity Management Strategies to Protect from Influenza Virus Infection (from University of Cambridge)	UW-Madison	439,422	0
93.N/A	X17188M	Biomedical Research Agreement (from Leidos Biomedical Research)	UW-Madison	23,346	0
93.N/A	3001389558	Breast Density Study (from MD Anderson Cancer Center)	UW-Madison	8,880	0
93.N/A	FP00015898_SUB208_01	Cancer Trials Support Unit (from Children's Hospital of Philadelphia)	UW-Madison	1,761	0
93.N/A	0258-A406-4609	Center for Research on Universal Influenza Virus Vaccines (from Mount Sinai School of Medicine)	UW-Madison	324,461	0
93.N/A	HHSN272201400008 C	Centers of Excellence for Influenza Research & Surveillance (from Mount Sinai School of Medicine)	UW-Madison	613,157	0
93.N/A	HHSN272201400008 C	Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	804,659	0
93.N/A	BMT CTN 1301	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	60	0
93.N/A	BMTCTN 1703/1801	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	4,629	0
93.N/A	BMTCTN1702	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	87	0
93.N/A	AGMT 11-17-14	Clinical Trial (from ECOG-ACRIN Cancer Research Group)	UW-Madison	128	0
93.N/A	BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	14,262	0
93.N/A	AGMT 03-01-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	295	0
93.N/A	AGMT 11-17-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	7,635	0
93.N/A	ULRF 18-0016A-E-01	Development of a Mouse Model for Preclinical Screening of Investigational Drugs against Pseudomonas aeruginosa (from University of Louisville)	UW-Madison	15,695	0
93.N/A	AGMT 04-22-14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	421	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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	112093010	Ecology Of Influenza Viruses In Colombia (from Saint Jude Children's Research Hospital)	UW-Madison	(18,150)	(18,150)
93.N/A	TTI-8681	Environmental Resistant Coding (from Trelleborg)	UW-Madison	56,187	0
93.N/A	R01AG058131	Family-based Methods for Analysis of Sequence Data to Elucidate AD Etiology (from Columbia University)	UW-Milwaukee	117,811	0
93.N/A	OSP29546-01	Identification of Human T-cell Epitopes of Pathogenic Fungi (from University of Massachusetts)	UW-Madison	62,100	0
93.N/A	IDEAS Study	Imaging Dementia - Evidence for Amyloid Scanning (from American College of Radiology)	UW-Madison	4,717	0
93.N/A	AGMT 06-27-19	Implementation of Automated Measures of Language Environments to Improve Educator Efficacy & Reduce Disparities in Disadvantaged Urban Youth (from Medical College of Wisconsin)	UW-Milwaukee	24,175	0
93.N/A	00001031	Improving Antibiotic Use through Implementation & Evaluation of Core Elements of Antibiotic Stewardship in Nursing Homes or Long-Term Acute Hospitals (from Brown University)	UW-Madison	4,232	0
93.N/A	AGMT 09-22-16	Influenza Vaccine to Effectively Stop Cardio Thoracic Events and Decompensated Heart Fail (from Boston VA Research Institute)	UW-Madison	10,364	0
93.N/A	6006782	Mitigating Zoonotic Transmission of Salmonella Heidelberg in the Dairy Calf Production Chain (from Ohio State University)	UW-Madison	49,304	0
93.N/A	BMTCTN1704	Model to Predict (from National Marrow Donor Program)	UW-Madison	1,522	0
93.N/A	HHSN272201400008 C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	686,381	0
93.N/A	MIL115773	One-Handed Lifting (from University of Michigan)	UW-Milwaukee	8,078	0
93.N/A	COTC028	P97 Inhibitor (from Leidos Biomedical Research)	UW-Madison	3,916	0
93.N/A	Exhibit A DO IT!	Pediatric Heart Network DO IT! (from New England Research Institutes)	UW-Madison	31,381	0
93.N/A	BMT CTN 1401	Phase II Multicenter Trial of Single Autologous Hematopoietic Cell Transplant (from National Marrow Donor Program)	UW-Madison	18,590	0
93.N/A	AGMT 12-15-15	Protocol W Intravitreal Anti-VEGF Treatment for Prevention of Vision Threatening Diabetic Retinopathy in Eyes at High Risk (from Jaeb Center for Health Research)	UW-Madison	740	0
93.N/A	X20174	Research Agreement (from Leidos Biomedical Research)	UW-Madison	25,728	0
93.N/A	5-23264	Staged Vaccine Development (from Scripps Research Institute)	UW-Madison	91,235	0
93.N/A	STRATA2016	Stratagraft Skin Tissue as an Alternative to Autografts in Promoting Autologous Skin Tissue Regeneration (from Stratatech)	UW-Madison	23,531	0
93.N/A	6473-S06	Surveillance Research Program (from Westat)	UW-Madison	7,996	0
93.N/A	17FED1708489	VA Infection Control Practice Based Research Network (from Iowa City VA Healthcare System)	UW-Madison	127	0
Subtotal Research and Development (R&D) Subgrants				34,848,598	511,861
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				348,484,404	47,408,932
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.013		Volunteers in Service to America	UW-Parkside	12	0
94.026		National Service and Civic Engagement Research Competition	UW-Madison	42,311	0
94.026		National Service and Civic Engagement Research Competition	UW-Whitewater	83,545	0
Total Federal Program 94.026				125,856	0
Subtotal Research and Development (R&D) Direct Grants				125,868	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				125,868	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA 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>SOCIAL SECURITY ADMINISTRATION:</b>					
96.007		Social Security Research and Demonstration	UW-Madison	1,872,400	589,072
96.007		Social Security Research and Demonstration (from UW-Madison)	UW-La Crosse	54,790	0
Total Federal Program 96.007				1,927,190	589,072
Subtotal Research and Development (R&D) Direct Grants				1,927,190	589,072
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				1,927,190	589,072
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.077		Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	UW-Madison	143,634	0
Subtotal Research and Development (R&D) Direct Grants				143,634	0
97.065		Research and Development (R&D) Subgrants: Homeland Security Advanced Research Projects Agency (from Morgridge Institute for Research)	UW-Madison	527,042	0
Subtotal Research and Development (R&D) Subgrants				527,042	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				670,676	0
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001	98.09-002945-101	Research and Development (R&D) Subgrants: USAID Foreign Assistance for Programs Overseas (from National Academy of Sciences)	UW-Madison	48,486	0
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				48,486	0
<b>TOTAL RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</b>				\$ 644,496,846	\$ 93,148,717

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	835,174	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	688,848	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	462,709	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	2,458,313	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	2,194,862	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	780,713	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	438,571	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	541,981	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	369,763	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	996,334	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	512,173	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	190,933	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	712,133	0
Total Federal Program 84.007				11,182,507	0
84.033		Federal Work-Study Program	UW-Eau Claire	998,035	0
84.033		Federal Work-Study Program	UW-Green Bay	239,702	0
84.033		Federal Work-Study Program	UW-La Crosse	366,427	0
84.033		Federal Work-Study Program	UW-Madison	4,170,197	0
84.033		Federal Work-Study Program	UW-Milwaukee	825,600	0
84.033		Federal Work-Study Program	UW-Oshkosh	444,819	0
84.033		Federal Work-Study Program	UW-Parkside	146,969	0
84.033		Federal Work-Study Program	UW-Platteville	449,889	0
84.033		Federal Work-Study Program	UW-River Falls	356,275	0
84.033		Federal Work-Study Program	UW-Stevens Point	771,065	0
84.033		Federal Work-Study Program	UW-Stout	636,379	0
84.033		Federal Work-Study Program	UW-Superior	215,396	0
84.033		Federal Work-Study Program	UW-Whitewater	395,727	0
Total Federal Program 84.033				10,016,480	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	12,422,978	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	3,886,487	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	4,546,076	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	49,012,577	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	15,957,475	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	4,610,772	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	1,774,283	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	6,468,160	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	4,985,608	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	14,044,600	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	10,713,951	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,185,494	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	7,651,074	0
Total Federal Program 84.038 (Note 16)				137,259,535	0
84.063		Federal Pell Grant Program	UW-Eau Claire	10,202,036	0
84.063		Federal Pell Grant Program	UW-Green Bay	9,906,421	0
84.063		Federal Pell Grant Program	UW-La Crosse	7,622,162	0
84.063		Federal Pell Grant Program	UW-Madison	21,944,866	0
84.063		Federal Pell Grant Program	UW-Milwaukee	31,308,987	0
84.063		Federal Pell Grant Program	UW-Oshkosh	11,641,183	0
84.063		Federal Pell Grant Program	UW-Parkside	7,282,607	0
84.063		Federal Pell Grant Program	UW-Platteville	7,576,004	0
84.063		Federal Pell Grant Program	UW-River Falls	6,406,964	0
84.063		Federal Pell Grant Program	UW-Stevens Point	11,078,622	0
84.063		Federal Pell Grant Program	UW-Stout	8,025,748	0
84.063		Federal Pell Grant Program	UW-Superior	3,599,506	0
84.063		Federal Pell Grant Program	UW-Whitewater	12,812,617	0
Total Federal Program 84.063				149,407,723	0
84.268		Federal Direct Student Loans	UW-Eau Claire	35,652,961	0
84.268		Federal Direct Student Loans	UW-Green Bay	24,321,781	0
84.268		Federal Direct Student Loans	UW-La Crosse	40,693,853	0
84.268		Federal Direct Student Loans	UW-Madison	160,749,113	0
84.268		Federal Direct Student Loans	UW-Milwaukee	111,625,524	0
84.268		Federal Direct Student Loans	UW-Oshkosh	42,830,989	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Parkside	17,182,096	0
84.268		Federal Direct Student Loans	UW-Platteville	27,265,743	0
84.268		Federal Direct Student Loans	UW-River Falls	22,723,193	0
84.268		Federal Direct Student Loans	UW-Stevens Point	30,821,236	0
84.268		Federal Direct Student Loans	UW-Stout	32,200,694	0
84.268		Federal Direct Student Loans	UW-Superior	11,755,831	0
84.268		Federal Direct Student Loans	UW-Whitewater	50,597,730	0
Total Federal Program 84.268 (Note 17)				608,420,744	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	9,861	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	53,977	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	53,985	0
Total Federal Program 84.379				117,823	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	214,884	0
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	106,622	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	35,831	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	71,397	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	80,752	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	253,725	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	130,814	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	32,640	0
Total Administrative Cost Allowance (Note 18)				926,665	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				917,331,477	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	352,573	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	2,143,368	0
Total Federal Program 93.264 (Note 16)				2,495,941	0
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 16)	UW-Madison	6,149,014	0
93.364		Nursing Student Loans	UW-Madison	1,468,851	0
93.364		Nursing Student Loans	UW-Milwaukee	3,039,391	0
93.364		Nursing Student Loans	UW-Oshkosh	3,756,188	0
Total Federal Program 93.364 (Note 16)				8,264,430	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				16,909,385	0
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b>934,240,862</b>	<b>0</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 16,605,404,394</b>	<b>\$ 1,757,840,432</b>



---

# Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards

---

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures funded by the federal government for the fiscal year ended June 30, 2020. For purposes of the schedule, federal programs have been classified as follows: 1) Individual Programs and Other Clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the Research and Development (R&D) Cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

Direct federal awards and subgrants are presented for each federal agency by the Catalog of Federal Domestic Assistance (CFDA) number when available in the grant agreements or determinable based on a grant's source and purpose. For grants that did not clearly state a CFDA number, the schedule includes the grant, or a total for several grants, with a CFDA number that ends in N/A for not available. An "other identifying number," when available, is required to be shown if the CFDA number is not available. In order to separately identify expenditures associated with the response to the Novel Coronavirus (COVID-19), the designation of "COVID-19" has been added as a prefix to the applicable grant program names for grants that were fully or partially funded by COVID-19 legislation. For grants that had both COVID-19 and non-COVID-19 related expenditures, the COVID-19 and non-COVID-19 related expenditures are presented on separate lines in the schedule.

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

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including the University of Wisconsin (UW) System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes. Expenditures and amounts provided to subrecipients on 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) (CFDA #17.225) which are reported on the accrual basis of accounting (Note 7).

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

*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies. Amounts provided to subrecipients on the schedule reflect subgrants made by a state agency to another entity outside of the State's reporting entity.

To eliminate double counting of subgrants between state agencies, the schedule includes expenditures reported by the state agency that received and ultimately expended the subgranted funds, but does not include these expenditures in the reported totals of the subgranting state agency. For subgrants between state agencies, the subgranting state agency is cited within parentheses after the program name.

**C. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2019-20 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Child Abuse and Neglect Prevention Board (CANPB)

**3. Department of Administration (DOA)**

4. Department of Agriculture, Trade and Consumer Protection (DATCP)

**5. Department of Children and Families (DCF)**

- 6. Department of Corrections (DOC)
- 7. Department of Financial Institutions (DFI)

**8. Department of Health Services (DHS)**

**9. Department of Justice (DOJ)**

- 10. Department of Military Affairs (DMA)
- 11. Department of Natural Resources (DNR)

**12. Department of Public Instruction (DPI)**

- 13. Department of Revenue (DOR)
- 14. Department of Safety and Professional Services (DSPS)
- 15. Department of Tourism (Tourism)

**16. Department of Transportation (DOT)**

- 17. Department of Veterans Affairs (DVA)

**18. Department of Workforce Development (DWD)**

- 19. Educational Communications Board (ECB)
- 20. Elections Commission (Elections)
- 21. Employee Trust Funds (ETF)
- 22. Employment Relation Commission (ERC)
- 23. Ethics Commission (Ethics)
- 24. Labor and Industry Review Commission (LIRC)
- 25. Office of the Commissioner of Insurance (OCI)
- 26. Office of the Governor (GOV)
- 27. Public Defender Board (PDB)
- 28. Public Service Commission (PSC)
- 29. Secretary of State (SOS)
- 30. State Fair Park (SFP)

**31. University of Wisconsin System**

- 32. Wisconsin Court System (Courts)
- 33. Wisconsin Historical Society (WHS)
- 34. Wisconsin Technical College System (WTCS)

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council,

UW System is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System.

Federal awards administered by the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this audit. These entities had single audits performed by other auditors, as necessary.

## 2. USE OF DE MINIMIS COST RATE

The following state agencies elected to use the 10 percent de minimis cost rate for indirect costs during FY 2019-20:

- DVA; and
- Elections.

No other state agencies elected to use the 10 percent de minimis cost rate permitted under 2 CFR 200.414 of the Uniform Guidance.

## 3. FEDERAL SANCTIONS AND DISALLOWANCES

There are actual or potential federal sanctions and disallowances for the Medical Assistance (MA) Program (CFDA #93.778) and the Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228) program.

### A. Reporting and Refunding the Federal Share of Medicaid-Related Settlements and a Judgment

On August 14, 2018, DHS received a draft report from the U.S. Department of Health and Human Services' 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 and judgments in the amount of \$27.6 million. DHS agreed in part with the proposed findings and recommendations but did not concur with the amount recommended to be refunded and asserted that the amount to be refunded was \$6.1 million. DHS sent a formal response to the U.S. Department of Health and Human Services' OIG on September 14, 2018. DHS also communicated its disagreement with the amount to be refunded to Centers for Medicare & Medicaid Services (CMS) in November 2020 and provided a formal objection letter in February 2021.

### B. Disallowances for Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

The U.S. Department of Housing and Urban Development (HUD) provided funding to the State through the CDBG program. Through



FY 2010-11, the former Department of Commerce was the state agency responsible for subgranting HUD funds to units of local government. In FY 2011-12, DOA assumed responsibility for administering CDBG funds thereafter. In FY 2015-16, HUD issued a finding of noncompliance related to the State's closeout system and directed the State to undertake a review of old, open activities. DOA took corrective action to close out activities as possible, reporting the status of its efforts to HUD on a periodic basis. In late FY 2017-18, HUD performed an on-site review of those activities and, in FY 2018-19, advised that it would require DOA to reimburse the State's local account with nonfederal funds in the amount of \$7.3 million and continue to collect \$2.2 million that is being repaid by the units of local government. In February 2020, the State requested that HUD approve a \$7.3 million voluntary grant reduction over a two-year period to satisfy the reimbursement requirement from HUD. In January 2021, HUD notified the State of a grant reduction of \$3.65 million to the FY 2020-21 grant and to the FY 2021-22 grant to satisfy the reimbursement requirements.

**C. Provider Overpayments—MA Program**

The FY 2017-18 single audit report cited DHS for failure to comply with federal regulations and return to the federal government its share of MA Program provider overpayment amounts it had identified and communicated to providers. The CMS letter, dated September 17, 2019, requested that DHS return these funds. DHS did not agree with the finding, which addresses repayment of federal funds for overpayments identified by the MA Program, as it relates to the overpayments' date of discovery when not resulting from fraud. In addition, the circuit court issued an injunction in September 2016. The injunction was reaffirmed in March 2017 and it prohibits DHS from recovering payments for noncompliance with MA Program requirements other than those set forth in statute. In July 2019, the circuit court ruled in favor of DHS, but the plaintiffs petitioned the Supreme Court for review of the case in December 2019. In July 2020, the Wisconsin Supreme Court issued a decision that restricts the ability to identify and recoup overpayments. DHS is continuing to evaluate the ability to pursue payments referenced in the FY 2017-18 single audit.

**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, 2020, are shown in the following table for each program distributing food commodities.

### Food Commodity Assistance

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2020
10.555	National School Lunch Program	\$28,374,336	\$132,021
10.559	Summer Food Service Program for Children	78,612	208
10.565	Commodity Supplemental Food Program	3,581,206	0
10.569	Emergency Food Assistance Program (Food Commodities)	27,267,802	56,844
<b>Total</b>		<b>\$59,301,956</b>	<b>\$189,073</b>

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

During FY 2019-20, DHS received \$21,709,409 in cash rebates from infant formula manufacturers from the sale of formula to WIC participants (CFDA #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 32,069 more people than could have been served during FY 2019-20 in the absence of the rebate contracts.

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

The Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228) program 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 \$1,644,777 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 (CFDA #17.225) are reported on the accrual basis of accounting, which recognizes expenditures in the period incurred, regardless of when the payment is made.

FY 2019-20 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance include \$972,182,702 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$1,114,434 in federally funded benefits; \$2,396,836,639 in COVID-19 federally funded benefits; \$65,365,117 in federally funded administrative costs; and \$1,747,896 in federally funded COVID-19 administrative costs.

#### **8. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$561,294 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 (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2020, totaled \$2,791,538 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

#### **10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY**

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA receives and distributes the federal surplus property. Reported federal expenditures of \$291,737 in the Schedule of Expenditures of Federal Awards for this program represents the fair value of property distributed by DOA during FY 2019-20. During FY 2019-20, property with a fair value of \$291,737 was received by DOA and, as of June 30, 2020, property with a fair value of \$0 was on hand. The fair 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. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**

The Environmental Improvement Fund is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the

Environmental Improvement Fund is the Clean Water Fund Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) program, and the Safe Drinking Water Loan Program, funded primarily by the federal government under the Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in audited financial statements and other documents. Federally funded new loans provided under these programs are included as expenditures in the Schedule of Expenditures of Federal Awards. The following table shows the balance of loans outstanding as of June 30, 2020.

---

**Clean Water and Safe Drinking Water Revolving Loan Funds**

CFDA Number	Federal Program	Outstanding Balance <sup>1</sup> June 30, 2020
66.458	Capitalization Grants for Clean Water State Revolving Funds	\$1,569,060,843
66.468	Capitalization Grants for Drinking Water State Revolving Funds	338,079,118

<sup>1</sup> The outstanding balance amounts shown are comprised of both federal and state funding.

---

**12. BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS**

The Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements (CFDA #66.818) had an outstanding loan balance of \$428,571 as of June 30, 2020.

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

The portion of the State Energy Program (CFDA #81.041) funded by the American Recovery and Reinvestment Act (ARRA) established a revolving loan fund to provide loans to business organizations. Loans outstanding as of June 30, 2020, totaled \$4,375,373 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

**14. IMMUNIZATION COOPERATIVE AGREEMENTS**

The value of vaccines distributed on behalf of the Wisconsin Immunization Program during FY 2019-20 was \$47,965,812. This amount is included as expenditures in the Immunization Cooperative Agreements (CFDA #93.268) program in the Schedule of Expenditures of Federal Awards.

**15. 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.

**16. FEDERAL STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY OF WISCONSIN SYSTEM**

The federal student loan programs listed below are administered by the 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 at June 30, 2020.

---

**Federal Student Loan Programs**

CFDA Number	Federal Program	Outstanding Balance June 30, 2020
84.038	Federal Perkins Loan Program – Federal Capital Contributions	\$110,486,609
93.264	Nurse Faculty Loan Program (NFLP)	2,271,648
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	5,113,752
93.364	Nursing Student Loans	6,803,803
<b>Total</b>		<b>\$124,675,812</b>

---

**17. OTHER STUDENT LOAN PROGRAMS**

UW System participates in Federal Direct Student Loans (CFDA #84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans 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 2019-20 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.

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

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038), and the Federal Pell Grant Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**19. PROGRAM INCOME**

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

**20. DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

During the emergency period of the COVID-19 pandemic, federal agencies donated PPE purchased with federal assistance funds to the State. In certain cases, donated PPE was provided without compliance or reporting requirements, or Catalog of Federal Domestic Assistance (CFDA) information. The estimated fair value of PPE provided to the State during FY 2019-20 is \$11.3 million. In accordance with the 2020 Compliance Supplement Addendum released in December 2020, because donated PPE has no bearing on the single audit, this note, and the related estimated fair market value of PPE provided to the State during FY 2019-20 has not been audited.

**21. PANDEMIC RESPONSE DISASTER ALTERNATIVE CARE FACILITY**

In April 2020, the State requested assistance from the Federal Emergency Management Agency (FEMA) to design, build, and upgrade the Pandemic Response and Recovery Critical Public Facilities Disaster Alternative Care Facility (ACF) for acute patient care. As directed by the State and FEMA and in coordination with the U.S. Department of Health and Human Services, the U.S. Army Corp of Engineers provided facility assessments, planning, engineering, design, contracting, and construction support to address medical facility shortages arising from the COVID-19 pandemic in Wisconsin. FEMA originally estimated the cost to complete the ACF at \$25 million. Although this work was completed in FY 2019-20, FEMA has not provided the State with a detailed listing of the costs, therefore these costs are not shown within the Schedule of Expenditures of Federal Awards.

■ ■ ■ ■





---

## **Corrective Action Plans**

---



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

---

**Corrective Action Plan**

**Finding 2020-001:** Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology

**Planned Corrective Action:**

The Department will take steps to fully complete projects or update project plans to implement written procedures, practices, and settings of the Division of Enterprise Technology to enforce policies and standards.

**Anticipated Completion Date:** On or before June 30<sup>th</sup>, 2021, except as otherwise identified by the Department in a separate, confidential communication to the auditors.

**Person responsible for corrective action:**

Bill Nash, CISO  
Division of Enterprise Technology  
[Bill.Nash@wisconsin.gov](mailto:Bill.Nash@wisconsin.gov)



## STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Trina Zanow, Division Administrator

### Corrective Action Plan

#### Finding 2020-002: Department of Administration Information Technology Oversight Responsibilities

LAB Recommendation:	Planned Corrective Action:	Anticipated Completion Date:
1. Evaluate, by December 18, 2020, the adequacy of executive branch agency monitoring provided through the dashboard in assessing the progress of executive branch agency compliance with the State of Wisconsin IT Security Policy Handbook and related standards and implement additional methods for monitoring as needed.	The Division of Enterprise Technology (DET) will evaluate the adequacy of utilizing the dashboard for monitoring agency progress in attaining compliance for executive branch agency policy and standards. If additional methods for monitoring are needed, we will develop a plan for how to address.	December 18, 2020
2. Establish a timeline for anticipated agency compliance with the State of Wisconsin IT Security Policy Handbook and related standards, assess agency progress in achieving compliance, and take actions to assist agencies not achieving compliance in a timely manner.	DET will work with the executive branch agencies to establish goals and timeline for anticipated agency compliance with the Executive Branch Agency IT Security Policy Handbook and related standards. Besides outlining actions to assist those not achieving compliance, we will also need to account for annual changes of the handbook and standards.	June 30, 2021
3. Set specific completion dates for the actions identified in its Division of Enterprise Technology's risk assessment plan related to vulnerability management and penetration testing, complete the actions by the dates established, and update the plan to specify the frequency of and processes for ongoing or periodic assessments and related actions.	DET will continue to work with the executive branch agencies to establish a long-term process with milestones to address Vulnerability Management, Penetration Testing, and Risk Assessments.	June 30, 2021
4. Identify, by December 18, 2020, areas not included within the scope of the current risk assessment plan or other methods of assessing risks that would assist in the overall management of risk, and update the risk assessment plan for consideration of these areas or methods.	DET will work with executive branch agencies to evaluate the areas not included within the scope of the current risk assessment plan or other possible methods of assessing risks that would assist in the overall management of risk, and update the risk assessment plan for consideration of these areas or methods as needed.	December 18, 2020

## 212 » CORRECTIVE ACTION PLANS

**Person responsible for corrective action:**

Bill Nash, CISO  
Division of Enterprise Technology  
[Bill.Nash@wisconsin.gov](mailto:Bill.Nash@wisconsin.gov)

---



Office of Information Security  
 780 Regent Street  
 Suite 305  
 Madison, Wisconsin 53715  
 608-262-1605  
[kmayer@uwsa.edu](mailto:kmayer@uwsa.edu)  
[www.wisconsin.edu](http://www.wisconsin.edu)

## University of Wisconsin (UW) System – Corrective Action Plan

### Finding 2020-003: Information Security Controls at the University of Wisconsin System

#### LAB Recommendation:

*Continue development and maintenance of a comprehensive information security program, including developing systemwide information security policies, standards and procedures across the remaining critical information security areas, as recommended by National Institute of Standards and Technology (NIST) publications.*

#### Planned Corrective Action:

Four new IT security policies and four new procedures have been published since the closing date of this report. Additionally, four new policies and associated procedures are in development. This work will require systemwide engagement with key stakeholders and will leverage the existing UW System policy development process. These new documents, coupled with existing IT security policies and procedures are expected to sufficiently cover the five core areas of the NIST Cyber Security Framework (CSF).

#### Anticipated Completion Date:

Policy development in the remaining critical areas of the NIST CSF is expected by **June 30, 2021**.

#### LAB Recommendation:

*Develop a structure to effectively monitor compliance with systemwide policies; and work with UW institutions to achieve compliance in a timely manner when non-compliance is identified.*

#### Planned Corrective Action:

Critical initiatives, such as IT as a Service (ITaaS) and the Administrative Transformation Project (ATP), to upgrade and modernize UW's IT infrastructure and holistically improve our IT security posture will provide the foundation for UW System compliance efforts. Additional actions include: developing a regular reporting structure for UW institutions to report compliance efforts to leadership; tracking compliance with applicable regulations and policies by leveraging the UW System Office of Compliance and Integrity's compliance matrix; engaging UW System's Internal Audit expertise to perform targeted progress audits at the institutional level; and holding UW institutions accountable for non-compliance associated with IT security policies.

#### Anticipated Completion Date:

Structure and process will be in place by **June 30, 2021**.

#### Person responsible for corrective action(s):

Katherine A. Mayer  
 Associate Vice President for Information Security  
 University of Wisconsin System Administration  
[kmayer@uwsa.edu](mailto:kmayer@uwsa.edu)

Department of Workforce Development  
Unemployment Insurance Division  
Bureau of Tax and Accounting  
201 E. Washington Avenue  
P.O. Box 8400  
Madison, WI 53708  
Fax: (608) 261-0700  
Email: [uigenact@dwd.wisconsin.gov](mailto:uigenact@dwd.wisconsin.gov)



**Tony Evers**, Governor  
**Robert Cherry**, Deputy Secretary

---

### Corrective Action Plan

Finding 2020-004: Unemployment Insurance Benefits Payable

Planned Corrective Action: The department will revise its procedures for calculating benefit payables as of the end of the fiscal year.

Anticipated Completion Date: September 30, 2021

Person responsible for corrective action:

Rachel Shikoski, Accountant  
Bureau of Tax and Accounting  
[rachel.shikoski@dwd.wisconsin.gov](mailto:rachel.shikoski@dwd.wisconsin.gov)



**STATE OF WISCONSIN**  
**Department of Employee Trust Funds**  
 Robert J. Conlin  
 SECRETARY

Wisconsin Department  
 of Employee Trust Funds  
 PO Box 7931  
 Madison WI 53707-7931  
 1-877-533-5020 (toll free)  
 Fax 608-267-4549  
 etf.wi.gov

### Corrective Action Plan

#### Finding 2020-005: Accumulated Sick Leave Conversion Credit Program Liability

#### Planned Corrective Action:

LAB Recommendation	ETF Planned Corrective Action	Anticipated Completion Date
Improve its calculation of the compensated absence liability estimate for the basic Accumulated Sick Leave Conversion Credit program by revising its policies by April 30, 2021, and implementing them for the 2020 financial statements.	We have updated our procedures based on the approach and assumptions used to calculate the final liability amount as of December 31, 2019. Each year we will review the process, including assumptions, to calculate the estimated ASLCC liability as of the reporting date. In addition, our actuary will be conducting an experience study next year. This study may allow us to further refine the assumptions that we will use in calculating the ASLCC liability as of December 31, 2021.	Completed
Ensure when implementing changes to financial reporting that it completes its planning, review, and assessment process before the close of the affected financial reporting period, and works with the Department of Administration, State Controller's Office on areas that affect the State's CAFR.	In performing the research and making related changes for the 2019 reporting period, ETF and the SCO staff worked together. We started reviewing GASB Statement Number 84 in 2019 and intended to complete before year end but encountered unforeseen challenges. We continually strive to plan, review, and assess changes before the close of the affected period but that may not always be realistic depending on the complexity of the matter. We do not believe there is specific corrective action we need to take as a result of this recommendation.	Completed

Person responsible for corrective action:  
 Cindy Klimke-Armatoski, Chief Trust Financial Officer  
 Division of Trust Finance  
 cindy.klimke@etf.wi.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

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

**Corrective Action Plan**

**Finding 2020-100:** Unallowable Costs – Coronavirus Relief Fund

**Planned Corrective Action:**

The Wisconsin Department of Administration (the Department) will provide additional guidance to state agencies for the allowability of costs funded by the Coronavirus Relief Fund (CRF). The Department will also review its reimbursement request review and approval process to assess whether improvements beyond those implemented after the period under audit would provide additional assurances that only allowable costs are funded by the CRF.

In each case of questioned costs identified by the Auditors, the Department will work with the relevant agency to either (1) require the return of CRF reimbursement funds attributable to expenditures occurring prior to March 1, 2020 or that were otherwise unallowable, or (2) identify and document an equivalent amount of previously unreimbursed FY 2019-20 or FY 2020-21 allowable costs.

The Department also notes the following with respect to several specific questioned costs identified by the Auditors:

- With respect to the \$700,000 in Department of Corrections (DOC) unallowable costs, these expenditures represented technology DOC purchased from its vendor in November 2019, but deployed after March 1, 2020 solely due to the COVID-19 pandemic to facilitate telework, for example by providing laptops to employees that otherwise wouldn't have received them. The deployment of this technology also caused DOC to have unbudgeted expenditures of at least \$700,000 after March 1, 2020 to replenish the technology it had to deploy due to the pandemic, for which DOC has not yet sought reimbursement. Such unbudgeted expenditures are eligible under the CARES Act, and the Department will work with DOC to ensure that it properly identifies and documents those eligible expenses.
- There is no action needed on the \$19,723 in Department of Workforce Development (DWD) unallowable costs. The Department previously addressed these costs by reducing a FY 2020-21 CRF reimbursement to DWD to affect the return of the \$19,723 of FY 2019-20 CRF reimbursements DWD requested and received. DWD notified the Department that it had identified the expense as unallowable while compiling detailed expenditure data that the Department requested to fulfill reporting requirements.
- With respect to the \$12,229 in Department of Health Services (DHS) unallowable costs, the amounts included payroll expenses incurred and tracked within the Division of Public Health as soon as it began developing a response to the COVID-19 pandemic, similar to what it had done for the SARS and Ebola pandemics. Although those costs are directly linked to the state's pandemic response, they occurred before March 1, 2020 and were inadvertently submitted for reimbursement. DHS has identified other FY 2019-20 Division of Public Health unreimbursed eligible expenses that it can substitute for the unallowable costs. The Department will work with DHS to properly document those eligible expenses.



- With respect to the \$4,939 in Department of Justice (DOJ) unallowable costs, similar to the situation described above for DOC, the \$4,939 represented technology DOJ had previously purchased from its vendor in January or February 2020, but deployed after March 1, 2020 solely due to the COVID-19 pandemic to facilitate telework. Similar to DOC, such unexpected deployment caused DOJ to incur unbudgeted expenditures between March and October 2020 to replenish the technology deployed due to the pandemic, for which it has not yet sought reimbursement. Such unbudgeted expenditures are allowable under the CARES Act, and the Department will work with DOJ to properly identify and document those eligible expenses.

Fully addressing the expenditures identified by the Auditors will permit the Department to expend in its entirety the \$2.0 billion in federal funds from CRF for necessary expenditures incurred due to the public health emergency that were not accounted for in the state's approved budget as of the CARES Act enactment date, for costs incurred between March 1, 2020 and December 31, 2021.

**Anticipated Completion Date:** June 30, 2021

**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)



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

### Corrective Action Plan

#### Finding 2020-200: Group Home and Residential Care Center Rates

**Planned Corrective Action:**

The DCF Bureau of Finance will review all eWiSACWIS provider maintenance cost percentages for group homes and residential care centers, correct percentages if necessary, and will return or seek federal reimbursement, as appropriate. The DCF Bureau of Finance will update the procedure manual and will conduct annual reviews of provider percentages to ensure accuracy.

**Anticipated Completion Date:**

The DCF Bureau of Finance has corrected all percentages as indicated by LAB and those adjustments will be included on the federal claim for the quarter ending March 31, 2021. The Bureau also updated the procedure manual to include the percentage verification steps. The Bureau will complete a full review of all 2019 and 2020 eWiSACWIS percentages and will correct percentages, if necessary, by April 30, 2021. Lastly, the Bureau will develop and implement an annual review process of all provider maintenance cost percentages for group homes and residential care centers by June 30, 2021.

Person responsible for corrective action:

Rachelle Armstrong, Bureau Director  
Bureau of Finance  
[Rachelle.Armstrong@wisconsin.gov](mailto:Rachelle.Armstrong@wisconsin.gov)



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 2, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan - Computer Data Matches

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-300: Computer Data Matches. This is the department's Corrective Action Plan.

**Recommendation (2020-300) Computer Data Matches**

- We recommend the Wisconsin Department of Health Services monitor the effectiveness of policy and CARES programming changes it implemented in June 2020 to ensure they result in prompt resolution of SWICA data match discrepancies for eligibility determinations, and identify and implement further policy or system programming changes as necessary to ensure such discrepancies are promptly resolved.

**Wisconsin Department of Health Services Planned Corrective Action:**

As mentioned in the interim audit memo, policy and programming changes were implemented in June 2020. We are committed to monitoring the effectiveness of these changes to determine the impact on resolution of SWICA data match discrepancies for eligibility determinations.

Note that the ability to monitor these positive impacts in the next 12 months has been affected by the fact that we have needed to suspend SWICA work for almost a year due to COVID. The rapid loss of employment due to the pandemic was causing the wage information to be outdated when it was received. This caused inaccurate information to be used in the SWICA process. It was determined to suspend the process until more real-time data could be obtained during this time of unprecedented job loss and prevent the use of inaccurate wage information on an individuals' access to public benefits during the pandemic. This suspension of SWICA is expected to continue until at least July 2021.

In terms of implementing further policy or system programming changes, a future enhancement is already planned, and is dependent on a Memorandum of Understanding with the Department of Workforce Development. This agreement will ensure receipt of more timely data in order to expedite discrepancy resolution. At this time, this implementation is on our CARES release plan for summer/fall 2021, dependent on timing of the MOU.

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*

Sherry Haakenson Memo  
March 2, 2021  
Page 2

*Anticipated Completion Date:* Implementation of more timely receipt of data from DWD planned for summer/fall 2021, dependent on MOU.

Persons responsible for corrective action:

Rebecca McAtee, Director, Bureau of Eligibility and Enrollment Policy  
Division of Medicaid Services, Department of Health Services  
Rebecca.McAtee@dhs.wisconsin.gov  
608-266-8628

Jonelle Brom, Director, Bureau of Eligibility Operations and Training  
Division of Medicaid Services, Department of Health Services  
Jonellem.brom@dhs.wisconsin.gov  
608-867-4515



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 19, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Security for Medical  
 Assistance Program IT Systems

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-301: Security for Medical Assistance Program IT Systems. This is the department's Corrective Action Plan.

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

***We recommend the Wisconsin Department of Health Services:***

- Assign staff the responsibility for completing reviews of access to MMIS in compliance with the state IT policies and standards issued by the Department of Administration and complete access reviews by June 30, 2021;

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the recommendation to assign staff to complete the MMIS review by June 30, 2021. Additionally, a procedure was created to assign staff responsibilities and operationalize the MMIS access review, meeting the minimum expectations detailed in the DET IT policies and standards (NIST 800-53, AC-1).

***Anticipated Completion Date:*** June 30, 2021

- Continue to work with state agencies and counties to complete the review of access to CARES and related applications by June 30, 2021, and implement a process for access reviews in compliance with the state IT policies and standards issued by the Department of Administration; and

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the recommendation to continue working with state agencies and counties to complete a review of access to CARES and related systems. Due to impacts of COVID-19, DHS will need until December 31, 2021, in order to complete a thorough review based on the new procedure. DHS will develop a CARES access review procedure to meet the minimum expectations detailed in the DET IT policies and standards (NIST 800-53, AC-1), and assign staff responsibilities by June 30, 2021.

***Anticipated Completion Date:*** December 31, 2021

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
 www.dhs.wisconsin.gov

*Protecting and promoting the health and safety of the people of Wisconsin*

Sherry Haakenson Memo  
March 19, 2021  
Page 2

- Document all access reviews conducted for MMIS and CARES and take prompt actions from such reviews to remove unneeded or excessive access.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with this recommendation, and will document all access reviews conducted for MMIS and CARES, and take prompt actions from such reviews to remove unneeded or excessive access based on the associated procedures for MMIS and CARES access reviews. The MMIS procedure has already been completed, and the CARES procedure will be completed by June 30, 2021.

*Anticipated Completion Date:* June 30, 2021

Persons 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)

Tom Haukohl, Deputy Director  
Bureau of Information Technology Services, Division of Enterprise Services  
[Thomas.haukohl@dhs.wisconsin.gov](mailto:Thomas.haukohl@dhs.wisconsin.gov)



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 4, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan - Medical Assistance  
 Program Payments to Terminated Providers

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-302: Medical Assistance Program Payments to Terminated Providers. This is the department's Corrective Action Plan.

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

***We recommend the Wisconsin Department of Health Services:***

- Determine and seek to recoup improper Medical Assistance Program payments it made to 56 ineligible providers during FY 2019-20 for services provided after their termination dates; and
- Implement by June 30, 2021, a timely process to identify and seek to recoup improper payments made to terminated Medical Assistance Program providers for services provided after their termination dates.

**Wisconsin Department of Health Services Planned Corrective Action:**

In 2019, DHS began work to determine and recoup improper Medical Assistance program payments made to ineligible providers. A Medicaid Management Information System (MMIS) project was started to systematically identify and adjust paid claims to ineligible providers for services provided after their retroactive termination.

The project was broken up into two phases. The first phase was released in August 2020, which developed a weekly report that identifies claims potentially impacted by retroactive provider terminations. The claims identified by the resulting report are reviewed weekly by impacted business areas and determinations are made regarding which claims should be adjusted. The identified claims are then sent for adjustment through a weekly adjustment job. The second phase of the project will be implemented in June 2021 and will automate the identification of impacted claims and the claim adjustments. The manual reviews of the weekly reports were used to create the requirements for the automated selection of claims.

DHS also has started work to identify and recoup any claims that were improperly paid during FY 2019-20. A report has been created to identify the claims for retroactively terminated providers during this timeframe, which includes the claims for the 56 providers identified by the Legislative Audit Bureau. The claims will be reviewed and sent for adjustment prior to June 30, 2021.

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
 www.dhs.wisconsin.gov

*Protecting and promoting the health and safety of the people of Wisconsin*

Sherry Haakenson Memo  
March 4, 2021  
Page 2

*Anticipated Completion Date:* June 2021, to implement the automated process to identify and adjust claims for providers that have been retroactively terminated and identify and adjust claims for any improperly paid retroactively terminated providers from FY 2019-20, including the 56 providers identified by the Legislative Audit Bureau.

Persons responsible for corrective action:

Christian Moran, Deputy Director  
Bureau of Systems Management, Division of Medicaid Services  
Christian.Moran@dhs.wisconsin.gov

Erica Schlicht, Assistant Inspector General, Nursing Administrator  
Office of the Inspector General  
Erica.Schlicht@dhs.wisconsin.gov





State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 22, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Children’s Health  
 Insurance Program Participant Age

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2020-303: Children’s Health Insurance Program Participant Age. This is the department’s Corrective Action Plan.

**Recommendation (2020-303): Children’s Health Insurance Program Participant Age**

*We recommend the Wisconsin Department of Health Services:*

- Work with the U.S. Department of Health and Human Services to determine a repayment amount for the instances of inappropriate federal payments made for the 215 ineligible CHIP participants we identified;

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will work with the U.S. Department of Health and Human Services to repay the federal government for instances of incorrect payments made for the 215 ineligible CHIP individuals identified during this audit.

**Anticipated Completion Date:** October 31, 2021

- Implement procedures to ensure caseworkers are addressing CARES alerts in a timely manner; and

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS will work with income maintenance agencies to identify and implement training, process and systems improvements that will ensure timely processing of CARES alerts. One specific strategy we propose is to develop a regular report to identify CHIP children 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.

**Anticipated Completion Date:** We plan to identify and develop procedures in 2021. However, given our current policy to not terminate health care coverage during the federal public health emergency, and given that the expected end of the PHE is not until the end of 2021, we will not be able to fully implement these procedures until early 2022.

- Establish a process and complete reviews of the manual eligibility determinations to ensure the correct household member was assigned as a CHIP participant.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS has identified the need for system edits in the manual certification portal in interChange that will limit workers from (among other things) assigning a CHIP participation status code to someone who is 19 years of age or older. We intend to pursue this functionality as part of the MMIS enhancement project in which DHS is currently engaged. If the MMIS enhancement project is not able to support these changes, we will pursue an ad hoc enhancement to the portal. We feel this will be a more effective and more efficient means of avoiding manual errors than maintaining our current process and catching errors during subsequent review.

***Anticipated Completion Date:***

Our intent is to implement these system edits as soon as possible, but given other systems priorities, we may not be able to implement until early 2022. Any adverse impact of this delay is mitigated by our current policy to not terminate health care coverage during the federal public health emergency, and the anticipated end of the PHE in December 2021.

Persons responsible for corrective action:

Rebecca McAtee, Director  
Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services  
[Rebecca.McAtee@dhs.wisconsin.gov](mailto:Rebecca.McAtee@dhs.wisconsin.gov)

Jonelle Brom, Director  
Bureau of Eligibility Operations and Training, Division of Medicaid Services  
[Jonellem.Brom@dhs.wisconsin.gov](mailto:Jonellem.Brom@dhs.wisconsin.gov)

Dave Varana, Director  
Bureau of Fiscal Accountability and Management, Division of Medicaid Services  
[Dave2.Varana@dhs.wisconsin.gov](mailto:Dave2.Varana@dhs.wisconsin.gov)

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 10, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Reporting of  
 Commodities on the SEFA

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2020-304: Reporting of Commodities on the SEFA. This is the department’s Corrective Action Plan.

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

*We recommend the Wisconsin Department of Health Services:*

- Ensure accurate and complete reporting of its federal programs on the statewide SEFA in accordance with federal regulations by ensuring adequate communication between staff who administer federal programs and those staff responsible for compiling its SEFA submission.

**Wisconsin Department of Health Services Planned Corrective Action:**

The preparer of the SEFA in the Bureau of Fiscal Services will send a communication annually to the fiscal points of contact in the Divisions to inquire about any new federal programs or changes to existing programs that affect the SEFA.

*Anticipated Completion Date:* November 1, 2021

Persons responsible for corrective action:

Rebecca Mogensen, Section Chief  
 Managerial Accounting, Bureau of Fiscal Services  
[Rebecca.mogensen@dhs.wisconsin.gov](mailto:Rebecca.mogensen@dhs.wisconsin.gov)



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 17, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Food Distribution  
 Cluster Physical Inventory of USDA-  
 Donated Foods

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-305: Food Distribution Cluster Physical Inventory of USDA-Donated Foods. This is the department's Corrective Action Plan.

**☑ Recommendation (2020-305): Food Distribution Cluster Physical Inventory of USDA-Donated Foods**

*We recommend the Wisconsin Department of Health Services:*

- Develop and implement formal, written policies, by June 30, 2021, that require an annual physical inventory at each storage facility be completed by Department and Health Services staff or other individuals independent of the storage facility;
- Complete by June 30, 2021, a physical inventory of all USDA-donated food commodities at the storage facilities; and
- Obtain documentation from each physical inventory conducted of USDA-donated food commodities held at storage facilities, reconcile the physical inventory to the DHS food commodities records, report any identified losses of food commodities to the USDA, and make restitution for such losses.

**Wisconsin Department of Health Services Planned Corrective Action:**

CSFP

DHS will develop written policies to require an annual physical inventory at each storage facility by Department and Health Services staff or other individuals independent of the storage facility and take a physical inventory of all USDA-donated food commodities. Documentation from each physical inventory conducted of USDA-donated food commodities held at storage facilities will be reconciled to the DHS food commodities records, and any identified losses of food commodities will be reported to the USDA.

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*

Sherry Haakenson Memo  
March 17, 2021  
Page 2

TEFAP

DHS will develop written policies to support current practice and will ensure that documentation is retained and reconciled to DHS food commodity records.

The regular, annual inventory was not completed during FY 2020 out of caution during the ongoing pandemic. Though a formal extension was not requested from the USDA, the USDA was made aware of the delay in the inventory process during regular updates between DHS and liaisons from the USDA.

*Anticipated Completion Date:* June 30, 2021, to develop written policies and take an inventory of USDA-donated food commodities. The annual, independent inventory will be taken on September 30, 2021, to correspond with the end of the federal fiscal year, and any necessary restitution to USDA based on the reconciliation of this physical inventory to DHS food commodity records will be made by November 15, 2021.

Persons responsible for corrective action:

Jenny Keeley, Commodity Supplemental Food Program Coordinator  
Division of Public Health  
[Jennifer.keeley@dhs.wisconsin.gov](mailto:Jennifer.keeley@dhs.wisconsin.gov)

Kitty Kocol, Emergency Food Assistance Program Coordinator  
Division of Public Health  
[Kitty.kocol@dhs.wisconsin.gov](mailto:Kitty.kocol@dhs.wisconsin.gov)



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 19, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Food Distribution  
 Cluster Eligibility Monitoring

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2020-306: Food Distribution Cluster Eligibility Monitoring. This is the department’s Corrective Action Plan.

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

*We recommend the Wisconsin Department of Health Services:*

- Complete the required monitoring of eligibility determination processes to ensure only eligible participants receive USDA-donated food commodities.

**Wisconsin Department of Health Services Planned Corrective Action:**

CSFP Response

The Wisconsin Department of Health Services will complete the required Commodity Supplemental Food Program (CSFP) monitoring of eligibility determination processes to ensure only eligible participants receive USDA-donated food commodities.

*Anticipated Completion Date:* September 30, 2021

TEFAP Response

DHS worked with the USDA to address the findings of their 2019 audit. In FFY 2020, TEFAP staff completed the 20 required reviews of distribution sites. Though no onsite reviews were completed during the COVID-19 pandemic, DHS completed a remote review process which included asking questions related to household eligibility determination procedures. This remote review process was deemed acceptable by the USDA. When the COVID-19 extension for site reviews expires, DHS will resume site reviews of recipient agencies and distribution sites.

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*

Sherry Haakenson Memo  
March 19, 2021  
Page 2

*Anticipated Completion Date:* Ongoing, to be determined.

Persons responsible for corrective action:

Jenny Keeley, Commodity Supplemental Food Program Coordinator  
Division of Public Health  
[Jennifer.keeley@dhs.wisconsin.gov](mailto:Jennifer.keeley@dhs.wisconsin.gov)

Kitty Kocol, Emergency Food Assistance Program Coordinator  
Division of Public Health  
[Kitty.kocol@dhs.wisconsin.gov](mailto:Kitty.kocol@dhs.wisconsin.gov)



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 19, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Food Distribution  
 Cluster Monitoring of Administrative  
 Funding

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-307: Food Distribution Cluster Monitoring of Administrative Funding. This is the department's Corrective Action Plan.

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

*We recommend the Wisconsin Department of Health Services:*

- Develop and implement formal, written policies and procedures, by June 30, 2021, for reviewing and approving recipient agency annual budgets, reviewing and approving additional purchase requests, and monitoring recipient agency payments as they are made;
- Develop and implement a comprehensive centralized tracking procedure, by June 30, 2021, for identifying and documenting approvals for recipient agency additional purchase requests, including equipment purchases; and
- Maintain consistent and complete documentation of all approvals and monitoring activities conducted for recipient agency administrative funding for each fiscal year

**Wisconsin Department of Health Services Planned Corrective Action:**

CSFP

DHS will develop and implement formal, written policies and procedures for reviewing and approving recipient agency annual budgets, reviewing and approving additional purchase requests, and monitoring recipient agency CARS reports. DHS will develop and implement a comprehensive centralized tracking procedure for identifying and documenting approvals for recipient agency additional purchase requests, including equipment purchases and maintain consistent and complete documentation of all approvals and monitoring activities conducted for recipient agency administrative funding.

*Anticipated Completion Date:* June 30, 2021

TEFAP

DHS will document its current procedures surrounding review of the annual agency budget proposals and will ensure that an email approval of each approved agency budget is saved in the file. It will begin this practice in August 2021, when agencies next submit operating budgets for FFY 2022.

DHS will document its current procedures for reviewing and approving additional purchase requests to include



Sherry Haakenson Memo  
March 19, 2021  
Page 2

email approvals, when necessary. In addition, DHS will document when approval is required prior to purchase, based on a dollar threshold.

DHS already uses a centralized SharePoint system to identify and track approvals for recipient agency purchases. As noted, DHS will ensure that its policy allows for email approvals if it becomes necessary to amend prior approvals and will ensure that all amendment emails are included in the centralized system. TEFAP will retain these records for three years plus the current year as is its current practice for USDA, and also follow DHS policy for records retention.

*Anticipated Completion Date:* Ongoing. Written policies and procedures by June 30, 2021.

Persons responsible for corrective action:

Jenny Keeley, Commodity Supplemental Food Program Coordinator  
Division of Public Health  
[Jennifer.keeley@dhs.wisconsin.gov](mailto:Jennifer.keeley@dhs.wisconsin.gov)

Kitty Kocol, Emergency Food Assistance Program Coordinator  
Division of Public Health  
[Kitty.kocol@dhs.wisconsin.gov](mailto:Kitty.kocol@dhs.wisconsin.gov)

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 15, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Medicaid Fraud  
 Control Unit Referrals

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-308: Medicaid Fraud Control Unit Referrals. This is the department's Corrective Action Plan.

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

*We recommend the Wisconsin Department of Health Services:*

- Immediately provide the State's Medicaid Fraud Control and Elder Abuse Unit (MFCEAU) all substantiated FY 2019-20 allegations that were not previously referred during FY 2019-20;
- Develop a review process to ensure required communications are made in a timely manner to the MFCEAU; and
- Comply with policies to refer certain instances of fraud or abuse it identifies to the MFCEAU on a monthly basis.

**Wisconsin Department of Health Services Planned Corrective Action:**

DHS agrees with the findings and recommendations. When reviewing the finding, the DHS Office of Caregiver Quality (OCQ) found that an email had not been forwarded to the Department of Justice (DOJ) in October of 2019. In response, OCQ sent this information to DOJ on Friday, March 12, 2021. As a corrective action, a check-in with OCQ staff has been scheduled to verify that this information is provided to the Department of Justice on a monthly basis.

**Anticipated Completion Date:** Completed

Persons responsible for corrective action:

Davis Ciotola, Director  
 Office of Caregiver Quality  
[davis.ciotola1@dhs.wisconsin.gov](mailto:davis.ciotola1@dhs.wisconsin.gov)

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*



State of Wisconsin  
**Department of Health Services**

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 19, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Medical  
 Assistance Program Provider Overpayments

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-309: Medical Assistance Program Provider Overpayments. This is the department's Corrective Action Plan.

**Recommendation (2020-309): Medical Assistance Program Provider Overpayments**

*We again recommend the Wisconsin Department of Health Services:*

- Comply with the federal regulations and return to the federal government its share of the Medicaid Assistance Program provider overpayments it has identified and communicated to providers.

**Wisconsin Department of Health Services Planned Corrective Action:**

The Department continues to disagree with this finding. Preliminary overpayments or improper payments are not subject to recoupment or reimbursement of the federal share. Only when a final report is issued and a provider has exhausted all appeals is an improper payment established. Federal regulations state an overpayment is discovered when a provider is notified of a specified dollar amount that is subject to recovery. 42 CFR § 433.316(c). Wisconsin law requires a provider to receive notice of an opportunity for a hearing before the Department may pursue a recoupment. Wis. Stat. § 49.45(2)(a)(10). A preliminary notice does not qualify as a discovery of an overpayment, because the notice does not meet the notice criteria under Wisconsin statute. Pursuant to the Department's administrative rules, the Department cannot pursue recovery of an identified overpayment until a written notice of intent to recover is issued that notifies the amount identified to be recovered and notifies the provider of its appeal right, pursuant to Wisconsin's laws. Wis. Admin. Code DHS § 108.02(9)(b).

Further, the Department was enjoined from finalizing audits from 2017 to 2020 due to an injunction put in place by the Waukesha Circuit Court. That injunction was recently made permanent and is still in place.

In addition, in July 2020 the Wisconsin Supreme Court ruled against the Department in *Papa v. DHS*. The vast majority of audits that issued preliminary reports prior to July 2020 will see some or all of the preliminary findings reversed to be in compliance with the Supreme Court ruling. In short, improper payments identified in a preliminary report are not ripe for recoupment or even the calculation of a federal share portion pursuant to federal regulations, state laws, and administrative code.

DHS has invited the Centers for Medicare and Medicaid Services (CMS) to discuss this finding on numerous

occasions, and CMS has repeatedly scheduled and then canceled the meetings.

*Anticipated Completion Date:* N/A

Persons responsible for corrective action:

Anthony J. Baize, Inspector General  
Office of Caregiver Quality  
[anthony.baize@dhs.wisconsin.gov](mailto:anthony.baize@dhs.wisconsin.gov)

1 West Wilson Street • Post Office Box 7850 • Madison, WI 53707-7850 • Telephone 608-266-9622 •  
[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

*Protecting and promoting the health and safety of the people of Wisconsin*



State of Wisconsin  
 Department of Health Services

Tony Evers, Governor  
 Karen E. Timberlake, Secretary

DATE: March 18, 2021

TO: Sherry Haakenson, Financial Audit Director  
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Opioid Program  
 Performance Reporting

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2020-310: Opioid Program Performance Reporting. This is the department's Corrective Action Plan.

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

*We recommend the Wisconsin Department of Health Services:*

- Develop formal, written procedures by June 30, 2021, to identify the sources of information necessary and steps needed to compile accurate and complete information for the Opioid program performance reports; and
- Retain in a central location all documentation that it used to support information included in each performance report it submits to the federal government.

**Wisconsin Department of Health Services Planned Corrective Action:**

The Wisconsin Bureau of Prevention Treatment and Recovery (BPTR) has begun implementing new procedures and organizational practices, and has additional improvements planned, that will lay a foundation for improved record and documentation retention for contracts and grants. These efforts include more systematic and standardized systems of filing and retention, and guidance to staff on how to follow these systems, and best practices for organizing critical documentation related to contracts, purchase orders, grants, and procurement. This system has created a better process that is structured and consistent for all grant coordinators and contract administrators to utilize. The new centralized online drive system of organizing has ensured that all key documents utilized for contracts, grants, and procurements are archived in a common location, accessible to all staff. Additional formal organizational practices are planned in the near future, which will also help ensure improved documentation and tracking for grant management and procurements such as Government Funding Opportunities.

While new contractual organizational procedures have been implemented beginning in 2019, they have become better ingrained in the BPTR practices this past year as staff have adapted to the new procedures and structures that have been put in place. Policies are currently in place to ensure performance reports received from sub-recipients are organized in a consistent and standardized method. This effort began with contract year 2019 with the creating of a new electronic shared drive folder with a formal file structure and system of organization. Each grant program and project is assigned a BPTR Program Name prior to a contract being put in place. Once a program name is created, a BPTR Contracts Specialist creates a specific folder for that grant program, and

subsequent sub-recipients for CARS contracts. The DCTS Budget and Policy Analyst creates files under a similar process for any Purchase Order grant agreements. The Contract Specialists or Budget and Policy Analyst then files all contract documents, including the signed, executed, contract in a specific Contract Documentation folder. In the same folder, Contract Administrators are also to file the specific documentation that is required over the course of a contract term. Folders are created to organize and file by each grant recipient the following: Correspondence, Drafts and Working Files, Performance Reports, Risk Assessments, Site and Remedial Monitoring. Files are organized by program name, contract year, and sub-recipient.

Utilizing this standardized file and organizational structure ensures that key records such as signed contracts, performance reports, and risk assessments are all easily identifiable, and linked together through a common folder. A majority of the BPTR contracts require sub-recipients to submit two performance reports annually, one at mid-term, and one at the conclusion of the contract. Though if approved by BPTR management some contracts use an alternative schedule for reporting.

To ensure this system of organization is consistently utilized, the BPTR plans to provide ongoing training for staff. The BPTR is also developing a new Contract Administrator guide for internal use for the Contract Administrators to have a comprehensive handbook to utilize, with written processes for training and support

The BPTR is also in the process of further refining systems for grant organization and filing. Similar to the procedures that have been put in place for contract organization, the BPTR is also implementing further structure and organizational guidance to ensure a structured approach is taken to filing and archiving grant documentation. As mentioned above a new Grant specific shared drive has been implemented for Bureau utilization. This has created a centralized location for grant files to be kept. Staff are instructed to save Notice of Awards, Federal Financial Reports, grant reports and supporting documentation, and applications in the appropriate folder. The BPTR plans to take additional steps to ensure a procedure guide is written and available for staff. As part of refining procedures, the BPTR also plans to create new tracking and signature sheets to ensure a record of approval is kept for grant reports.

Given the unique federal performance reporting required by many of the federal opioid grants the BPTR is also taking steps in the current SOR grants to better standardize performance reporting by sub-recipients. Performance reports are being developed to the specific data that is required by the federal government. This includes the development of SOR specific program reports that will be collected through an online system. Once completed by sub-recipients this data will be downloaded for BPTR to utilize for grant monitoring and federal reporting, saving and filing in one central location for all staff to access

While still newer practices, these standards will ensure the BPTR is able to better centrally locate all grant related documents, including contracts, data, and performance reports to better monitor and report grants and sub-grant contracts.

***Anticipated Completion Date:*** In progress. Written procedures by June 1, 2021

Persons responsible for corrective action:

Teresa Steinmetz, Director  
Bureau of Prevention Treatment and Recovery, Division of Care and Treatment Services  
[teresaj.steinmetz@dhs.wisconsin.gov](mailto:teresaj.steinmetz@dhs.wisconsin.gov)



Carolyn Stanford Taylor, State Superintendent

---

### Corrective Action Plan

#### Finding 2020-400: Physical Inventory of USDA-Donated Foods

##### Planned Corrective Action:

The Department of Public Instruction (DPI) was not present during a physical inventory process of the food commodities in 2020 due to pandemic restrictions. The physical inventory process includes DPI being present at the warehouse for a physical count, warehouse inspection, and reconciliation of losses, gains or damaged items. Discrepancies will be reported to the USDA and, if losses are identified, restitution will be made. The Assistant Director of the School Nutrition team will be on-site for the physical inventory count and the physical inventory process will be completed no later than June 30, 2021. The physical inventory count and other on-site requirements done at the warehouses are currently scheduled for mid-June 2021.

**Anticipated Completion Date:** No later than June 30, 2021

Person responsible for corrective action:

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

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



Tony Evers, Governor  
Amy Pechacek, Secretary-designee

---

Date: March 5, 2021

To: Lisa Kasel, Assistant Financial Audit Director  
Legislative Audit Bureau

From: Lynda Jarstad, Administrator  
Division of Operations  
Department of Workforce Development

Subject: DWD Corrective Action Plan to Finding 2020-600: Separate Reporting of COVID-19 Expenditures on the SEFA

### Corrective Action Plan

#### Finding 2020-600: Separate Reporting of COVID-19 Expenditures on the SEFA

**Planned Corrective Action:** As soon as it was pointed out that DWD inadvertently did not separately identify and report UI benefit payment expenditures funded through CARES Act programs as COVID-19 expenditures the correction was made and the SEFA resubmitted to the Department of Administration. A further review will be implemented when the state fiscal year 2021 SEFA report is completed to ensure the UI benefits properly identify the amount funded through the CARES Act program.

**Anticipated Completion Date:** The correction was made on 2/19/2021. The additional review of the state fiscal year 2021 SEFA will occur in November 2021.

Person responsible for corrective action:  
Tamara Moe, Finance Director  
Bureau of Finance  
tami.moe@dwd.wisconsin.gov

CC: Robert Cherry  
Mark Reihl  
Kathleen Reed  
Tamara Moe  
Tom McHugh



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



Tony Evers, Governor  
 Amy Pechacek, Secretary-designee

Date: March 12, 2021

To: Lisa Kasel, Assistant Financial Audit Director  
 Legislative Audit Bureau

From: Lynda Jarstad, Administrator  
 Division of Operations  
 Department of Workforce Development

Subject: Finding 2020-601: Information Technology Controls over Unemployment Insurance Systems

### Corrective Action Plan

#### **RECOMMENDATION: IMPLEMENT PLANNED CORRECTIVE ACTIONS RELATED TO CONCERNS THAT WERE IDENTIFIED IN OUR PRIOR AUDIT.**

#### **Planned Corrective Action:**

In March 2020, LAB provided three recommendations to DWD:

1. *We recommend DWD review access to privileged accounts at least biannually and access to all other accounts on at least an annual basis to determine whether each account is still required, and access remains*
  - a. Privileged Accounts: DWD will review the documents, processes, procedure, and policies related to staff access to privileged accounts and develop policy/recommendations for Departmental approval to implement the biannual review. Once approved, DWD will finalize and implement policy/recommendations by end of December 2021.
  - b. All Other Accounts: DWD will review and develop policy/recommendations for Departmental approval and once finalized, will implement the changes in a phased approach to be completed by end of March 2022.
  
2. *Recommend DWD modify or develop procedures to ensure notifications occur within 24 hours of termination, accounts are disabled within 24 hours of notification, inactive accounts are disabled after 120 days, and documentation of the access to be removed is clear, as required by the relevant standard.*
  - a. DWD developed and implemented a system for processing departures. In July 2020, DWD enhanced our system by adding an alert to the IT Security team when a person departs to deprovision accounts in a timely manner. The DWD IT Security team continues to review de-provisioning processes and provide recommendations for enhancements to the system. Upon approval from the Department, the finalized recommendations will be implemented by June 2021.

3. *We recommend DWD review annually and update or create written procedures, as needed, to clarify the documentation expected to adequately document testing and approvals for mainframe changes.*
  - a. DWD has instituted an interim internal approval process to obtain formal signoffs from business area section chiefs and bureau directors on successful completion of user acceptance testing phase. Software code is deployed to mainframe production environments only after formal approval and signoffs have been completed. DWD is also in the process of adopting a project framework model for executing all IT projects in the agency. The project framework is based on industry standards and best practices for executing IT projects. Formal approval processes will be developed with approval and implementation anticipated by March 2021.

**Anticipated Completion Dates:**

1. Account Management:
  - a. Privileged Accounts: December 2021
  - b. All Other Accounts: March 2022
2. Deprovisioning of accounts in a timely manner: June 2021
3. Document testing and approvals for mainframe changes: March 2021.

**Person responsible for corrective action:**

Name, Title: Lynda Jarstad, Division of Operations Administrator  
Division or Unit (If applicable): Division of Operations  
Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

**RECOMMENDATION: COMPLETE ACCESS REVIEWS FOR SUITES IN COMPLIANCE WITH THE STATE IT POLICIES AND STANDARDS ISSUED BY THE DEPARTMENT OF ADMINISTRATION.**

**Planned Corrective Action:**

SUITES Security Groups Reviews

Frequency of Review: Annually

Bureau of Tax and Accounting (BTA) SUITES group reviews were most recently started on 7/7/20 and completed on 8/17/20. Next review is scheduled to begin July 2021.

Reviews of SUITES access for non-BTA staff were completed last completed in July 2019. They were not completed in 2020 because of workload issues. We will begin these reviews now and expect completion by end of April 2021.

This is an internally required review. There are no external reporting requirements.

**Anticipated Completion Date:** April 2021

**Person responsible for corrective action:**

Name, Title: Jeffrey Becker, Unemployment Insurance Internal Security Coordinator  
Division or Unit (If applicable): Division of Unemployment Insurance, Bureau of Legal Affairs  
Email address: [Jeffrey.becker@dwd.wisconsin.gov](mailto:Jeffrey.becker@dwd.wisconsin.gov)

**RECOMMENDATION: COMPLETE REVIEWS OF ACCESS TO FEDERAL TAX INFORMATION IN COMPLIANCE WITH FEDERAL REQUIREMENTS.****Planned Corrective Action:**FTI Security Groups Reviews

Frequency of Review: Semi-Annually

The FTI security groups access review was completed in November 2019, but documentation of the review cannot be located. A review was started on December 4, 2020 and was completed on March 9, 2021.

This review is required by IRS. We reported to IRS in our annual fall report in 2020 that these reviews were not completed due to workload issues.

*Anticipated Completion Date:* Completed on March 9, 2021

**Person responsible for corrective action:**

Name, Title: Jeffrey Becker, Unemployment Insurance Internal Security Coordinator

Division or Unit (If applicable): Division of Unemployment Insurance, Bureau of Legal Affairs

Email address: [Jeffrey.becker@dwd.wisconsin.gov](mailto:Jeffrey.becker@dwd.wisconsin.gov)

**RECOMMENDATION: DOCUMENT ALL ACCESS REVIEWS CONDUCTED AND TAKE PROMPT ACTIONS FROM SUCH REVIEWS TO REMOVE UNNEEDED ACCESS OR EXCESSIVE ACCESS.****Planned Corrective Action:**

This recommendation is underway in conjunction with LAB's recommendation number one from March 2020. Please refer to section 1.a. and 1.b. above.

*Anticipated Completion Date:* March 2022

**Person responsible for corrective action:**

Name, Title: Lynda Jarstad, Division of Operations Administrator

Division or Unit (If applicable): Division of Operations

Email address: [lynda.jarstad@dwd.wisconsin.gov](mailto:lynda.jarstad@dwd.wisconsin.gov)

CC: Robert Cherry  
Mark Reihl  
Neeraj Kulkarni  
Tamara Moe



### Corrective Action Plan

#### **Finding 2020-700: Unallowable Costs—Higher Education Emergency Relief Fund Institutional Aid**

**Planned Corrective Action:**

UW-Green Bay staff continues to participate in Department of Education webinars and review online documentation for guidance on use of these funds. Initial guidance on use of these funds was received piecemeal and has been further clarified since the inception of the program. As noted in the report, when clarifying guidance was received the charged costs were reviewed to ensure compliance with the funding requirements. UW-Green Bay subsequently identified allowable expenses and charged these costs to the federal HEERF funds. As a result, the final financial report submitted to the federal government included only compliant expenses and was correct.

*Anticipated Completion Date:* Corrective action was taken in October 2020

Person responsible for corrective action:

Name, Title: SuAnn Detampel, Controller  
Division or Unit (If applicable): UW-Green Bay  
Email address: [detampes@uwgb.edu](mailto:detampes@uwgb.edu)