



STATE OF WISCONSIN
Legislative Audit Bureau
NONPARTISAN • INDEPENDENT • ACCURATE

Report 25-04
March 2025

State of Wisconsin

FY 2023-24 Single Audit



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State of Wisconsin

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

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March 28, 2025

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

Dear Senator Wimberger and Representative Wittke:

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

Our report contains the auditor's reports on internal control and compliance related to financial reporting and federal program administration, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards (SEFA). In fiscal year (FY) 2023-24, state agencies administered \$18.6 billion in federal financial assistance, including \$2.3 billion in assistance expended as a result of the public health emergency and separately identified in the SEFA.

We tested internal controls and compliance with laws and regulations for 25 federal programs that were selected for review using risk-based assessment criteria established by the federal government and specified in Uniform Guidance. We qualified our opinion on compliance related to certain requirements for three federal programs. We made 101 recommendations to improve administration of federal programs and to address deficiencies in internal controls over financial reporting. We also identified \$36.1 million in questioned costs that state agencies charged inappropriately to federal funds.

We followed up on the status of corrective actions to address audit findings we reported in our FY 2022-23 single audit report (report 24-3). 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,



Joe Chrisman
State Auditor

JC/CS/ss

Introduction

State agencies administered \$18.6 billion in federal financial assistance in FY 2023-24.

Wisconsin state agencies administered a total of \$18.6 billion in federal financial assistance during fiscal year (FY) 2023-24, including \$16.9 billion in cash assistance, \$1.6 billion in noncash assistance, and \$47.5 million in outstanding loan balances. This total also includes \$2.3 billion in federal financial assistance the State expended as a result of 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 2023-24 audit at the request of state agencies that administered federal financial assistance and to assist us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats. We focused our audit on the internal controls over 25 selected federal programs and tested compliance with laws and regulations related to these programs.

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

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

Our opinion on the State's FY 2023-24 financial statements was included in the State's Annual Comprehensive Financial Report (ACFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2024 and is available on DOA's website. The other required auditor's reports, accompanied by each agency's response to our findings and its corrective action plans, are included in this single audit report. This single audit report, along with other required information, is required to be submitted to the federal government under Uniform Guidance.

Federal Programs

In FY 2023-24, 15 programs accounted for 86.5 percent of the \$18.6 billion in federal financial assistance state agencies administered.

In FY 2023-24, the State administered 15 federal programs or clusters with expenditures greater than \$200.0 million. Uniform Guidance requires that certain federal programs be grouped into clusters, combined for federal reporting purposes, and audited as one overall program. The 15 largest programs or clusters accounted for 86.5 percent of the \$18.6 billion in federal financial assistance state agencies administered in FY 2023-24, as shown in Table 1.

Table 1

State of Wisconsin
Federal Programs or Clusters with Expenditures Greater than \$200.0 Million
 FY 2023-24

Federal Program or Cluster ¹	Primary Agency	Expenditures ²	Percentage of Total
Medicaid Cluster	Department of Health Services	\$ 7,857,359,245	42.3%
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	1,479,891,609	8.0
Education Stabilization Fund (ESF)	Department of Public Instruction	1,090,423,844	5.9
Highway Planning and Construction	Department of Transportation	974,519,186	5.3
Research and Development Cluster	University of Wisconsin System	954,537,299	5.1
Student Financial Assistance Cluster	University of Wisconsin System	766,782,056	4.1
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	532,666,458	2.9
Unemployment Insurance (UI) ³	Department of Workforce Development	448,157,065	2.4
Child Care and Development Fund (CCDF) Cluster	Department of Children and Families	361,124,974	1.9
Child Nutrition Cluster	Department of Public Instruction	361,030,416	1.9
Special Education Cluster (IDEA)	Department of Public Instruction	272,299,269	1.5
Temporary Assistance for Needy Families (TANF)	Department of Children and Families	266,382,087	1.4
Title I Grants to Local Educational Agencies	Department of Public Instruction	248,069,067	1.3
Children's Health Insurance Program (CHIP)	Department of Health Services	225,206,484	1.2
1332 State Innovation Waivers	Office of the Commissioner of Insurance	208,266,455	1.1
Subtotal		16,046,715,515	86.5
Other Federal Programs or Clusters ⁴		2,508,158,459	13.5
Total		\$18,554,873,974	100.0%

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

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

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

⁴ Federal programs or clusters with expenditures less than \$200.0 million.

Table 2 shows the amount of federal financial assistance administered by each state agency. Seven state agencies accounted for 95.0 percent of the federal expenditures and had primary responsibility for administering the State’s largest federal programs or clusters during FY 2023-24 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 Public Instruction (DPI), which administered the Child Nutrition Cluster, the Special Education Cluster (IDEA), Title I Grants to Local Educational Agencies, and the Education Stabilization Fund (ESF) program;
- 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 Transportation (DOT), which administered the Highway Planning and Construction program;
- the Department of Children and Families (DCF), which administered the Child Care and Development Fund (CCDF) Cluster, and Temporary Assistance for Needy Families (TANF);
- the Department of Workforce Development (DWD), which administered the Unemployment Insurance (UI) program; and
- DOA, which administered the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program.

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.

Table 2

State of Wisconsin
Summary Schedule of Expenditures of Federal Awards, by Agency
 FY 2023-24

Agency	Expenditures ¹
Department of Health Services	\$ 10,279,236,440
Department of Public Instruction	2,159,906,757
University of Wisconsin System ²	1,925,651,459
Department of Transportation	1,138,907,180
Department of Children and Families	896,193,930
Department of Workforce Development	684,511,864
Department of Administration	550,830,387
Office of the Commissioner of Insurance	208,333,680
Department of Natural Resources	143,603,304
Environmental Improvement Fund (DOA)	119,891,421
Department of Military Affairs	115,757,857
Department of Justice	72,492,661
Department of Veterans Affairs	63,831,199
Department of Revenue	61,742,481
Public Service Commission	39,095,824
Department of Agriculture, Trade and Consumer Protection	29,264,527
Wisconsin Technical College System	24,775,295
Other State Agencies ³	40,847,708
Total	\$18,554,873,974

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

² The University of Wisconsin System rebranded itself as the Universities of Wisconsin.

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

Our audit focused on 25 federal programs or clusters administered by state agencies in FY 2023-24.

As shown in Table 3, our FY 2023-24 audit focused on 19 type A programs or clusters and 6 type B programs or clusters. These programs or clusters were administered primarily by seven state agencies and accounted for 68.7 percent of the \$18.6 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 2022-23 single audit report (report 24-3). Our FY 2023-24 single audit report also includes those findings that are required to be reported under Uniform Guidance, such as findings related to the audit of the State's financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

Audit Results

We provided an unmodified opinion on federal compliance for 22 of the programs we reviewed. However, we qualified our opinion on compliance for certain requirements for three of the programs we reviewed. An auditor provides a qualified opinion on compliance when the compliance concerns are material in relation to a specific compliance area tested for a federal program or cluster.

We made 101 recommendations to state agencies pertaining to 43 findings, including 6 findings related to internal control deficiencies we identified in our audit of the State's ACFR (report 24-23). We considered 4 of the findings to be material weaknesses and 36 to be significant deficiencies. The remaining three findings were related to other matters that did not have a related material weakness or significant deficiency.

We also questioned \$36.1 million in expenditures that state agencies charged inappropriately to federal funds. The largest amount of questioned costs, \$35.1 million, related to the Summer Electronic Benefit Transfer Program for Children (Summer EBT). This program was not selected as a major program for audit during our FY 2023-24 audit, but due to issues identified during audit fieldwork, we questioned costs related to the program. We also questioned \$969,841 related to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program and \$35,159 related to the Student Financial Assistance Cluster.

For the Summer EBT program, we identified that the Department of Health Services (DHS) recorded \$58.3 million in expenditures in June 2024, which resulted in the drawdown of \$58.3 million in federal revenues. However, the expenditures were not based on participant's food purchases, resulting in federal funds being drawn in advance of program expenditures. We question \$35.1 million in expenditures recorded by DHS, representing the portion of the \$58.3 million that had not been used by participants for eligible food purchases as of June 30, 2024, and report a material weakness in DHS's internal controls related to federal cash management procedures.

Finally, we followed up on the progress of state agencies to address recommendations we made in our FY 2022-23 single audit report (report 24-3). The federal government will work with state agencies to resolve the new and continuing concerns we identified.

Table 3

State of Wisconsin
Federal Programs or Clusters Selected for Audit
 FY 2023-24

Federal Program or Cluster ¹	Primary Agency	Expenditures ²
Medicaid Cluster	Department of Health Services	\$ 7,857,359,245
Supplemental Nutrition Assistance Program (SNAP) Cluster	Department of Health Services	1,479,891,609
Student Financial Assistance Cluster	UW System	766,782,056
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	532,666,458
Child Nutrition Cluster	Department of Public Instruction	361,030,416
Special Education Cluster (IDEA)	Department of Public Instruction	272,299,269
Temporary Assistance for Needy Families (TANF)	Department of Children and Families	266,382,087
Title I Grants to Local Educational Agencies	Department of Public Instruction	248,069,067
Children's Health Insurance Program (CHIP)	Department of Health Services	225,206,484
1332 State Innovation Waivers	Office of the Commissioner of Insurance	208,266,455
Child Support Services	Department of Children and Families	75,024,693
Clean Water State Revolving Fund	Department of Natural Resources	69,894,840
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Department of Health Services	66,314,450
Drinking Water State Revolving Fund	Department of Natural Resources	65,929,371
Social Services Block Grant	Department of Health Services	42,831,883
Block Grants for Prevention and Treatment of Substance Abuse	Department of Health Services	40,532,407
Pandemic EBT Food Benefits	Department of Health Services	36,720,725
Disability Insurance/Supplemental Security Income (SSI) Cluster	Department of Health Services	35,381,184
Homeowner Assistance Fund	Department of Administration	30,927,248
Geographic Programs – Great Lakes Restoration Initiative	Department of Natural Resources	16,241,540
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Public Health Emergency Response grant)	Department of Health Services	14,767,657
Emergency Rental Assistance Program	Department of Administration	13,274,253
English Language Acquisition State Grants	Department of Public Instruction	10,373,376
Dairy Business Innovation Initiatives	UW System	9,969,574
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public health or Healthcare Crises (Health Disparities grant)	Department of Health Services	8,627,727
Total		\$12,754,764,074

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

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

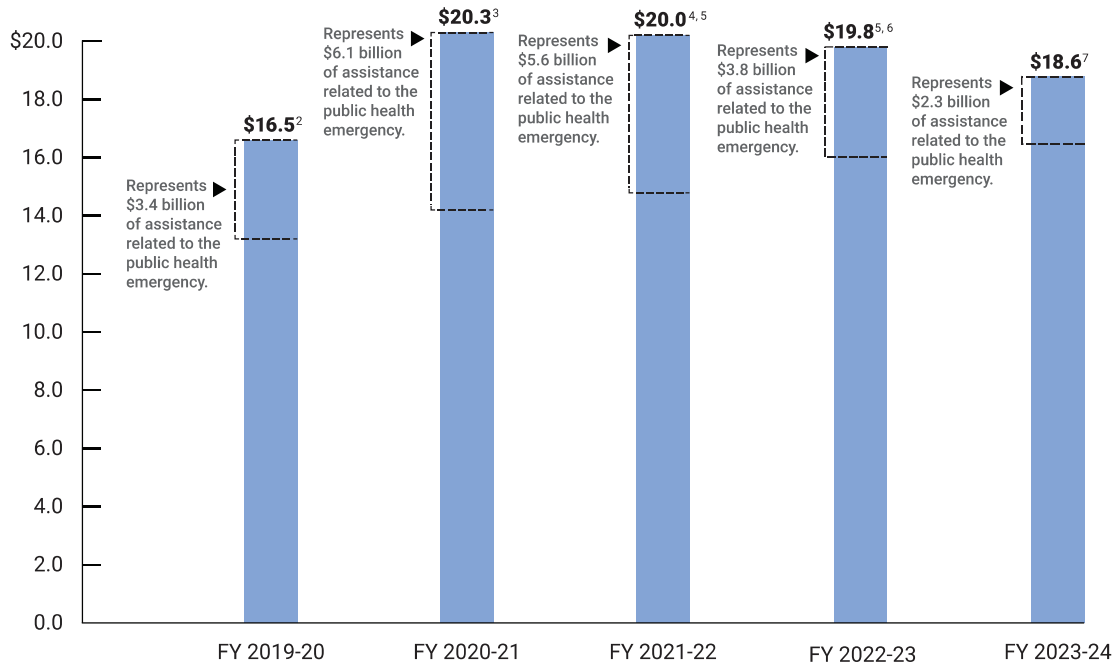
Federal Funding for the Public Health Emergency

From FY 2019-20 through FY 2023-24, the State reported in its SEFAs that \$21.2 billion in federal funding was provided to address the public health emergency.

Total federal financial assistance decreased by \$1.2 billion from \$19.8 billion in FY 2022-23 to \$18.6 billion in FY 2023-24, or by 6.2 percent, as shown in Figure 1. As reported in the SEFAs from FY 2019-20 through FY 2023-24, the State expended \$21.2 billion in federal funding provided to address the public health emergency.

Figure 1

State of Wisconsin Total Federal Financial Assistance¹ (in billions)



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

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

³ Includes \$6.1 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

⁴ Includes \$5.6 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

⁵ Includes adjustment of prior year total federal financial assistance due to transfers in FY 2023-24 of prior year expenditures.

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

⁷ Includes \$2.3 billion of federal financial assistance related to the public health emergency, and separately identified in the SEFA.

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

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

Under these and other federal laws, the State received additional federal funding for certain existing programs or clusters, including the Medical Assistance (MA) Program, as well as funding under new programs, including the CSLFRF and ESF programs. Although the public health emergency expired on May 11, 2023, which was prior to the beginning of FY 2023-24, state agencies continued to spend federal funding provided to address the public health emergency.

In FY 2023-24, the State expended \$2.3 billion in federal funding as a result of the public health emergency. The \$1.1 billion in expenditures reported for the ESF grant was the largest amount of expenditures reported in the SEFA by the State in FY 2023-24 for the public health emergency. Other programs or clusters that received additional federal funding for the public health emergency, as separately identified in the SEFA, are shown in Table 4.

Table 4

**State of Wisconsin
Federal Expenditures Related to the Public Health Emergency¹
FY 2023-24**

Federal Program or Cluster ²	Primary Agency	Expenditures ³
Education Stabilization Fund (ESF) ⁴	Department of Public Instruction	\$ 1,090,423,844
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Department of Administration	532,666,458
Child Care and Development Fund Cluster (CCDF) ⁴	Department of Children and Families	138,297,319
Disaster Grants – Public Assistance (Presidentially Declared Disasters) ⁴	Department of Health Services Department of Military Affairs	111,267,004
Medicaid Cluster	Department of Health Services	82,261,670
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Department of Health Services University of Wisconsin System	56,189,427
Pandemic EBT Food Benefits	Department of Health Services	36,720,725
Highway Planning and Construction ⁴	Department of Transportation	36,261,365
Homeowner Assistance Fund	Department of Administration	30,927,248
Other Federal Programs or Clusters ⁵		159,665,067
Total		\$2,274,680,127

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

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

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

⁴ Under Uniform Guidance, this program/cluster was not selected for audit in FY 2023-24.

⁵ Includes expenditures under an additional 61 programs as reported in the SEFA.

Education Stabilization Fund

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

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

During FY 2023-24, DPI expended \$1.1 billion under the ESF.

During FY 2023-24, DPI expended ESF funds from the ESSER Fund, the EANS Fund, and the GEER Fund. These funds were primarily provided to local educational agencies and private schools to address various needs related to the public health emergency, including sanitation, technology, equipment, and remodeling costs. DPI reported in the SEFA that it expended \$1.1 billion under the ESF during FY 2023-24. There was a remaining balance of \$507.5 million in funding related to the public health emergency as of June 30, 2024.

Coronavirus State and Local Fiscal Recovery Funds

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

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

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

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

During FY 2023-24, state agencies expended \$532.7 million under the CSLFRF program.

As of March 20, 2025, accounting records show a remaining balance of \$694.4 million in CSLFRF funding.

During FY 2023-24, the State reported \$138.3 million in expenditures related to the public health emergency under the CCDF Cluster.

During FY 2023-24, the State reported \$111.3 million in expenditures related to the public health emergency under the Disaster Grants—Public Assistance (Presidentially Declared Disasters) grant.

Further, federal regulations stipulate that eligible expenditures must be “incurred” between March 3, 2021, and December 31, 2024, and be expended by September 30, 2026, for the investments in HUD and U.S. Department of Transportation programs, and through December 31, 2026, for all other eligible uses. State agencies reported in the SEFA that they expended \$532.7 million in funds from the CSLFRF program during FY 2023-24. The largest portion of these expenditures were reported by DOA.

As of March 20, 2025, DOA’s accounting records show a remaining balance of \$694.4 million in CSLFRF funds. In addition, according to accounting records, \$165.2 million in interest earnings have been received since the inception of the program.

Child Care and Development Fund Cluster

The CCDF Cluster is the primary federal funding source to help certain low-income families access child care and to improve the quality of child care for all children. DCF was awarded additional federal funding for this program during the public health emergency, including \$51.6 million under the CARES Act, \$148.8 million under CRRSAA, and \$589.0 million under ARPA. As approved by the Joint Committee on Finance, this additional federal funding was primarily used for the Child Care Counts program, which provided assistance to child care providers affected by the public health emergency. During FY 2023-24, the State reported in the SEFA that it expended \$138.3 million in funding related to the public health emergency under the CCDF Cluster, including amounts expended by DCF, the Child Abuse and Neglect Prevention Board, and UW-Stevens Point. There was a remaining balance of \$15.9 million in funding related to the public health emergency at June 30, 2024.

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

In February 2021, a presidential memorandum was issued extending certain federal support to increase the reimbursement and other assistance provided by the Federal Emergency Management Agency (FEMA) to states in order to combat COVID-19. The memorandum allowed FEMA to pay 100 percent of the costs of activities that had previously been determined to be eligible from the beginning of the public health emergency in January 2020 through the Disaster Grants—Public Assistance (Presidentially Declared Disasters) grant, which is administered by the Department of Military Affairs (DMA). In FY 2023-24, the State reported expending a total of \$111.3 million in funding related to the public health emergency under this grant. DMA and DHS received most of the funding under this program for expenditures related to the public health emergency, including for certain prior-year expenditures for which the funding source was changed in order to receive funding under this program. DHS reported in the SEFA that it expended \$76.2 million under this program during

FY 2023-24 related to the public health emergency. DMA reported in the SEFA that it expended \$29.2 million under this program during FY 2023-24 related to the public health emergency

Medical Assistance Program

In FY 2023-24, DHS reported \$82.3 million in additional federal funds received as a result of the public health emergency for the MA Program.

The federal Families First Coronavirus Response Act provided a temporary 6.2 percent increase in Wisconsin's Federal Medical Assistance Percentage (FMAP) for benefit payments, subject to certain requirements to maintain benefits under the provisions in place as of January 2020. The FMAP is the percentage of MA Program expenditures the federal government will fund for the State. The Consolidated Appropriations Act, 2023, which was enacted in December 2022, provided that the temporary increase would be phased out during the period from March 2023 through December 2023. For the period July 1, 2023, through September 30, 2023, the temporary increase to Wisconsin's FMAP was reduced to 2.5 percent and for the period October 1, 2023, through December 31, 2023, the temporary increase was further reduced to 1.5 percent. DHS reported an additional \$82.3 million in funding under the increased FMAP.

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program

During FY 2023-24, DHS and UW System expended a total of \$56.2 million in funding related to the public health emergency under the ELC program.

The Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program assists states in protecting public health and safety by enhancing the capacity of public health agencies to effectively detect, respond, prevent, and control known and emerging infectious diseases. DHS was awarded \$725.3 million in ELC funding related to the public health emergency. DHS, with the Wisconsin State Lab of Hygiene, expended ELC funds to increase the testing capacity for COVID-19, including payments to local public health agencies, testing sites, and laboratories. During FY 2023-24, DHS reported in the SEFA that it expended \$41.1 million in funding related to the public health emergency under the ELC program, and UW System reported that it expended \$15.1 million. There was a remaining balance of \$241.3 million in funding related to the public health emergency as of June 30, 2024.

Pandemic EBT Food Benefits Program

During FY 2023-24, DHS provided \$36.7 million in benefits under the Pandemic EBT Food Benefits program.

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

upon SNAP eligibility data for families with children under six who receive SNAP benefits and were not enrolled in school for 2022-2023.

DHS reported in the SEFA that \$36.7 million in benefits for this program were used by participants for food purchases during FY 2023-24. The Pandemic EBT Food Benefits program ended in September 2023, and as of June 30, 2024, DHS reported a balance of \$886,664 in outstanding benefits that had been issued that could be used by participants in FY 2024-25 on eligible food purchases

Highway Planning and Construction

During FY 2023-24, DOT expended \$36.3 million in funding related to the public health emergency under the Highway Planning and Construction program.

The Highway Planning and Construction program provides funding to assist states in providing for construction, preservation, and improvement of highways and bridges on eligible routes and for other special projects. DOT was awarded \$186.6 million in additional federal funding for this program under CRRSAA. During FY 2023-24, DOT reported in the SEFA that it expended \$36.3 million in funding related to the public health emergency under the Highway Planning and Construction program. A balance of \$0.5 million remains to be expended.

Homeowner Assistance Fund

During FY 2023-24, DOA expended \$30.9 million under the Homeowner Assistance Fund.

The HAF program was established under ARPA to mitigate financial hardships resulting from the public health emergency, including for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, losses of utilities or home energy services. The State was advanced \$9.3 million in HAF program funding in May 2021 and \$83.4 million in March 2022. DOA is responsible for administering the program and reported in its eligibility and benefit determination system that a total of 3,291 applicants received benefit payments in FY 2023-24. During FY 2023-24, DOA reported in the SEFA that it expended \$30.9 million under the Homeowner Assistance Fund, and an award balance of \$6.6 million remains as of June 30, 2024.

Other Federal Funding for the Public Health Emergency

The remaining \$159.7 million shown in Table 4 related to other programs or clusters that received additional federal funding for the public health emergency as separately identified in the SEFA. The largest of these other programs included:

- \$20.7 million reported by DPI under the Child Nutrition Cluster;
- \$15.5 million reported by DOA under the Community Development Block Grants program;
- \$14.9 million reported by DHS under the Immunization Cooperative Agreements;

- \$14.5 million reported by DHS under the Public Health Emergency Response grant; and
- \$13.3 million reported by DOA under the Emergency Rental Assistance program.

Subrecipient Monitoring

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

For many federal programs, it is typical that state agencies will enter into agreements with local governments, nonprofit organizations, or others, to carry out a federal award on behalf of the state agency. In these instances, the state enters into a subrecipient relationship with the local government or other organization. For example, DPI enters into agreements with local school districts to administer federal programs, such as the School Breakfast Program or special education aids. When a state agency chooses to enter into a subrecipient relationship with another entity, the state agency retains responsibility for ensuring the federal award is carried out in accordance with federal rules and regulations. To do this, the state agency is responsible for monitoring the subrecipient through review of reports and expenditure documentation, and on-site visits, as determined appropriate.

We made 18 recommendations for state agencies to develop monitoring plans, complete subrecipient risk assessments, and ensure monitoring is adequately documented.

As part of our audit work, we reviewed the policies and procedures state agencies had in place to ensure that adequate monitoring of subrecipients is taking place. As part of our FY 2023-24 audit, we reported 7 findings related to subrecipient monitoring for 7 of the 25 major programs audited at three state agencies, including DHS, the Department of Natural Resources, and UW-Madison. We made 18 recommendations for state agencies to develop monitoring plans, complete subrecipient risk assessments, ensure monitoring is adequately documented, and update procedures related to assessing and communicating with subrecipients. It will be important for state agencies to assess subrecipient monitoring policies and procedures and to ensure adequate steps are being taken to ensure federal funding is being expended appropriately.

Federal Funding Accountability and Transparency Act Reporting

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

State agencies are required to complete the reporting for federal grant programs that are subject to the FFATA reporting requirements. Some programs, such as new funding the State received from the

U.S. Department of the Treasury related to the public health emergency, are not subject to the FFATA reporting requirements as there are other similar reporting requirements established for these programs.

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

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

During our FY 2022-23 audit, we found that some state agencies either reported inaccurate subaward information in FSRS or subaward information was reported late. We also reported a concern with how DOA submitted subaward modifications on behalf of other state agencies. DOA's reporting resulted in information being misstated on *USAspending.gov*, resulting in inaccurate information being presented to interested parties and the public.

We made 11 recommendations to state agencies to improve FFATA reporting.

During our FY 2023-24 audit, we followed up on the progress of state agencies to improve FFATA reporting, and we completed testing of FFATA reporting. We found most agencies took steps to resolve our prior year audit findings. However, we continued to identify concerns with FFATA reporting during our FY 2023-24 audit. We identified six findings related to FFATA reporting at five state agencies that related to 9 of the 25 major programs audited in FY 2023-24. We made a total of 11 recommendations to state agencies to improve FFATA reporting, including recommendations to DOA to change its reporting of subaward modifications to follow FSRS guidance, and to provide guidance and training to state agencies. We also made recommendations regarding FFATA reporting to DCF, DHS, DPI, and UW-Madison. It will be important for state agencies to carefully review procedures for FFATA reporting and take steps to improve the accuracy and timeliness of reporting. We will follow up on the status of these findings as part of our FY 2024-25 single audit.

Student Financial Assistance Program

As part of our FY 2023-24 single audit, we reviewed controls and compliance related to UW System's administration of the Student Financial Assistance Cluster. The Student Financial Assistance Cluster includes administration of grant programs, such as the Federal Pell Grant Program, as well as loan programs, such as the Federal Direct Student Loans program.

We identified concerns in two primary areas of the administration of the Student Financial Assistance Cluster by UW institutions.

UW System institutions are responsible for determining eligibility and disbursing federal financial assistance to students attending the institution. As part of our FY 2023-24 single audit, we identified concerns in two primary areas: return of student funds and enrollment reporting. UW institutions are responsible for monitoring student enrollment and attendance in enrolled courses and for returning federal financial assistance to the federal government, such as when a student

fails to attend enrolled courses or fully withdraws from the institution. We identified concerns with the calculation of funds UW institutions determined were required to be returned to the federal government. We identified a total of \$35,159 that was not returned to the federal government as required across 5 UW institutions, including UW-Madison, UW-Parkside, UW-Platteville, UW-River Falls, and UW-Whitewater.

UW institutions are also responsible for reporting the enrollment status of students to the National Student Loan Data System (NSLDS). Timely and accurate reporting of student enrollment is important to ensure the U.S. Department of Education has accurate information to establish loan repayment provisions and to accomplish other purposes. We reported findings with enrollment reporting procedures at three institutions: UW-Madison, UW-Milwaukee, and UW-Oshkosh.

We made recommendations to the UW institutions to establish or modify procedures related to return of student financial assistance funding, enrollment reporting, and in other areas. We will follow up on the status of these findings as part of our FY 2024-25 single audit.

Infrastructure Investment and Jobs Act

Certain state agencies received awards under the Infrastructure Investment and Jobs Act (IIJA) and expended IIJA funding during FY 2023-24.

In November 2021 the federal government enacted the Infrastructure Investment and Jobs Act (IIJA), which includes funding for transportation, drinking water programs, broadband programs, and cybersecurity initiatives. The federal Office of Management and Budget has not required a separate designation of the expenditure of IIJA funding in the SEFA. It was anticipated that IIJA funding would be received to supplement existing federal programs, such as the Highway Planning and Construction program, the Clean Water State Revolving Fund, and the Drinking Water State Revolving Fund, and to create new federal programs.

As part of our audit work, we inquired of certain state agencies regarding the extent of federal awards and FY 2023-24 expenditures of IIJA funding. We identified four state agencies that received IIJA awards and expended funding in FY 2023-24. According to information provided by these agencies, we identified the following:

- DOT was awarded \$5.2 billion in funding related to a number of transportation-related grant programs, including the Highway Planning and Construction program, and expended \$724.0 million in IIJA funding in FY 2023-24;
- DNR was awarded \$222.2 million under the Drinking Water State Revolving Fund, and expended \$48.5 million in FY 2023-24;
- DNR was awarded \$107.0 million under the Clean Water State Revolving Fund, and expended \$49.4 million in FY 2023-24;

- DOA was awarded \$95.0 million in funding under the Weatherization Assistance for Low-Income Persons program, and expended \$14.4 million in FY 2023-34; and
- The Public Service Commission was awarded \$26.4 million in IIJA funding across a number of programs, including \$10.2 million for the Grid Infrastructure Deployment and Resilience grant, and expended \$2.1 million in IIJA funding in FY 2023-24.





Auditor's Report





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

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

We have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2024, and have issued our report thereon dated December 18, 2024.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024.

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 and other matters associated with the Deferred Compensation Fund, the UW Hospitals and Clinics Authority, or the UW Foundation.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2024-001 through 2024-006 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Responses to Findings

Government Auditing Standards require the auditor to perform limited procedures on the agency-specific written response to the findings identified in the audit and described in Section II of the Schedule of Findings and Questioned Costs. The corrective action plans begin on page 328. The responses and corrective action plans were not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

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

LEGISLATIVE AUDIT BUREAU

Legislative Audit Bureau

December 18, 2024

Auditor's Reports on Federal Programs



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

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Wisconsin’s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of Wisconsin’s major federal programs for the year ended June 30, 2024. The State of Wisconsin’s major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinion on Dairy Business Innovation Initiatives

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Dairy Business Innovation Initiatives program for the year ended June 30, 2024.

Qualified Opinion on Child Nutrition Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Child Nutrition Cluster for the year ended June 30, 2024.

Qualified Opinion on Children’s Health Insurance Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Children’s Health Insurance Program for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Wisconsin complied, in all material respects, with the compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs that are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of

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Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Matters Giving Rise to Qualified Opinions

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

Assistance Listing Number	Major Federal Program	Compliance Requirement	Finding Number
10.176	Dairy Business Innovation Initiatives	Cash Management	2024-713
10.553/10.555/10.556/ 10.559/10.582	Child Nutrition Cluster	Reporting	2024-400
93.767	Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility	2024-300

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

Other Matter—Federal Expenditures Not Included in the Compliance Audit

The State of Wisconsin's basic financial statements include the operations of the following discretely presented component units: Wisconsin Housing and Economic Development Authority, Wisconsin Economic Development Corporation, and the University of Wisconsin Hospitals and Clinics Authority. These entities expended \$634.6 million in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2024. Our audit, as described under the Auditor's Responsibilities for the Audit of Compliance section of the report, did not include the operations of these discretely presented component units because they engaged other auditors to perform an audit of compliance in accordance with audit requirements of Uniform Guidance.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to in the first paragraph occurred, whether due to fraud or error, and to express an opinion on the State of Wisconsin's compliance based on our audit. Reasonable assurance is a high level of assurance but

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with Uniform Guidance and that are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2024-100, 2024-101, 2024-200, 2024-201, 2024-301 through 2024-309, 2024-700 through 2024-710, 2024-712, 2024-714, 2024-715, 2024-800, 2024-801, and 2024-900 through 2024-903. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that

material noncompliance with a type of compliance requirement of a federal program will not be prevented, or that material noncompliance will not be detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2024-300, 2024-301, 2024-400, and 2024-713 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 2024-100, 2024-101, 2024-200, 2024-201, 2024-302, 2024-303, 2024-305 through 2024-309, 2024-700 through 2024-706, 2024-708 through 2024-712, 2024-714, 2024-715, 2024-800, 2024-801, 2024-900, 2024-901, and 2024-903 to be significant deficiencies.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the State of Wisconsin as of and for the year ended June 30, 2024, 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 18, 2024, which contains unmodified opinions on those financial statements. Our report included a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 18, 2024. 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



March 26, 2025

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 2023-24, DOA administered \$550.8 million in federal financial assistance.

We tested DOA's internal controls and compliance with grant requirements for two type A programs: Homeowner Assistance Fund (HAF) (Assistance Listing number 21.026) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027). We also tested the Emergency Rental Assistance (ERA) Program (Assistance Listing number 21.023), which is a type B program. We identified the following internal control and compliance concerns:

- Homeowner Assistance Fund—Service Organization Internal Controls (Finding 2024-100); and
- Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting (Finding 2024-101).

In addition, we followed up on the progress of DOA in addressing Findings 2023-100 through 2023-106 of our FY 2022-23 audit (report 24-3), as well as Finding 2022-102 and Finding 2022-103 of our FY 2021-22 audit (report 23-4). DOA implemented corrective actions to address Findings 2023-100, 2023-102 through 2023-105, 2022-102, and 2022-103; and to partially address Findings 2023-101 and 2023-106.

In report 24-23, we evaluated DOA's internal controls over financial reporting for FY 2023-24. In Section II of the Schedule of Findings and Questioned Costs, which begins on page 146, we include five internal control concerns related to DOA's internal controls over financial reporting (Findings 2024-001, 2024-002, 2024-003, 2024-004, and 2024-006).

We also followed up on the progress of DOA in addressing financial reporting concerns related to information technology security controls (Findings 2023-001 through 2023-003 from report 23-26 and Finding 2020-001 from report 21-6). DOA implemented corrective actions to partially address Findings 2023-001, 2023-002, 2023-003, and 2020-001.

It is important for DOA to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 171 and describes the status of these findings as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

Finding 2024-100: Homeowner Assistance Fund—Service Organization Internal Controls

Background:

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

To administer the HAF program, DOA contracted with a service organization to host and maintain a computer system to assist in determining the eligibility of individuals applying for HAF benefits, approving these benefits, storing information on HAF applicants, and for reporting HAF activities to the federal government.

During our FY 2022-23 single audit (report 24-3), we identified concerns that DOA did not have sufficient procedures in place to obtain the service organization audit report from its service organization for HAF nor to use the service organization audit report as a tool to assess the effectiveness of the internal controls for the computer system maintained by the service organization. We recommended that DOA obtain the service organization audit report for the computer system used to administer the HAF program and complete a review of this report, assess the effectiveness of the internal controls for the computer system maintained by the service organization, and review the complementary user entity controls at DOA that are required to be in place for it to rely on the service organization audit report. In addition, DOA was to document its review, and to implement user entity controls if needed (Finding 2023-101).

In its response to our recommendations, and as noted in the Summary Schedule of Prior Audit Findings, DOA requested and received the service organization audit report. In addition, DOA developed procedures to:

- review the service organization audit report;
- assess the effectiveness of the internal controls on the computer system maintained by the service organization; and
- review the complementary user entity controls that are required to be in place for it to rely on the service organization audit report, and to implement user entity controls if needed.

DOA indicated it had completed in June 2024 a preliminary review of the service organization audit report, including the opinion, testing exceptions, and complementary user-entity controls, but DOA had not completed its assessment of the effectiveness of the internal controls on the computer system maintained by the service organization nor documented its review.

Criteria:

Under 2 CFR s. 200.303, DOA is responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the award terms and conditions. This includes instances in which management contracts with a service organization, which is an organization that provides services to another entity and whose services are relevant to the entity's internal controls.

When using a service organization, the entity should gain assurances that the internal controls at the service organization are operating effectively because weaknesses in the service organization's internal controls could affect the activity of the entity. Such assurances could be gained through a service organization audit, which includes a report on the service organization's internal controls by an independent auditor. One type of audit that may be completed includes an opinion on the fairness of management's description of the internal controls in place at the service organization, whether the auditor believes the service organization's internal controls are suitably designed to achieve the internal control objectives, and whether the service organization's internal controls are effective at achieving the internal control objectives. In addition, an entity relying on a service organization audit report should review the complementary user entity controls referenced in the report and ensure these controls or others are in place at the entity.

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

Condition:

In May 2024, DOA requested and received the April 2024 service organization audit report that covered the period from September 1, 2023, to February 29, 2024. We found that DOA developed procedures to review the service organization audit report, assess the effectiveness of the internal controls on the computer system maintained by the service organization, and assess the complementary user entity controls. However, DOA did not complete its review and assessment of the April 2024 service organization audit report during FY 2023-24.

Context:

During FY 2023-24, DOA expended \$30.9 million in HAF funding. DOA reported that \$27.8 million, or 89.9 percent of the expenditures, was for benefit payments to various entities such as mortgage and utility companies on behalf of individuals who had their eligibility determinations processed by the computer system maintained by DOA's service organization. We reviewed and discussed with DEHCR its procedures for determining eligibility for HAF participants, including its reliance on the computer system maintained by the service organization.

Questioned Costs:

None.

Effect:

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

Cause:

Although DOA developed procedures to obtain and review the service organization audit report for HAF, it did not complete its review and assessment of the service organization audit report until October 2024.

Recommendation

We recommend the Wisconsin Department of Administration implement its new policies and procedures to review and assess the service organization audit report for the Homeowner Assistance Fund to establish and maintain effective internal control over federal awards.

Finding 2024-100: Homeowner Assistance Fund—Service Organization Internal Controls

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

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

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-101: Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting

Background:

Subawards of \$30,000 or more are subject to Federal Funding Accountability and Transparency Act (FFATA) reporting for certain grant programs administered by the State. During FY 2023-24, DOA’s Division of Executive Budget and Finance was responsible for uploading required FFATA information into the FFATA Subaward Reporting System (FSRS) based on information reported by certain state agencies that had identified subawards subject to FFATA reporting. DOA also provided guidance and technical assistance to agencies on FFATA reporting requirements.

During our FY 2022-23 single audit (report 24-3), we identified concerns that DOA’s method of reporting modifications to subawards in FSRS resulted in an overstatement of the subaward information in FSRS and on *USAspending.gov*. In report 24-3, we

recommended that DOA alter its approach and report only the amount of subaward modifications, update guidance to agencies, and provide training to state agencies on appropriate reporting (Finding 2023-106). We also recommended that DOA maintain its current approach of reporting cumulative amounts with subaward modifications only if it received specific guidance from the Office of Management and Budget (OMB) that its current reporting was appropriate. DOA agreed with our recommendations. Further, in January 2025 the U.S. Department of Health and Human Services sustained the audit finding and recommended that DOA revise and resubmit any reports that contained inaccurate data.

Criteria:

Under 2 CFR s. 170, FFATA reporting is to be submitted no later than the last day of the month following the month in which the creation or the change to a subaward was made. Guidance on *FSRS.gov*, including a series of frequently asked questions, indicates what is required to be reported. The guidance on *FSRS.gov* indicates that modifications to subawards, such as a de-obligation in the award amount or other corrections, should be made in the original subaward record in FSRS. Further, guidance posted on the U.S. General Services Administration (GSA) website in spring 2024 provided clarification that when a subaward is modified, the preparer should update the original entry in FSRS. The guidance also indicated that if information for a subaward changes, the preparer is to update the original report in FSRS.

Condition:

In response to our prior year recommendation, DOA contacted OMB for clarification on the FFATA reporting requirements. OMB's response indicated that DOA should "use the total amount after adjusted," in reporting subaward modifications in FSRS. DOA interpreted this guidance to mean it would continue its established process for reporting subaward modifications by reporting the cumulative amount of the subaward, not just the modification, in FSRS. Therefore, DOA did not alter its reporting of subaward modifications in FSRS for FY 2023-24. For example, in reviewing subaward information on *USAspending.gov* for a subaward related to the Temporary Assistance for Needy Families grant (Assistance Listing number 93.558), we found that the total subaward was overstated on *USAspending.gov* because DOA reported cumulative amounts for each modification.

Context:

DOA staff were responsible for submitting subaward information in FSRS on behalf of most state agencies, including the departments of Children and Families and Natural Resources. We discussed DOA's procedures for reporting in FSRS, including the information it provided to agencies and how award modifications were reported. We reviewed the frequently asked questions related to FFATA reporting that were provided on *FSRS.gov*, and the updated guidance on the GSA website. We reviewed information that state agencies submitted to DOA, and we obtained the related documentation from FSRS for those major programs for which FFATA reporting was subject to audit. As a result, we referenced this finding to the major programs audited for FY 2023-24 for which FFATA reporting was subject to audit and for which DOA was responsible for FFATA reporting. We also followed up on the status of the prior year audit finding and the steps DOA took to address the finding.

Questioned Costs:

None.

Effect:

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

Cause:

In our prior audit, DOA indicated that it relied on guidance from an OMB official who indicated that cumulative subaward amounts should be used when modifications to subawards are reported in FSRS. However, DOA did not have documentation to support the guidance it obtained. In our current audit, DOA relied on its March 2024 inquiries of OMB subsequent to our recommendations in March 2024, which DOA interpreted as a requirement to continue its current procedures.

Recommendation

We recommend the Wisconsin Department of Administration:

- *alter its approach to report subaward modifications as an adjustment to the original subaward record in the FFATA Subaward Reporting System (FSRS) based on the guidance on FSRS.gov;*
- *update the existing Department of Administration guidance being used by state agencies to provide subaward modifications to the Department of Administration for submission in FSRS; and*
- *provide training to state agencies to ensure consistent reporting across state agencies.*

Finding 2024-101: Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting

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

<u>Award Numbers</u>	<u>Award Years</u>
00E02393	2018
00E02349	2018
00E02456	2019
00E02824	2020
00E03252	2022
00E03490	2023

Questioned Costs: None

Temporary Assistance for Needy Families (Assistance Listing number 93.558)

<u>Award Number</u>	<u>Award Year</u>
2301WITANF	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

■ ■ ■ ■

Department of Children and Families

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2023-24, DCF administered \$896.2 million in federal financial assistance.

We tested DCF's internal controls and compliance with grant requirements for the following programs:

Type A Programs

1. Temporary Assistance for Needy Families (TANF) (Assistance Listing number 93.558)
2. Child Support Services (Assistance Listing number 93.563)

Type A Programs *for which DCF received funding from another state agency*

3. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027) for which DCF received funding from the Department of Administration (DOA)
 4. Social Services Block Grant (SSBG) (Assistance Listing number 93.667) for which DCF received funding from the Department of Health Services (DHS)
 5. Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing number 93.959) for which DCF received funding from DHS
-

We identified the following internal control and compliance concerns:

- Temporary Assistance for Needy Families—Work Verification Plan (Finding 2024-200); and
- Temporary Assistance for Needy Families—Federal Funding Accountability and Transparency Act Reporting (Finding 2024-201).

In addition, we followed up on the progress of DCF in addressing Findings 2023-200 through 2023-202 of our FY 2022-23 audit (report 24-3). DCF implemented corrective actions to address these findings.

Finding 2024-200: Temporary Assistance for Needy Families—Work Verification Plan

Background:

DCF receives funding from the U.S. Department of Health and Human Services (DHHS) under the TANF grant, which is used to administer Wisconsin's W-2 program.

Criteria:

Under 45 CFR s. 261.20, a state administering TANF must meet certain work participation rates and submit work participation data to DHHS that allows DHHS to measure the state's success in requiring work-eligible individuals to participate in the 12 countable work activities specified in 45 CFR s. 261.30. Under 45 CFR s. 261.62, a state is required to implement procedures to ensure the accuracy of the data submitted to DHHS, including by developing a work verification plan for approval by DHHS. The work verification plan is required to include a description of the documentation used to monitor work participation and to ensure that the actual hours of participation are reported, and a description of the internal controls implemented by the state to ensure consistent measurement of work participation rates, including quality assurance and monitoring processes. If a state modifies its approved work verification procedures or internal controls, 45 CFR s. 261.63 requires the state to submit an amended work verification plan for approval.

Condition:

During our FY 2023-24 audit, we found that DCF did not complete the monitoring of local agencies that administer the W-2 program as described in its work verification plan, which was approved by DHHS in 2008. For example, the approved work verification plan indicated that on a monthly basis DCF staff would conduct case file reviews of 125 randomly selected W-2 cases. As described in the approved work verification plan, these case file reviews should include ensuring that the work activity recorded in DCF's case management system is supported by documentation that is required to be maintained by the local agencies. Although DCF staff continued to perform case file reviews as part of quarterly monitoring of local agencies that administer the W-2 program, DCF staff indicated that these reviews no longer included reviewing attendance tracking documentation for all types of work activities. For two of the five participants for which we reviewed work participation data, we found that the work activity reported in DCF's case management system was not supported by documentation maintained by the local agencies.

In addition, we found that DCF did not submit an amended work verification plan to DHHS for approval.

Context:

For FY 2023-24, DCF reported TANF expenditures of \$203.6 million. We reviewed DCF's work verification plan and interviewed DCF staff to gain an understanding of DCF's procedures for complying with its work verification plan. We obtained and reviewed attendance tracking documentation for five participants for which work participation data was submitted to DHHS during FY 2023-24.

Questioned Costs:

None.

Effect:

DCF is not in compliance with the work verification plan approved by DHHS. Under 45 CFR s. 262.1 (a) (15), DHHS may penalize a state by an amount not less than 1.0 percent and not more than 5.0 percent of the basic TANF block grant allocated to the state for failure to establish or comply with work participation verification procedures.

Cause:

DCF staff indicated that they stopped performing case file reviews as described in the approved work verification plan in 2022 because they determined less monitoring was needed based on prior monitoring results and because of a reduction in the work participation rates that DCF was required to meet. In addition, DCF staff indicated that they were unaware that changes to work verification procedures and related internal controls required an amended work verification plan be submitted to DHHS for approval.

Recommendation

We recommend the Wisconsin Department of Children and Families:

- *review its approved work verification plan and determine if amendments are needed;*
- *submit the amended work verification plan to the U.S. Department of Health and Human services for approval; and*
- *complete and document monitoring of work participation information in accordance with the approved work verification plan.*

**Finding 2024-200: Temporary Assistance for Needy Families—
Work Verification Plan**

Temporary Assistance for Needy Families (Assistance Listing number 93.558)

<u>Award Numbers</u>	<u>Award Years</u>
2101WITANF	2021
2201WITANF	2022
2301WITANF	2023
2401WITANF	2024

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-201: Temporary Assistance for Needy Families— Federal Funding Accountability and Transparency Act Reporting

Background:

DHHS provides funding to DCF under the TANF grant, which is used to administer Wisconsin's W-2 program. DCF subawards TANF funds to various entities, including counties, tribes, and other organizations.

Under the Federal Funding Accountability and Transparency Act (FFATA), a publicly available website was created with searchable information on each federal award, including subaward information. This website is known as *USAspending.gov*. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

As part of our FY 2022-23 audit (report 24-3), we identified that DCF did not report in a timely manner its subaward information in the FFATA Subaward Reporting System (FSRS) for two grants. We recommended DCF review the query used to determine subawards and review and make adjustments to its procedures to ensure all original subaward agreements and amendments are input and updated in a timely manner. (Finding 2023-202).

Criteria:

Under 2 CFR s. 170, DCF is required to report in FSRS subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2023, it must be reported no later than January 31, 2024. Several key data elements are required to be reported in FSRS, including information about the recipient, the amount of the award, the project description, and the date the subaward agreement was signed.

Condition:

We found that 18 of 33 TANF subawards, including new subawards and amendments to existing subawards, made by DCF during FY 2023-24 were not reported in a timely manner. Of these 18 subawards, four were not reported at all. In addition, we identified four subawards for which the amount of the award was not reported accurately.

Context:

During FY 2023-24, DCF expended \$203.6 million under the TANF grant, of which \$34.8 million was provided to subrecipients. We reviewed 33 new and amended subawards for the TANF grant that were made by DCF during FY 2023-24. We interviewed DCF staff to gain an understanding of the procedures for compiling and reviewing information for subawards and for submitting the information in FSRS. To assess if the subaward was reported in an accurate and timely manner, we requested

subaward agreements and amendments, summary spreadsheets, and reporting information from FSRS for each subaward reviewed. We further followed up on the status of our prior audit recommendation.

Questioned Costs:

None.

Effect:

DCF did not comply with FFATA requirements for the accuracy and timely reporting of subawards in FSRS. The State’s stakeholders and the public did not have access to transparent and timely information about the federal award spending decisions on *USAspending.gov* for the TANF grant.

Cause:

In report 24-3, we noted that there were issues with the queries used to obtain information for reporting and that DCF staff did not consistently input the subawards into the subaward tracking system within the same month the subaward was signed. During FY 2023-24, DCF implemented procedures to address our prior audit concerns. However, since the updates were not implemented until late in FY 2023-24, issues continued to be identified during our current audit.

Recommendation

We recommend the Wisconsin Department of Children and Families continue its efforts to implement updated procedures and consider whether further updates are needed for Federal Funding Accountability and Transparency Act reporting to ensure this reporting is accurate, complete, and submitted in a timely manner.

**Finding 2024-201: Temporary Assistance for Needy Families—
Federal Funding Accountability and Transparency Act Reporting**

Temporary Assistance for Needy Families (Assistance Listing number 93.558)

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

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the Wisconsin Department of Children and Families: The Wisconsin Department of Children and Families agrees with the audit finding and 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 2023-24, DHS administered \$10.3 billion in federal financial assistance.

We tested DHS's internal controls and compliance with grant requirements for the following programs:

Type A Programs

1. Pandemic EBT Food Benefits (Assistance Listing number 10.542)
2. Supplemental Nutrition Assistance Program (SNAP) Cluster (Assistance Listing numbers 10.551/10.561)
3. Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing number 93.323)
4. Social Services Block Grant (SSBG) (Assistance Listing number 93.667)
5. Children's Health Insurance Program (CHIP) (Assistance Listing number 93.767)
6. Medicaid Cluster (Assistance Listing numbers 93.775/93.777/93.778)
7. Block Grants for Prevention and Treatment of Substance Abuse (SABG) (Assistance Listing number 93.959)
8. Disability Insurance/SSI Cluster (Assistance Listing numbers 96.001/96.006)

Type A Programs *for which DHS received funding from another state agency*

9. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027) for which DHS received funding from the Department of Administration (DOA)

Type B Programs

1. Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Public Health Emergency Response grant) (Assistance Listing number 93.354)
2. Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (Health Disparities grant) (Assistance Listing number 93.391)

We identified the following internal control and compliance concerns:

- Eligibility for the Children’s Health Insurance Program (Finding 2024-300);
- Summer Electronic Benefit Transfer Program for Children—Cash Management (Finding 2024-301);
- Social Services Block Grant—Subrecipient Contracts (Finding 2024-302);
- Social Services Block Grant—Federal Funding Accountability and Transparency Act Reporting (Finding 2024-303);
- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2024-304);
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)—Subrecipient Monitoring (Finding 2024-305);
- Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring (Finding 2024-306);
- Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring (Finding 2024-307);
- Supplemental Nutrition Assistance Program—Subrecipient Monitoring (Finding 2024-308); and
- Multiple Grants—Federal Funding Accountability and Transparency Act Reporting (Finding 2024-309).

As a result of Finding 2024-300, we qualified our opinion on compliance for the activities allowed or unallowed and eligibility compliance requirements for the CHIP program.

In addition, we followed up on the progress of DHS in addressing Findings 2023-300 through 2023-309 of our FY 2022-23 audit (report 24-3); Findings 2022-301, 2022-302, and 2022-304 of our FY 2021-22 audit (report 23-4); Findings 2021-304 and 2021-307 of our FY 2020-21 audit (report 22-5); and Finding 2020-303 of our FY 2019-20 audit (report 21-6). DHS implemented corrective actions to address Findings 2023-301, 2023-303, 2023-307, 2023-308, 2022-301, 2022-302, and 2022-304; and to partially address Findings 2023-300, 2023-302, 2023-304 through 2023-306, 2023-309, and 2020-303. DHS did not implement corrective actions to address Findings 2021-304 and 2021-307.

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

It is important for DHS to work to resolve these findings. The Summary Schedule of Prior Audit Findings, which is prepared by management, begins on page 171 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 2024-300: Eligibility for the Children’s Health Insurance Program

Background:

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

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

As part of our FY 2022-23 audit (report 24-3) we identified that DHS maintained continuous eligibility for SCHIP participants who were over age 19, which was not in compliance with federal requirements for this program. We recommended that DHS work with the federal government to resolve these improper payments, including the determination of the total amount of improper payments, and return these amounts to the federal government, as appropriate (Finding 2023-300).

Criteria:

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

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

Condition:

During the public health emergency, and in conflict with federal requirements and the approved state plan, DHS maintained continuous eligibility for SCHIP participants who were over age 19.

The unwinding period, which began on April 1, 2023, is the period after the expiration of the continuous enrollment condition authorized by the Families First Coronavirus Response Act, and includes the process of resuming to normal operations, including restarting full MA and CHIP eligibility renewals and terminations of coverage for ineligible individuals. Throughout FY 2023-24, DHS implemented its unwinding plan and performed redeterminations of eligibility for MA and CHIP participants, including those that exceeded the age requirement for the SCHIP program. The unwinding period ended in June 2024 and DHS resumed normal operations.

Given the number of SCHIP participants identified in the prior audit as exceeding the age requirement, and because the unwinding process was ongoing throughout FY 2023-24, we anticipated that we would continue to identify SCHIP participants who were age 19 and older during FY 2023-24 and that continued to be eligible to receive benefits. During our audit, we identified 4,510 SCHIP participants in the CARES system who were age 19 prior to July 1, 2023. In reviewing ten participants, we note that redeterminations were performed in July or August 2023 for nine of these participants. In each case, eligibility for SCHIP ended. The remaining participant's eligibility was removed in March 2024. Further, we identified 3,499 participants who turned age 19 between July 1, 2023, and May 31, 2024. We reviewed ten of these participants. For six of the ten reviewed, we found that a timely redetermination was completed and that eligibility was appropriately ended at the end of the month that the participant turned age 19. For the remaining four participants, a redetermination was not completed in a timely manner and eligibility was not removed until a time period after the end of the month that the participant turned age 19.

Context:

During FY 2023-24, DHS expended \$224.3 million in federal funds under CHIP, including approximately \$121.5 million in federal funds expended to provide benefits to participants under SCHIP.

DHS provided a listing of 102,678 participants identified in the CARES system as an open case in SCHIP between July 1, 2023, and June 30, 2024. Using the birthdate DHS provided, we calculated each participant's age as of July 1, 2023, and identified a population of those participants who were age 19 prior to FY 2023-24. We further identified a population of participants who turned age 19 during FY 2023-24. We randomly selected ten participants from each population and reviewed CARES information to identify the redetermination date and the date eligibility for SCHIP ended.

Questioned Costs:

Undetermined.

In response to Finding 2023-300, CMS communicated to DHS that CMS can only pursue recovery of costs for eligibility errors when identified under CMS' Payment Error Rate Measurement program. Therefore, CMS would not pursue recovery associated with the questioned costs we identified for the FY 2022-23 audit finding. Given this response from CMS, we did not calculate questioned costs for the ineligible SCHIP participants for FY 2023-24.

Effect:

DHS maintained eligibility for participants that were not eligible for the SCHIP program, which resulted in improper payments and federal reimbursement for participants who were ineligible.

Cause:

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

DHS indicated that as the public health emergency continued, it focused on preparing for the end of the public health emergency. In addition, DHS informed us that discussions with CMS in May 2022 related to concerns with compliance and system limitations did not result in further follow-up from CMS and did not result in system changes to CARES.

During FY 2023-24, DHS performed redeterminations of MA and CHIP participants as part of its unwinding plan. DHS reported that participants who did not meet the age requirements were prioritized in this process.

☑ Recommendation

We recommend the Wisconsin Department of Health Services continue with efforts to perform redeterminations of eligibility and remove eligibility for Children's Health Insurance Program participants who exceed the age requirement.

Finding 2024-300: Eligibility for the Children's Health Insurance Program

Children's Health Insurance Program (Assistance Listing number 93.767)

<u>Award Numbers</u>	<u>Award Years</u>
2305WI15CHIP	2023
2405WI15CHIP	2024

Questioned Costs: Undetermined

COVID-19—Children's Health Insurance Program

(Assistance Listing number 93.767)

<u>Award Numbers</u>	<u>Award Years</u>
2305WI15CHIP	2023
2405WI15CHIP	2024

Questioned Costs: Undetermined

Type of Finding: Material Weakness, Material Noncompliance

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

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

Finding 2024-301: Summer Electronic Benefit Transfer Program for Children—Cash Management**Background:**

The U.S. Department of Agriculture (USDA) provides funding to DHS for the Summer Electronic Benefit Transfer Program for Children (Summer EBT) (Assistance Listing number 10.646). This program provides food benefits during the summer months to families with children who were determined eligible for free or reduced-price school meals in the prior school year or during the summer.

This program was authorized under the Consolidated Appropriations Act of 2023, which was enacted in December 2022. DHS received approval for its Summer EBT program on March 22, 2024, and received an initial grant award on April 9, 2024. The program began operations in summer 2024. Under the program, participants received benefits of \$120 for each eligible child. These benefits were issued on EBT cards that participants used to purchase food at approved retailers.

Criteria:

The Summer EBT program is subject to the requirements of 31 CFR Part 205, Subpart B, including that the State must minimize the time between the drawdown of federal funds from the federal government and the disbursement for federal program purposes. Further, the regulations state that the timing and amount of funds transferred must be as close as is administratively feasible to a state's actual cash outlay for direct program costs. DOA, which processes federal reimbursement requests for most state agencies, has defined administratively feasible as receiving federal funds within five days of the recording of expenditures.

The USDA issued guidance defined the federal share of expenditures as disbursements for direct charges related to Summer EBT benefits. This guidance further defined the federal share of unliquidated obligations as the value of benefits that have been issued to participants, but for which no cash disbursements have been made. Based upon this guidance, expenditures or disbursements under the Summer EBT program are incurred when participants have used the issued benefits to purchase food at an approved retailer.

Summer EBT is also subject to 2 CFR Part 200, Subpart E, which provides requirements for determination of allowable costs to be charged to a federal award, including that the costs be necessary, reasonable, and adequately documented.

Condition:

DHS established the Summer EBT program through STAR, the State's accounting system, to allow for the drawdown of federal funds once expenditures were recorded in the accounting system. On June 18, 2024, DHS recorded an expenditure in the Summer EBT program for \$58.3 million that resulted in the drawdown of \$58.3 million in federal Summer EBT funds. In reviewing the expenditure transaction, we found that DHS did not base the \$58.3 million transaction on actual expenditures for Summer EBT benefits. Rather, the expenditure transaction was comprised of \$50.9 million in benefits that were approved to be issued on participants' EBT cards on June 22, 2024, and \$7.2 million related to benefits that were expected to be issued at a future date after certain information was received to issue benefits. Because the expenditure was not based on participants' food purchases, federal funds were drawn in advance of program expenditures.

DHS established a separate bank account to allow for the settlement of participants' food purchases with the retailers. On June 21, 2024, a deposit of \$58.3 million was made to this account. As of June 30, 2024, \$23.2 million in benefits were used by participants on food purchases, which were settled or credited to this account. A balance of \$35.1 million remained in the account on June 30, 2024. In addition, the account earned interest totaling \$60,212 for June 2024.

Context:

We reviewed FY 2023-24 DHS transactions recorded in June 2024 and identified a \$58.3 million expenditure transaction that was coded to a new federal program: Summer EBT. We followed up with DHS on the transaction to discuss its purpose and the requirements of this program. We reviewed supporting documentation provided, including bank account statements, and reviewed the federal program requirements.

Questioned Costs:

We question at least \$35,050,325, which was the balance of the federal funds drawn and not spent by participants as of June 30, 2024.

Effect:

DHS recorded program expenditures that were not supported, DHS received federal funds in advance of program expenditures for Summer EBT, and DHS did not minimize the time between the drawdown of federal funds from the federal government and the disbursement for federal program purposes, resulting in noncompliance with allowable cost and federal cash management requirements. In addition, the federal reports DHS prepared and submitted for the program inaccurately reported program expenditures based on what had been recorded in STAR, the State's accounting system, and not the actual program expenditures.

Cause:

DHS indicated the process of drawing federal funds through STAR, the State's accounting system, did not provide for the receipt of federal funds that would allow for daily settlement of participants' food purchases. As a result, DHS developed a process that would provide sufficient cash-on-hand. However, in doing so, DHS recorded expenditures prior to participants' food purchases, and DHS did not properly consider federal cash management requirements under which the State must minimize the time between the recording of the expenditure and the drawdown of federal funds.

 Recommendation

We recommend the Wisconsin Department of Health Services review its procedures and make updates that will:

- *ensure recorded expenditures are supported by program expenditures; and*
- *minimize the time between the recording of expenditures and the drawdown of federal funds.*

Finding 2024-301: Summer Electronic Benefit Transfer Program for Children—Cash Management

Summer Electronic Benefit Transfer Program for Children
(Assistance Listing number 10.646)

<u>Award Number</u>	<u>Award Year</u>
202424N117542	2024

Questioned Costs: \$35,050,325

Type of Finding: Material Weakness, Noncompliance

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

Rebuttal from the Wisconsin Legislative Audit Bureau: In its corrective action plan on page 345, the Department of Health Services agreed with the cash management concerns reported by the Bureau, but stated it did not consider the questioned costs to be inappropriate federal spending. In addition, the Department of Health Services noted that it completed a reconciliation of funds received to funds spent for children in this program and returned the unspent balance to the federal government in September 2024.

However, a questioned cost is defined by 2 CFR s. 200.1 as an amount expended or received from a federal award, that in the auditor’s judgment:

- is noncompliant or suspected noncompliant with federal statutes, regulations, or the terms and conditions of the federal award;
- lacked adequate documentation to support compliance; or
- appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.

As reported in the finding, United States Department of Agriculture guidance indicates that expenditures or disbursements under the Summer Electronic Benefit Transfer Program for Children are incurred when participants have used the issued benefits to purchase food. The amount questioned was the balance of the federal funds drawn and not spent by participants as of June 30, 2024. This amount met the criteria of a questioned cost due to noncompliance with federal regulations and a lack of adequate documentation to support compliance. In addition, the return of \$14.2 million to the federal government in September 2024 further indicates that the amounts drawn in June 2024 were not supported.

Finding 2024-302: Social Services Block Grant—Subrecipient Contracts

Background:

DHHS provides funding to DHS for SSBG. This program provides flexible financial assistance to states that allows them to tailor social services programs to the needs of their populations. In addition, a state may transfer funds received under the Temporary Assistance for Needy Families (TANF) program (Assistance Listing number 93.558) to the SSBG program for use under this program. During FY 2023-24, \$14.7 million was transferred from the TANF program to the SSBG program. DHS uses the SSBG funding, including the amounts transferred from the TANF program and general purpose revenue, to provide funding for the community aids program, and more specifically, amounts designated within this program as the “basic county allocation” that can be used by counties to support any eligible service.

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

As part of our FY 2022-23 audit (report 24-3), we reported that DHS identified both the SSBG and TANF programs as providing funding for the basic county allocation. Because the TANF funds transferred to SSBG are subject to the SSBG requirements, the information DHS provided to the counties inaccurately identified the TANF program as a funding source for the basic county allocation. We recommended DHS update its procedures for contract development to ensure the information provided in its subrecipient contracts identified SSBG as the federal funding source for the basic county allocation of the community aids program related to the transferred TANF funds (Finding 2023-301).

Criteria:

Under 2 CFR s. 200.332, the pass-through entity is required to clearly identify to the subrecipient certain information that allows the subrecipient to understand the federal requirements related to the funding provided. This information includes providing the federal assistance listing number and the amount being provided under the assistance listing number. Under 42 USC s. 604, the transfer of funds from the TANF program to the SSBG program is allowed. Once transferred, the funding is no longer considered TANF funding and is subject to the SSBG requirements. The expenditures incurred with the transferred TANF funds would be considered an expenditure of SSBG.

Condition:

For calendar year 2024 contracts with each county for the administration of the community aids program, DHS identified that both the SSBG and TANF programs were being used to provide funding for the basic county allocation. Although the TANF funds transferred to SSBG are subject to the SSBG requirements, the information DHS provided to the counties, which included the assistance listing number, inaccurately identified the TANF program as a funding source for the basic county allocation.

Because the contracts for calendar year 2024 were entered into prior to the communication of our finding for FY 2022-23 (Finding 2023-301), it was not unexpected to find contracts that continued to identify the incorrect assistance listing number.

Context:

During FY 2023-24, DHS expended \$33.3 million in SSBG funds, which included transferred TANF funds, and subawarded \$32.3 million. We reviewed 8 of the 72 county contracts that were executed during FY 2023-24 and discussed with DHS staff the steps taken in response to our finding for FY 2022-23 (Finding 2023-301).

Questioned Costs:

None.

Effect:

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

Cause:

In contract development, DHS separately identified the SSBG and transferred TANF funds used in funding the basic county allocation. This separation resulted in the error in identifying TANF as a funding source in the contracts with the counties for the basic county allocation. DHS indicated it has implemented our recommendation from FY 2022-23 (Finding 2023-301) and has updated procedures for contract development to ensure information provided in its subrecipient contracts identify SSBG as the federal funding source for the basic county allocation of the community aids program related to the transferred TANF funds. However, DHS did not complete contract amendments for the calendar year 2024 contracts.

☑ Recommendation

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

Finding 2024-302: Social Services Block Grant—Subrecipient Contracts

Social Services Block Grant (Assistance Listing number 93.667)

<u>Award Numbers</u>	<u>Award Years</u>
2401WISOSR	2024
2301WISOSR	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-303: Social Services Block Grant—Federal Funding Accountability and Transparency Act Reporting**Background:**

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

Under the Federal Funding Accountability and Transparency Act (FFATA), a publicly available website was created with searchable information on each federal award,

including subaward information. This website is known as *USAspending.gov*. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

As part of our FY 2022-23 audit (report 24-3) we identified that no SSBG-funded subawards had been reported by DHS in the FFATA Subaward Reporting System (FSRS). We recommended that DHS revise its procedures to ensure that all subawards funded by federal grants were included in reports used to identify subawards for reporting, and develop procedures to identify and report subawards made by state agencies to which it had transferred federal funding (Finding 2023-302).

Criteria:

Under 2 CFR s. 170, and as the prime grant awardee for the SSBG program, DHS has overall responsibility for FFATA reporting and is required to report in FSRS subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2023, it must be reported no later than January 31, 2024.

Condition:

During FY 2023-24, both DHS and DCF made subawards of \$30,000 or more in SSBG funds to counties. DHS did not report any SSBG-funded subawards in FSRS.

Context:

During FY 2023-24, DHS expended \$33.3 million in SSBG funds of which \$32.3 million was provided to subrecipients. During FY 2023-24, DCF expended \$9.5 million in SSBG funds, of which \$7.3 million was provided to subrecipients. We interviewed DHS staff to gain an understanding of the SSBG program, the use of the funds, procedures for compiling and reviewing subaward information, and procedures for submitting this information in FSRS. We further followed up on the status of our prior audit recommendations.

Questioned Costs:

None.

Effect:

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

Cause:

In report 24-3, we noted that for the subgrants provided under the basic county allocation of the community aids program, DHS initially recorded payments of the amounts it subawarded to counties to a general purpose revenue appropriation. As a result, these subawards were not identified in the reports DHS used to determine FFATA reporting. In addition, DHS did not have procedures in place to obtain information related to the subgrants provided by DCF or to determine whether responsibility for FFATA reporting could be delegated to DCF. In response to our prior audit findings, DHS indicated it updated its procedures related to FFATA reporting. However, reporting of SSBG subawards in FSRS made by both DHS and DCF was not completed in FY 2023-24.

☑ Recommendation

We recommend the Wisconsin Department of Health Services continue its effort to implement its updated procedures for Federal Funding Accountability and Transparency Act reporting to ensure all Social Services Block Grant subawards are identified and reported.

Finding 2024-303: Social Services Block Grant—Federal Funding Accountability and Transparency Act Reporting

Social Services Block Grant (Assistance Listing number 93.667)

<u>Award Numbers</u>	<u>Award Years</u>
2401WISOSR	2024
2301WISOSR	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Rebuttal from the Wisconsin Legislative Audit Bureau: In its corrective action plan on page 349, the Department of Health Services noted that it had adjusted its prior year corrective action plan and successfully submitted all the FY 2023-24 Social Services Block Grant (SSBG) awards to the federal website in July 2024. To assist the reader in understanding the corrective action plan, we offer the following clarification: The July 2024 submission was not timely for amounts awarded under SSBG that were obligated through agreements signed in fall 2023.

Finding 2024-304: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

Background:

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Department of the Treasury (U.S. Treasury). CSLFRF was created under the American Rescue Plan Act (ARPA), and later revised by the Consolidated Appropriations Act, 2023. CSLFRF is administered by DOA. CSLFRF funding has certain eligible uses, including those in an eligible use category for the provision of government services to the extent revenue losses due to the public health emergency reduced revenues. CSLFRF recipients calculated lost revenues for the years 2020, 2021, 2022, and 2023 based on a formula in the 2022 Treasury final rule to determine the amount of CSLFRF funds that may be used for the provision of government services in the eligible use category.

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

In June 2022, DOA entered into an MOU with DHS related to COVID-19 vaccination distribution.

Criteria:

Under the 2022 Treasury final rule, U.S. Treasury determined that CSLFRF funding available for the provision of government services may be used to meet the non-federal match requirements of other federal programs. Further, CSLFRF funding available under other eligible use categories may not be used to meet the non-federal match requirements of other programs, unless specifically allowed by statute.

Condition:

DHS used CSLFRF funding to meet its match requirement for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Public Assistance) (Assistance Listing number 97.036). DHS recorded a transaction of \$862,677 to its COVID-19 vaccination distribution program in January 2024, and counted this transaction as part of meeting its non-federal match requirement under the Public Assistance grant. The COVID-19 vaccination distribution program is reported under the U.S. Treasury eligible use category related to responding to the public health emergency and its negative impacts. Under this eligible use category, DHS is not allowed to use CSLFRF funding as non-federal match for another federal program.

Context:

During FY 2023-24, DHS expended \$39.0 million in CSLFRF funding. We interviewed DHS staff to gain an understanding of DHS's administration of the CSLFRF funding, including how it assessed using CSLFRF funding to meet its non-federal match for other federal programs. We reviewed general ledger transactions made by DHS for the CSLFRF grant, identified the DHS transaction, and followed up with DHS regarding the purpose of the transaction. DHS is responsible for ensuring costs charged to federal grant programs meet the federal requirements.

Questioned Costs:

\$862,677

Effect:

DHS is in noncompliance with federal requirements for allowable uses of CSLFRF funding and DHS did not meet its non-federal match requirements for the Public Assistance grant, because DHS used CSLFRF funding to meet the non-federal match requirement.

Cause:

DHS staff indicated they were not aware of the eligible use category for its COVID-19 vaccination distribution project funded by CSLFRF. Further, the MOU between DOA and DHS did not include information to allow DHS to understand what the eligible use category was or the restrictions related to the use of the funds to meet non-federal match for other federal grants. DOA did provide DHS with information regarding the eligible use category through quarterly reporting requirements to the U.S. Treasury. Further, DOA and DHS staff indicated regular discussions occurred between the two agencies regarding the CSLFRF funding.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- take steps to further its understanding of the Coronavirus State and Local Fiscal Recovery Funds grant it is administering to ensure it administers the grant in compliance with all federal rules; and
- review the non-federal match requirements for the Public Assistance grant and ensure it has met the non-federal match requirements.

Finding 2024-304: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

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

<u>Award Number</u>	<u>Award Year</u>
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None	2021
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Questioned Costs: \$862,677

Type of Finding: Noncompliance

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

Rebuttal from the Wisconsin Legislative Audit Bureau: In its corrective action plan on page 351, the Department of Health Services (DHS) indicated that it disagrees with the unallowable costs identified in this finding and noted that the costs are allowable in accordance with its memorandum of understanding with the Department of Administration and the 2022 Treasury final rule. As stated in the finding, DHS used \$862,677 in expenditures under its COVID-19 vaccination distribution program as match for the Public Assistance grant. The 2022 Treasury final rule and the U.S. Department of the Treasury (U.S. Treasury) frequently asked questions related to the Coronavirus State Local and Fiscal Recovery Funds (CSLFRF) grant indicate that only funding under the revenue loss eligible use category may be used to meet non-federal match for another federal program. Therefore, using the expenditures for the COVID-19 vaccination distribution program as the non-federal match for the Public Assistance grant is not allowable.

DHS indicated that “given the nature of these expenditures, they would not have been unallowable, except for their misclassification on the federal report.” We note that the COVID-19 vaccination distribution program has been reported under the public health eligible use category since its inception. Therefore, no misclassification occurred on the federal report.

DHS noted that its position is supported by the fact that no accounting entries were needed to resolve the eligible use category for the purpose of federal reporting. As we have stated, this issue relates to the unallowable use of CSLFRF funding as non-federal match for another federal program. This is not a federal reporting issue.

We note that subsequent to our questions regarding the use of these funds for non-federal match, the State created a new U.S. Treasury project called COVID-19 Vaccination Non-Federal Match with a budget of \$862,677 and reported the project under the revenue loss eligible use category in its report filed for the quarter ended December 31, 2024. Although the State chose to address the finding in this manner, it does not change the fact that DHS was non-compliant with the matching requirements of the CSLFRF grant when it used the funding from the COVID-19 vaccination distribution program as non-federal match for another federal program.

Finding 2024-305: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)—Subrecipient Monitoring

Background:

The U.S. Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) provides funding to DHS under the ELC grant. The ELC grant provides financial support and technical assistance to the State to detect, prevent, respond to, and control emerging infectious diseases.

To administer the award under the ELC grant, DHS contracted with a variety of subrecipients, including local and tribal public health agencies and nonprofit entities. DHS uses GEARS to process the reimbursement requests for the majority of subrecipients.

Criteria:

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

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

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

DHS policies also require grant administrators to monitor subrecipients based on the risk assessments. DHS policies indicate that monitoring may include providing subrecipient training and technical assistance; performing desk reviews of the

subrecipient's records; and performing on-site reviews of the subrecipient's records and operations. Finally, DHS policies in the Division of Public Health Bureau of Operations *Contract Management Manual* suggest that when GEARS is used to process reimbursement requests, grant administrators should use enhanced expenditure reporting from subrecipients to ensure expenditures are allowable. These policies note that additional verification may be performed by reviewing subrecipient financial records through a desk review or an on-site visit.

Condition:

DHS did not complete subrecipient risk assessments for two tribal governments that were subrecipients of the ELC grant. In addition, DHS did not define the level of monitoring to be performed based on the completed risk assessments. There was no documentation to indicate the level of monitoring required for low-, moderate-, and high-risk subrecipients, such as when DHS would be required to review subrecipient invoices through a desk review or an on-site visit. Further, DHS did not develop procedures for assessing and documenting desk reviews of subrecipient invoices, for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports, and for documenting management oversight of the monitoring plan.

Context:

DHS expended \$46.9 million under the ELC grant during FY 2023-24, including \$9.1 million that was provided to subrecipients. Of the \$9.1 million provided to subrecipients, \$4.8 million was processed through GEARS. In FY 2023-24 DHS provided funding to 73 subrecipients to administer the program, including six tribal governments. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients, including its use of GEARS and DHS policies and procedures for monitoring subrecipients.

Questioned Costs:

None.

Effect:

Because its subrecipient monitoring procedures are insufficient, DHS is at increased risk of noncompliance with federal regulations for the ELC grant. There is also an increased risk of improper payments for the ELC grant.

Cause:

DHS staff noted that turnover in staff responsible for completion of risk assessments for tribal public health departments contributed to the risk assessments not being completed.

DHS Division of Public Health established an internal control checklist for subrecipient monitoring in order to help guide staff in completing subrecipient monitoring, including prompts for staff to establish monitoring steps required for low-, moderate-, and high-risk subrecipients. However, this checklist was not implemented until July 2024.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- develop a written monitoring plan for the *Epidemiology and Laboratory Capacity for Infectious Diseases* grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; and procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports;
- provide training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and
- develop and implement management oversight procedures to ensure monitoring is being completed and documented.

Finding 2024-305: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)—Subrecipient Monitoring

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

(Assistance Listing number 93.323)

<u>Award Number</u>	<u>Award Years</u>
NU50CK000534	2019-2024

Questioned Costs: None

COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

(Assistance Listing number 93.323)

<u>Award Number</u>	<u>Award Years</u>
NU50CK000534	2019-2024

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-306: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring

Background:

The CDC provides funding to DHS under the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises grant, which DHS refers to as the Health Disparities grant. The grant is intended

to address health disparities for high-risk and underserved populations to address COVID-19 related health disparities and advance health equity.

To administer the award under the Health Disparities grant, DHS contracted with a variety of subrecipients, including local and tribal public health agencies and nonprofit entities. DHS uses GEARS to process the reimbursement requests for the majority of its subrecipients. During our FY 2022-23 audit (report 24-3), we identified concerns with subrecipient monitoring for the Health Disparities grant and recommended DHS develop a monitoring plan, develop a central location to maintain monitoring documentation, and provide sufficient training to staff administering the Health Disparities grant (Finding 2023-305). DHS agreed with our recommendation and noted specific steps in its corrective action plan to address the concerns.

Criteria:

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

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

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

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

Condition:

In response to our prior year recommendation, DHS developed an internal control checklist for subrecipient monitoring, established a central location for filing monitoring documentation, and provided training to remind staff of their responsibilities related to subrecipient monitoring. However, the internal control checklist was implemented through a DHS, Division of Public Health, Bureau of Operations policy in July 2024, and we continued to identify concerns with subrecipient monitoring during FY 2023-24. We found that DHS did not define the level of monitoring to be performed based on the completed risk assessments. For example, there was no documentation to indicate the

level of monitoring required for low-, moderate-, and high-risk subrecipients, such as when it would be required to review subrecipient invoices through a desk review or an on-site visit. Further, DHS did not develop procedures for assessing and documenting desk reviews of subrecipient invoices, for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports, and for documenting management oversight of the monitoring plan.

Context:

DHS expended \$7.9 million under the Health Disparities grant during FY 2023-24, including \$2.6 million that was provided to subrecipients. Of the \$2.6 million provided to subrecipients, \$2.4 million was processed through GEARS. DHS contracted with 87 subrecipients to administer the grant. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients, including its use of GEARS; DHS policies and procedures for monitoring subrecipients; and the steps taken to address our prior year recommendations.

Questioned Costs:

None.

Effect:

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

Cause:

Although DHS implemented some new subrecipient monitoring procedures and provided training to staff on subrecipient monitoring activities, it continued to have deficiencies in its procedures and monitoring of subrecipients for the Health Disparities grant during FY 2023-24. DHS indicated it continued to review and update its procedures in FY 2024-25.

Recommendation

We recommend the Wisconsin Department of Health Services:

- *continue to develop a written monitoring plan for the Health Disparities grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; and procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports;*
- *provide training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and*
- *develop and implement management oversight procedures to ensure monitoring is being completed and documented.*

Finding 2024-306: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises—Subrecipient Monitoring

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

<u>Award Numbers</u>	<u>Award Years</u>
1 NH750T000039-01-00	2021
6 NH750T000039-01-03	2023
6 NH750T000039-01-05	2024

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-307: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring

Background:

The CDC provides funding to DHS under the Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response grant, which DHS refers to as the Public Health Emergency Response grant. The Public Health Emergency Response grant is intended to provide funding to rapidly respond to public health emergencies as identified by the CDC. DHS received three awards from the CDC to be funded by the Public Health Emergency Response grant: COVID Crisis Response, which ended during FY 2022-23; COVID Public Health Workforce; and Monkey Pox Crisis Response.

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

During our FY 2022-23 audit (report 24-3), we identified concerns with subrecipient monitoring for the Public Health Emergency Response grant and recommended DHS review the tracking spreadsheets and complete its assessment of progress and fiscal reports and consideration of unallowable costs, and return funding to the federal government for unallowable costs identified; develop a monitoring plan; develop a central location to maintain monitoring documentation; and provide sufficient training to staff administering the Public Health Emergency Response grant

(Finding 2023-306). DHS agreed with our recommendations and noted specific steps in its corrective action plan to address the concerns.

Criteria:

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

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

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

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

Condition:

In response to our prior year recommendation, DHS developed an internal control checklist for subrecipient monitoring, established a central location for filing monitoring documentation, and provided training to remind staff of their responsibilities related to subrecipient monitoring. However, the internal control checklist was implemented through a DHS, Division of Health, Bureau of Operations policy in July 2024, and we continued to identify concerns with subrecipient monitoring during FY 2023-24. We found that DHS did not provide documentation that it completed subrecipient risk assessments for three local public health agencies and seven tribal public health agencies that were subrecipients under the Public Health Emergency Response grant and had a contract modification in FY 2023-24. Further, DHS staff indicated that subrecipient risk assessments were not completed for seven of the nine tribal public health agencies when they were first subgranted funding in FY 2021-22.

In addition, DHS did not define the level of monitoring to be performed based on the completed risk assessments. For example, there was no documentation to indicate the level of monitoring required for low-, moderate-, and high-risk subrecipients, such as when it would be required to review subrecipient invoices through a desk review or an on-site visit. Further, DHS did not develop procedures for assessing and documenting desk reviews of subrecipient invoices, for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports, and for documenting

management oversight of the monitoring plan. Finally, DHS did not address the prior year recommendation regarding incomplete information and the identification of potential unallowable costs on the FY 2022-23 tracking spreadsheets.

Context:

DHS expended \$14.7 million under the Public Health Emergency Response grant during FY 2023-24, including \$8.3 million that was provided to subrecipients. Of the \$8.3 million provided to subrecipients, \$3.5 million was processed through GEARS. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients, including its use of GEARS; DHS policies and procedures for monitoring subrecipients; and the steps taken to address our prior year recommendations. For the COVID Public Health Workforce award, DHS contracted with 79 local and tribal public health agencies and 12 CESAs to administer the award. For the Monkey Pox Crisis Response award, DHS contracted with three subrecipients to administer the award.

Questioned Costs:

None.

Effect:

Because its subrecipient monitoring procedures are insufficient, DHS is at increased risk of noncompliance with federal regulations for the Public Health Emergency Response grant. There is also an increased risk of improper payments for the Public Health Emergency Response grant.

Cause:

Although DHS implemented some new subrecipient monitoring procedures and provided training to staff on subrecipient monitoring activities, it continued to have deficiencies in its procedures and monitoring of subrecipients for the Public Health Emergency Response grant during FY 2023-24. DHS indicated it continued to review and update its procedures in FY 2024-25.

Recommendation

We recommend the Wisconsin Department of Health Services:

- *complete its review of the FY 2022-23 subrecipient tracking spreadsheets and complete the assessment of the progress and fiscal reports and consideration of unallowable costs, document the conclusion, and return funding to the federal government if costs were determined to be unallowable;*
- *complete risk assessments for the three local and seven tribal public health agencies receiving funding under the Public Health Emergency Response grant during FY 2023-24 and adjust subrecipient monitoring appropriately;*
- *continue to develop a written monitoring plan for the Public Health Emergency Response grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; and procedures for assessing and*

documenting the reliance that can be placed on review of subrecipient single audit reports;

- *provide training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and*
- *develop and implement management oversight procedures to ensure monitoring is being completed and documented.*

Finding 2024-307: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response—Subrecipient Monitoring

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

<u>Award Number</u>	<u>Award Year</u>
6 NU90TP922227-01	2023

Questioned Costs: None

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

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

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-308: Supplemental Nutrition Assistance Program—Subrecipient Monitoring

Background:

The USDA provides funding to DHS for the Supplemental Nutrition Assistance Program (SNAP) Cluster, which provides funding for SNAP benefits (Assistance Listing number 10.551). These SNAP benefits assist low-income households to buy the food needed for good health. The SNAP Cluster also provides funding for the State Administrative Matching Grants for SNAP (Assistance Listing number 10.561), which is used to pay administrative costs related to the provision and oversight of benefits. To administer the SNAP program, DHS contracts with ten multi-county income maintenance consortia, which are made up of county staff. These income maintenance consortia are responsible for a variety of administrative tasks, including program enrollment and caseload management, and are required to meet certain performance measures specified in the

contract. DHS uses GEARS to process the reimbursement requests for these consortia, which are considered subrecipients.

Criteria:

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

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

DHS established policies requiring grant administrators to conduct a risk assessment for every subaward of federal funds and to use the risk assessment to determine the frequency and extent of monitoring. DHS policies include a subrecipient risk assessment template to assist grant administrators in completing the risk assessment and determining the risk level of the subrecipient. DHS policies also require grant administrators to monitor subrecipients based on the risk assessments. DHS policies indicate that monitoring may include providing subrecipient training and technical assistance; performing desk reviews of the subrecipient’s records; and performing on-site reviews of the subrecipient’s records and operations.

Condition:

We found DHS did not perform the required risk assessments for the income maintenance consortia in FY 2020-21, FY 2021-22, FY 2022-23, and FY 2023-24. In addition, DHS did not define the level of monitoring to be performed based on the completed risk assessments. For example, there was no documentation to indicate the level monitoring required for low-, moderate-, and high-risk subrecipients, including the reliance that could be placed on the review of subrecipient single audit reports and whether additional fiscal monitoring such as a review of financial information to assess the allowability of reimbursement requests would be needed.

DHS did perform monitoring procedures for each income maintenance consortia related to the contractual performance measures, including standards for timely processing of applications. DHS also performed annual management evaluations related to specific topics.

Context:

DHS expended \$105.7 million in federal funds to administer the SNAP program during FY 2023-24, including \$61.3 million that was provided to subrecipients, of which \$37.5 million was provided to the income maintenance consortia agencies for program administration. We interviewed DHS staff to gain an understanding of DHS policies and procedures for processing reimbursement requests from subrecipients and its policies and procedures for monitoring subrecipients to ensure the subaward was used for authorized purposes, complied with the terms and conditions of the subaward, and achieved performance goals.

Questioned Costs:

None.

Effect:

Because its subrecipient monitoring procedures were insufficient, and because DHS did not perform any required risk assessments in the last four fiscal years, DHS is at increased risk of noncompliance with federal regulations for the SNAP program. Further, there is an increased risk of improper payments for the SNAP program.

Cause:

DHS did not complete the required risk assessments or develop and document a plan related to the monitoring necessary for each level of subrecipient risk. Although DHS performed certain monitoring related to contractual performance measures, these procedures were not part of a documented monitoring plan and there was no assessment of additional procedures that could have been determined necessary based upon the risk assessments.

Recommendation

We recommend the Wisconsin Department of Health Services:

- *complete risk assessments for each income maintenance consortia receiving administrative funding under the Supplemental Nutrition Assistance Program;*
- *develop and document a written monitoring plan that includes a description of the monitoring expected for low-, moderate-, and high-risk subrecipients to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals;*
- *specify in the written monitoring plan how existing monitoring procedures are incorporated into the plan and assess what additional monitoring procedures may be needed; and*
- *implement the written monitoring plan and maintain documentation related to the monitoring performed.*

Finding 2024-308: Supplemental Nutrition Assistance Program—Subrecipient Monitoring

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Assistance Listing number 10.561)

<u>Award Numbers</u>	<u>Award Years</u>
2WI400115	2023
2WI400115	2024

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-309: Multiple Grants—Federal Funding Accountability and Transparency Act Reporting

Background:

DHHS provides funding to DHS for SABG, the ELC grant, the Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response, which DHS refers to as the Public Health Emergency Response grant, and the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program, which DHS refers to as the Health Disparities grant. These grants have various health-related purposes. To fulfill the purpose of each grant, DHS subawards funds to various entities, including counties, tribal governments, and other nonprofit organizations. In addition, under the SABG grant, amounts are provided by DHS to DCF and the University of Wisconsin-Madison (UW-Madison), which further subgrant to various entities.

Under FFATA, a publicly available website was created with searchable information on each federal award, including subaward information. This website is known as *USAspending.gov*. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

In our FY 2022-23 audit (report 24-3), we identified that DHS had not accurately reported information in FSRS for several grants. We recommended DHS improve its procedures to accurately report required award information in a timely manner, including the date the subaward agreement was signed, and develop procedures to identify and report subawards made by state agencies to which it had transferred federal funding (Finding 2023-304).

Criteria:

Under 2 CFR s. 170, and as the prime grant awardee for these grants, DHS has overall responsibility for FFATA reporting and is required to report in FSRS subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the creation or change to the subaward was made. For example, if a subaward was made on December 15, 2023, it must be reported no later than January 31, 2024. The information required to be reported in FSRS includes several key data elements such as information about the recipient, the amount of the award, the project description, and the date the subaward agreement was signed.

Condition:

We selected a total of 34 subawards made by DHS under these grants during FY 2023-24 for testing, and we identified that 28 of the 34 subawards were not reported in a timely manner. We found that 14 of the 20 SABG subawards were not reported in a timely manner. For example, under the SABG grant, ten subawards were reported in August 2024, which was between seven to ten months after the date of the subaward. In addition, we identified the obligation date was not accurate to within 10 days of the date the subaward agreement was signed for two subawards made under the SABG

grant. We also found that none of the ELC, Public Health Emergency Response, and Health Disparities subawards we tested were reported in a timely manner. In addition, we found the project description was not completed accurately for ten subawards, including three for SABG subawards, two for ELC subawards, two for Public Health Emergency Response subawards, and three for Health Disparities subawards. Finally, we found that DHS did not report in FSRS any of the seven subawards DCF made under the SABG grant. DHS also did not report in FSRS the one subaward UW-Madison made under the SABG grant.

Context:

During FY 2023-24, DHS expended:

- \$35.1 million under the SABG grant, of which \$31.1 million was provided to subrecipients;
- \$46.9 million under the ELC grant, of which \$9.1 million was provided to subrecipients;
- \$14.7 million under the Public Health Emergency Response grant, of which \$8.3 million was provided to subrecipients; and
- \$7.9 million under the Health Disparities grant, of which \$2.6 million was provided to subrecipients.

Under the SABG grant, DCF expended \$2.9 million, that was provided to subrecipients. Under the SABG grant, UW-Madison expended \$0.2 million that was provided to subrecipients.

We reviewed 20 subawards for the SABG grant, two subawards for the ELC grant, nine for the Public Health Emergency Response grant, and three subawards for the Health Disparities grant that were made by DHS during FY 2023-24. We interviewed DHS staff to gain an understanding of the procedures for compiling and reviewing information for subawards and for submitting the information in FSRS. To assess if the subawards were reported in an accurate and timely manner, we requested subaward agreements and amendments, summary spreadsheets, and reporting information from FSRS for each subaward reviewed. We further followed up on the status of our prior audit recommendations.

Questioned Costs:

None.

Effect:

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

Cause:

In report 24-3, we noted that there were issues with the queries used to obtain information for reporting and procedures did not include obtaining information related to subawards made by other state agencies. During FY 2023-24, queries to retrieve information were established in a new system. However, the procedures in

place to review the data produced by the queries and to determine what to report in FSRS were insufficient to ensure accurate and timely reporting. In response to our prior audit finding, DHS reported that it updated its FFATA reporting procedures. However, since the updates were not implemented until late in FY 2023-24, issues continued to be identified in our current audit.

Recommendation

We recommend the Wisconsin Department of Health Services continue its efforts to implement updated procedures and make future revisions to these procedures for Federal Funding Accountability and Transparency Act reporting to ensure reporting is accurate, complete, and submitted in a timely manner.

Finding 2024-309: Multiple Grants—Federal Funding Accountability and Transparency Act Reporting

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

(Assistance Listing number 93.323)

<u>Award Number</u>	<u>Award Year</u>
NU50CK000534	2024

Questioned Costs: None

COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

(Assistance Listing number 93.323)

<u>Award Number</u>	<u>Award Year</u>
NU50CK000534	2024

Questioned Costs: None

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

<u>Award Number</u>	<u>Award Year</u>
6 NU90TP922132-01	2023

Questioned Costs: None

COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response

(Assistance Listing number 93.354)

<u>Award Number</u>	<u>Award Year</u>
6 NU90TP922132-01	2023

Questioned Costs: None

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

<u>Award Numbers</u>	<u>Award Years</u>
1 NH750T000039-01-00	2021
6 NH750T000039-01-03	2023
6 NH750T000039-01-05	2024

Questioned Costs: None

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

<u>Award Numbers</u>	<u>Award Years</u>
1B08TI084677-01	2021-2024
1B08TI085839-01	2022-2024
1B08TI087071-01	2023-2025

Questioned Costs: None

COVID-19—Block Grants for Prevention and Treatment of Substance Abuse
(Assistance Listing number 93.959)

<u>Award Number</u>	<u>Award Year</u>
1B08TI083973-01	2021-2025

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

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Department of Natural Resources

The Wisconsin Department of Natural Resources (DNR) administers programs related to protecting and enhancing Wisconsin's natural resources, including its air, land, water, forests, wildlife, fish, and plants. In FY 2023-24, DNR administered \$143.6 million in federal financial assistance.

We tested DNR's internal controls and compliance with grant requirements for the following programs:

Type A Programs

1. Clean Water State Revolving Fund (CWSRF) (Assistance Listing number 66.458)
2. Drinking Water State Revolving Fund (DWSRF) (Assistance Listing number 66.468)

Type A Program for which DNR received funding from another state agency

3. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027) for which DNR received funding from the Department of Administration (DOA)

Type B Programs

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

We identified the following internal control and compliance concerns:

- Geographic Programs - Great Lakes Restoration Initiative—Federal Financial Reporting (Finding 2024-800); and
- Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring (Finding 2024-801).

In addition, we followed up on the progress of DNR in addressing Finding 2023-800 of our FY 2022-23 audit (report 24-3). DNR implemented corrective actions to address this finding.

Finding 2024-800: Geographic Programs - Great Lakes Restoration Initiative—Federal Financial Reporting

Background:

The DNR receives federal funding from the U.S. Environmental Protection Agency (EPA) for the GLRI program. The objective of the GLRI program is to advance protection and restoration of the Great Lakes Basin Ecosystem through the funding of various projects.

Criteria:

Under 2 CFR s. 200.328, and at least annually, DNR must submit the Federal Financial Report (FFR) to the EPA for each project of the GLRI program. DNR is required to submit annual FFRs no later than 90 calendar days after the project's reporting period and final FFRs no later than 120 calendar days after the conclusion of the project's period of performance. The EPA may grant extension of reporting due dates when requested and justified by the recipient.

Condition:

DNR did not submit FFRs in a timely manner for six of the nine annual FFR reports we tested for the GLRI program, and DNR did not request an extension of reporting due dates from the EPA. The six annual FFRs we tested were completed between 17 and 219 calendar days past the due date. For example, four FFRs we tested had a reporting period end date of March 31, 2024, and a report due date of June 29, 2024. DNR filed the annual FFRs on November 1, 2024, which was 125 days past the due date. For five of the six annual FFRs we tested that were late, we noted that DNR submitted the FFRs after our inquiry and request to review the FFRs. For each of the six FFRs, we found that DNR retained documentation to support the amounts included in the reports and the information in the FFRs was accurate.

Context:

During FY 2023-24, DNR expended \$15.5 million under the GLRI program. We interviewed DNR staff to gain an understanding of its procedures for preparing FFRs for GLRI projects. During FY 2023-24, DNR was required to submit 20 annual FFRs and 2 final FFRs for GLRI projects to the EPA. We reviewed nine of the annual FFRs and the 2 final FFRs. We requested DNR's documentation to support the information reported in the FFRs.

Questioned Costs:

None.

Effect:

The EPA did not have timely financial reports to assess DNR's management of GLRI projects.

Cause:

DNR did not have sufficient procedures in place to track when annual FFRs were required to be submitted for GLRI projects. Although DNR’s procedures require the GLRI program’s grant accountant to monitor FFR due dates, that position was vacant during FY 2023-24 and filled in FY 2024-25. DNR indicated that other grant accountants completed some reporting for the GLRI program, but not all reporting was completed until after we made inquiries of DNR staff in October 2024. DNR staff indicated that they began to implement changes in October 2024 to more effectively track FFR due dates by having DNR’s Management and Grant Accounting Section Chief monitor the FFR reporting schedule.

☑ Recommendation

We recommend the Wisconsin Department of Natural Resources develop and implement policies and procedures for tracking and submitting timely federal financial reports for the Geographic Programs - Great Lakes Restoration Initiative program.

Finding 2024-800: Geographic Programs - Great Lakes Restoration Initiative—Federal Financial Reporting

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

<u>Award Numbers</u>	<u>Award Years</u>
00E02393	2018
00E02456	2019
00E02487	2019
00E02824	2020
00E02979	2021
00E02975	2021
00E03010	2021
00E03068	2021
03E00712	2022
01E03010	2022
00E03149	2022
00E03187	2022
00E03188	2022
00E03250	2022
00E03252	2022
00E03589	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-801: Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring

Background:

DNR receives federal funding from the EPA for the GLRI program. The objective of the GLRI program is to advance protection and restoration of the Great Lakes Basin Ecosystem through the funding of various projects. To administer the GLRI program, DNR contracts with subrecipients located around the State, including counties, cities, and sewage districts.

During our FY 2022-23 single audit (report 24-3), we identified that DNR did not perform subrecipient risk assessments or have a plan to monitor subrecipients for the GLRI program based on the risk assessments. Further, DNR did not have sufficient procedures in place to ensure all GLRI subrecipient single audit reports were being obtained and reviewed. We recommended that DNR develop a written monitoring plan for the GLRI program that includes policies and procedures for:

- completing risk assessments for each subrecipient;
- the specific monitoring steps that are required based on the level of subrecipient risk identified in a risk assessment;
- independently identifying and reviewing subrecipient single audit reports, if applicable; and
- maintaining documentation of all subrecipient monitoring activities (Finding 2023-800).

During FY 2023-24, and in response to our recommendations, DNR developed policies and procedures for monitoring and performing risk assessments of the GLRI subrecipients. In addition, DNR developed procedures to ensure GLRI subrecipient single audit reports were being obtained and reviewed. DNR completed its review of these reports in May 2024.

Criteria:

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

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

Condition:

In response to our FY 2023-24 recommendation, in June 2024 DNR developed policies and procedures for monitoring GLRI subrecipients, including procedures for completing a risk assessment for each GLRI subrecipient and ranking each subrecipient based on the risk assessment to determine the level of monitoring needed. However, DNR did not complete risk assessments for any of its GLRI subrecipients during FY 2023-24.

Context:

DNR expended \$15.5 million under the GLRI program during FY 2023-24, including \$4.0 million that it provided to 21 subrecipients. We interviewed DNR staff to gain an understanding of its procedures for monitoring subrecipients. We reviewed the agreements between DNR and the subrecipients to identify whether DNR had communicated the required award information to them. We also reviewed monitoring activities DNR performed for the GLRI program, including DNR's process to review subrecipient single audit reports and DNR's monitoring of subrecipients through progress reporting and reimbursement requests. Finally, we reviewed and discussed with DNR staff the new procedures for completing subrecipient risk assessments.

Questioned Costs:

None.

Effect:

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

Cause:

Although DNR developed policies and procedures for monitoring and performing risk assessments for the GLRI subrecipients, it did not complete risk assessments for the GLRI subrecipients during FY 2023-24. DNR indicated it would implement its policies and procedures for monitoring and performing risk assessments for the GLRI subrecipients as new subawards are created in FY 2024-25. However, DNR should also perform risk assessments for existing GLRI subrecipients to ensure its monitoring of the activities for ongoing GLRI projects is appropriate.

Recommendation

We recommend the Wisconsin Department of Natural Resources implement its new monitoring policies and procedures for completing risk assessments for each subrecipient of the Geographic Programs - Great Lakes Restoration Initiative program, including for all its existing subrecipients for ongoing projects.

Finding 2024-801: Geographic Programs - Great Lakes Restoration Initiative—Subrecipient Monitoring

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

<u>Award Numbers</u>	<u>Award Years</u>
00E02349	2018
00E02393	2018
00E02456	2019
00E02490	2019
00E02824	2020
00E02975	2021
00E02979	2021
00E03010	2021
03E00712	2022
01E03010	2022
00E03149	2022
00E03250	2022
00E03252	2022
00E03490	2023
00E03486	2023
00E03589	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

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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 2023-24, DPI administered \$2.2 billion in federal financial assistance.

We tested DPI's internal controls and compliance with grant requirements for the following programs:

Type A Programs

1. Child Nutrition Cluster (CNC) (Assistance Listing numbers 10.553/10.555/10.556/10.559/10.582);
2. Title I Grants to Local Educational Agencies (Title I) (Assistance Listing number 84.010)
3. Special Education Cluster (IDEA) (Assistance Listing numbers 84.027/84.173)

Type A Programs *for which DPI received funding from another state agency*

4. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027) for which DPI received funding from the Department of Administration (DOA)

Type B Programs

English Language Acquisition State Grants (ELASG) (Assistance Listing number 84.365)

We identified the following internal control and compliance concern:

- Child Nutrition Cluster—Federal Funding Accountability and Transparency Act Reporting (Finding 2024-400).

As a result of Finding 2024-400, we qualified our opinion on compliance for the reporting compliance requirement for the CNC program.

In addition, we followed up on the progress of DPI in addressing Finding 2023-400 of our FY 2022-23 audit (report 24-3). DPI implemented corrective actions to address this finding.

Finding 2024-400: Child Nutrition Cluster—Federal Funding Accountability and Transparency Act Reporting

Background:

The U.S. Department of Agriculture provides funding to DPI through the programs of CNC. The purpose of these programs is to:

- assist states in administering and overseeing food service program operators that provide healthful, nutritious meals to eligible children in public and non-profit private schools, residential child care institutions, and summer programs;
- foster healthy eating habits in children by providing fresh fruits and fresh vegetables to children attending elementary schools; and
- encourage the domestic consumption of nutritious agricultural commodities.

DPI subawards CNC funding to schools and other entities to execute the programs.

Under the Federal Funding Accountability and Transparency Act (FFATA), a publicly available website was created with searchable information on each federal award, including subaward information. This website is known as *USAspending.gov*. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

Criteria:

Under 2 CFR s. 170, DPI is required to report in the FFATA Subaward Reporting System (FSRS) subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the subaward was made. For example, if the subaward was made on November 7, 2023, it must be reported in FSRS not later than December 31, 2023. CNC subawards of \$30,000 or more are subject to FFATA reporting.

Condition:

Although DPI made subawards of \$30,000 or more in CNC funding to schools and other entities in FY 2023-24, DPI did not report any CNC subawards in FSRS during FY 2023-24.

Context:

Of the \$361.0 million expended during FY 2023-24 under CNC, DPI disbursed \$342.4 million to schools and other entities. We interviewed DPI staff to gain an understanding of the procedures for compiling information for CNC subawards and submitting the information in FSRS.

Questioned Costs:

None.

Effect:

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

Cause:

Although DPI staff completed FFATA reporting for other grant programs DPI administers, DPI staff did not identify that FFATA reporting requirements applied to CNC. As a result, DPI did not have policies or procedures to collect the required subaward information for CNC programs from DPI's computer system. Therefore, this information was not reported in FSRS.

As a result of our inquires, DPI staff discussed the requirements with the U.S. Department of Agriculture to understand how to collect the subaward information required to be reported in FSRS for the CNC programs.

 Recommendation

We recommend the Wisconsin Department of Public Instruction:

- *develop written policies and procedures for identifying when Federal Funding Accountability and Transparency Act (FFATA) reporting requirements are applicable to a federal award it administers;*
- *develop written policies and procedures for timely identification and reporting of Child Nutrition Cluster program subawards of \$30,000 or more, including any amendments or modifications to a subaward, to the FFATA Subaward Reporting System; and*
- *complete monthly FFATA reporting for the Child Nutrition Cluster programs following the established policies and procedures.*

Finding 2024-400: Child Nutrition Cluster—Federal Funding Accountability and Transparency Act Reporting

Child Nutrition Cluster (Assistance Listing numbers 10.553, 10.555, 10.556, 10.559, and 10.582)

<u>Award Numbers</u>	<u>Award Years</u>
212WI063N1099	2021
212WI063N1199	2021
212WI063N8903	2021
222WI063N1099	2022
222WI063N1199	2022
222WI063N8903	2022
232WI063N1099	2023
232WI063N1199	2023
232WI063L1603	2023
242WI063N1099	2024
242WI063N1199	2024
242WI063N8903	2024
242WI063L1603	2024

Questioned Costs: None

COVID-19—National School Lunch Program (Assistance Listing number 10.555)

<u>Award Number</u>	<u>Award Year</u>
232WI063N8903	2023

Questioned Costs: None

Type of Finding: Material Weakness, Material Noncompliance

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

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



Department of Tourism

The Wisconsin Department of Tourism (Tourism) formulates a statewide marketing strategy to promote travel in Wisconsin. In FY 2022-23, Tourism administered \$4.1 million in federal financial assistance.

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

- Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements (Finding 2024-903).

Finding 2024-903: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

Background:

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Department of the Treasury (U.S. Treasury). CSLFRF was created under the American Rescue Plan Act (ARPA), and later revised by the Consolidated Appropriations Act, 2023. CSLFRF is administered by DOA.

DOA expended funding under CSLFRF for various programs that it established. In addition, DOA entered into a memorandum of understanding (MOU) with various state agencies to administer several different programs funded by CSLFRF. In January 2022, DOA entered into an MOU with Tourism called the Tourism Marketing Initiative. The goal of the initiative related to implementing marketing and communications initiatives to support the travel, hospitality, and adjacent industries to recover from the public health emergency.

Criteria:

2 CFR s. 200.214 prohibits recipients of federal funding from entering into contracts with suspended or debarred parties. Further, 2 CFR s. 180.300 requires recipients of federal funding to ensure they do not enter into a contract with a suspended or debarred party by completing one of the following steps:

- reviewing the suspended and debarred parties listing on *SAM.gov*;
- collecting a certification from the party that they are not suspended or debarred; or
- including a clause or condition regarding suspension and debarment in the procurement contract.

Condition:

Although Tourism entered into contracts with vendors to administer the Tourism Marketing Initiative, we found that Tourism completed none of the required steps to ensure the parties were not suspended or debarred.

Context:

The MOU with DOA provided Tourism \$7.5 million in CSLFRF funding for the Tourism Marketing Initiative. Tourism expended \$972,295 for the initiative in FY 2023-24. We inquired of Tourism staff regarding the agency's procedures for ensuring it does not enter into a contract with a suspended or debarred party. We also reviewed payments made to vendors and reviewed contracts for five vendors, two of which were entered into during FY 2023-24 and two of which were amended during FY 2023-24.

Questioned Costs:

None.

Effect:

Tourism is at increased risk of entering into a contract with a suspended or debarred party and is in noncompliance with federal requirements.

Cause:

Tourism does not administer significant federal funding. Tourism staff indicated they were unaware of the suspension and debarment requirements and had not developed procedures sufficient and appropriate to meet the federal requirements.

 Recommendation

We recommend the Wisconsin Department of Tourism establish procedures to ensure it does not contract with suspended or debarred parties and complies fully with all applicable federal requirements for funds it administers.

**Finding 2024-903: Coronavirus State and Local Fiscal Recovery Funds—
Suspension and Debarment Requirements**

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

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

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

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Office of the Commissioner of Insurance

The Wisconsin Office of the Commissioner of Insurance (OCI) regulates the insurance industry in Wisconsin. OCI is responsible for examining insurance industry financial practices and market conduct, licensing insurance agents, reviewing policy forms for compliance with state insurance statutes and regulations, investigating consumer complaints, and providing consumer information. OCI administers two segregated insurance funds: the State Life Insurance Fund and the Injured Patients and Families Compensation Fund. In FY 2023-24, OCI administered \$208.3 million in federal financial assistance.

We tested OCI's internal controls and compliance with grant requirements for one type A program: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA) (1332 State Innovation Waivers) (Assistance Listing number 93.423). We identified the following internal control and compliance concerns:

- Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Financial Reporting (Finding 2024-900); and
- Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Verification Audits (Finding 2024-901).

Finding 2024-900: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Financial Reporting

Background:

Section 1332 of the federal Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) permits a state to apply for a waiver to pursue innovative strategies for providing residents with access to high quality, affordable health insurance while retaining the basic protections of the Affordable Care Act.

2017 Wisconsin Act 138 created the Wisconsin Healthcare Stability Plan (WIHSP), under which the State covers a portion of the financial risk of health insurers. Act 138 required OCI to implement WIHSP if Wisconsin's waiver plan was approved by the federal government. OCI applied for a waiver, which was approved by the U.S. Department of Health and Human Services (DHHS) in July 2018. Under the approved waiver, a health insurance carrier in the healthcare insurance exchange may be reimbursed a portion of the claims it incurred in the prior calendar year.

In 2019, DHHS awarded OCI funding under the 1332 State Innovation Waivers program to administer WIHSP for the period January 1, 2019, through December 31, 2023. OCI received an extension of the federal funding in 2022, covering the period January 1, 2024, through December 31, 2028. From the inception of the program and through June 30, 2024, OCI expended \$680.8 million under the 1332 State Innovation Waivers program. The federal funding is used, along with state appropriations, to reimburse insurance carriers participating in the healthcare insurance exchange for a portion of enrollee claims. Insurance carriers submit various attestations and enrollee claim information to OCI.

Criteria:

2 CFR s. 200.303 requires OCI to establish and maintain effective internal control over its federal programs and to provide reasonable assurance that the federal programs are administered in compliance with federal statutes, regulations, and the terms and conditions of its federal awards. Under the terms and conditions for the 1332 State Innovation Waivers grant award, OCI is required to report expenditures annually using the Standard Form 425 (SF-425) Federal Financial Report.

Condition:

We found OCI did not complete all required lines of the SF-425 Federal Financial Report filed for the year ended December 31, 2023. OCI reported zero expenditures in line 10e (federal share of expenditures) when OCI should have reported \$680,759,297 in line 10e. As a result, line 10h, which is a calculated field, incorrectly indicated that OCI had an unobligated balance of federal funds of \$894,224,285, when the unobligated balance should have been reported as \$213,464,988.

Context:

OCI expended \$208.3 million in federal funds under the 1332 State Innovations Waivers program in FY 2023-24. We reviewed OCI's written procedures for federal reporting and interviewed the WIHSP Administrator and OCI finance staff to gain an understanding of the reporting procedures. We tested the SF-425 Federal Financial Report submitted by OCI for calendar year 2023 and compared the amounts reported to the accounting records.

Questioned Costs:

None.

Effect:

OCI reported inaccurate information in its federal financial report filed in FY 2023-24, which resulted in inaccurate information being provided to the federal awarding agency.

Cause:

OCI staff indicated they believed the prepopulated fields were not editable and that they only signed and certified the report. We also note OCI did not have procedures in place to require a secondary review and sign off on the report prior to submission.

☑ Recommendation

We recommend the Wisconsin Office of the Commissioner of Insurance:

- develop written procedures to require a secondary review of the annual Standard Form 425 Federal Financial Report that include steps for conducting and documenting the secondary review; and
- work with the U.S. Department of Health and Human Services to determine whether the Standard Form 425 Federal Financial Report for calendar year 2023 needs to be corrected and refiled.

Finding 2024-900: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Financial Reporting

Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA) (Assistance Listing number 93.423)

<u>Award Numbers</u>	<u>Award Years</u>
SIWIW190008-03	2021
SIWIW190008-04	2022
SIWIW190008-05	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the Wisconsin Office of the Commissioner of Insurance: The Wisconsin Office of the Commissioner of Insurance agrees with the audit finding and recommendations.

Finding 2024-901: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Verification Audits

Background:

Section 1332 of the Affordable Care Act permits a state to apply for a waiver to pursue innovative strategies for providing residents with access to high quality, affordable health insurance while retaining the basic protections of the Affordable Care Act. 2017 Wisconsin Act 138 created WIHSP, under which the State covers a portion of the financial risk of health insurance carriers. Act 138 required OCI to implement WIHSP if Wisconsin's waiver plan was approved by the federal government. OCI applied for a waiver, which was approved by DHHS in July 2018. Under the approved waiver, a

health insurance carrier in the healthcare insurance exchange may be reimbursed a portion of the claims it incurred in the prior calendar year.

In 2019, DHHS awarded OCI funding under the 1332 State Innovation Waivers program to administer WIHSP for the period January 1, 2019, through December 31, 2023. OCI received an extension of the federal funding in 2022, covering the period January 1, 2024, through December 31, 2028. From the inception of the program and through June 30, 2024, OCI expended \$680.8 million under the 1332 State Innovation Waivers program. The federal funding is used, along with state appropriations, to reimburse insurance carriers participating in the healthcare insurance exchange for a portion of enrollee claims. Insurance carriers submit various attestations and enrollee claim information to OCI.

Criteria:

2 CFR s. 200.303 requires OCI to establish and maintain effective internal control over its federal programs and to provide reasonable assurance that the federal programs are administered in compliance with federal statutes, regulations, and the terms and conditions of its federal awards.

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

- test a random sample of at least 60 enrollees across all the participating insurance carriers for the phase I audit, including ensuring claims for these enrollees were incurred in the benefit year and paid prior to the established deadline of April 30 of the calendar year following the applicable benefit year;
- randomly sample and review proof of payment for two claims for each enrollee sampled during the phase I audit; and
- have a secondary reviewer review a portion of the audit documents and initial review results for the phase I and II audits.

Condition:

We identified two concerns with OCI's administration of the verification audits it performed related to its 1332 State Innovation Waivers program. First, in the phase I audit conducted for benefit year 2022, OCI did not detect that one insurance carrier reported in the audit response spreadsheet that it had paid two claims for two enrollees after April 30, which was the established deadline for claims. This was not detected by OCI during either the initial or secondary review of the claims information in the audit response spreadsheet. After we identified this issue, OCI followed up with the insurance carrier and determined that the payment dates for these claims had been inaccurately reported and obtained documentation from the insurance carrier to support that the claims had been paid prior to the April 30 deadline.

Second, for the phase II audit conducted for benefit year 2022, the proof of payment for 9 of the 130 claims tested included the claim date but did not include documentation

of the payment date. After we identified this issue, OCI followed up with the insurance carriers and obtained documentation to support that the claims were paid prior to the April 30 deadline.

Context:

OCI expended \$208.3 million in federal funds under the 1332 State Innovations Waiver program in FY 2023-24. We reviewed OCI's written procedures and interviewed the WIHSP Administrator and OCI finance staff to gain an understanding of the phase I and phase II verification audits. We reviewed the documentation related to the verification audits completed for benefit year 2022, which supported payments made to insurance carriers in FY 2023-24. For all 65 enrollees that OCI sampled for phase I of the verification audits, we tested whether documentation matched between the claims report and the amounts included in the insurance carriers audit response spreadsheet. For the 65 enrollees in phase II of the verification audit, we also tested the claims documentation provided by the insurance carriers. During our FY 2020-21 single audit (report 22-5), we identified concerns with OCI's audit process and made recommendations to OCI.

Questioned Costs:

None.

Effect:

OCI may not have identified claims that did not meet eligibility requirements or lacked appropriate supporting documentation, which could result in unallowable costs.

Cause:

OCI staff did not correctly follow the verification audit written procedures, which require the initial and secondary reviewer to verify that sampled claims were paid prior to the established deadline. Further, OCI's audit response spreadsheet does not restrict insurance carriers from entering claims incurred or paid outside of the allowable periods.

OCI staff relied on the claim date in completing the phase II audit and did not request the payment date information from the insurance carriers. Further, the instructions OCI provided insurers for submitting proof of payment for the phase II audit did not explicitly direct insurance carriers to include the payment date on the documentation submitted to support the claims.

Recommendation

We recommend the Wisconsin Office of the Commissioner of Insurance:

- review and update the audit response spreadsheet to restrict insurance carriers from entering claims service and payment dates outside of the allowable periods;
- update instructions and guidance provided to insurance carriers to clearly indicate that claims documentation submitted to the Office of the Commissioner of Insurance should include the claim payment date; and
- follow its written procedures for conducting verification audits, including reviewing to ensure the claims documentation supports that claims have been paid before the established deadline.

Finding 2024-901: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Verification Audits

Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA) (Assistance Listing number 93.423)

<u>Award Numbers</u>	<u>Award Years</u>
SIWIW190008-03	2021
SIWIW190008-04	2022

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the Wisconsin Office of the Commissioner of Insurance: The Wisconsin Office of the Commissioner of Insurance agrees with the audit finding and recommendations.

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State Public Defender's Office

The Public Defender Board, which is known as the State Public Defender's Office (SPD), provides legal representation to persons who are accused of crimes or are defendants in certain civil matters. SPD administered \$5.8 million in federal funding in FY 2023-24.

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

- Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs (Finding 2024-902).

Finding 2024-902: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

Background:

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Department of the Treasury (U.S. Treasury). CSLFRF was created under the American Rescue Plan Act (ARPA), and later revised by the Consolidated Appropriations Act, 2023. CSLFRF is administered by DOA.

DOA expended funding under CSLFRF for various programs that it established. In addition, DOA entered into a memorandum of understanding (MOU) with various state agencies to administer several different programs funded by CSLFRF. In January 2022, DOA entered into an MOU with SPD to provide assistance to SPD to hire staff to fill project positions to address its case backlog. Through position requests to

DOA in 2021, 2022, and 2023, SPD received approval to create 65.0 two-year project positions to be funded by the CSLFRF grant.

Criteria:

Under 2 CFR s. 200.303, SPD is responsible for establishing and maintaining effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards. Further, SPD is required to follow U.S. Treasury guidance that requires it to maintain documentation to demonstrate that CSLFRF funding was used in accordance with federal regulations.

Condition:

We reviewed payroll records to determine whether employee time charged to the CSLFRF grant was approved by an appropriate supervisor with knowledge of the employee's work effort. We reviewed the approvals for a selection of 15 project employees at SPD funded by the CSLFRF grant and found that time was approved by an appropriate supervisor for all but one of the employees. We found that the time for one employee was not approved in STAR HCM, the State's payroll system. Certain amounts charged to the grant for this employee were unallowable to be charged to the grant. This employee was appointed to one of the project positions funded by the CSLFRF grant under the MOU with DOA. This employee left state service on October 6 2023, and was appointed to the project position beginning on October 9, 2023. The employee ended employment with SPD on November 17, 2023. During the three pay periods between October 9, 2023, and November 17, 2023, the employee recorded 3 days of work time and 27 days of leave. Further, on November 30, 2023, the employee was paid \$86,605 for accumulated unused leave earned in their previous position.

Context:

During FY 2023-24, SPD expended \$5.6 million in CSLFRF funding. We interviewed SPD staff to gain an understanding of SPD's administration of the CSLFRF funding, including how it charged payroll costs to the CSLFRF grant. We reviewed payroll transactions made by SPD for the CSLFRF program, identified the payout for a terminated employee, and followed up with SPD regarding the purpose of the transaction.

Questioned Costs:

\$107,164, which consists of \$86,605 in payment for unused leave and \$20,559 in leave taken during the three-week period the employee worked in the project position.

Effect:

SPD charged payroll costs to the CSLFRF grant that did not relate to the underlying project positions established in the MOU with DOA.

Cause:

SPD staff indicated that charging the CSLFRF grant for the costs related to the unused leave for the employee was an oversight. According to SPD staff, the former employee made a decision to terminate from the project position and the unused leave was inadvertently charged to the grant. SPD staff did not explain why the 27 days of leave was charged to the grant during the months of October and November of 2023, or why the employee's time was not approved in STAR.

☑ Recommendation

We recommend the Wisconsin State Public Defender's Office:

- review and update its procedures to ensure employee timesheets are appropriately approved by a supervisor with knowledge of each employee's work effort;
- review and update its procedures to ensure costs are charged to the correct accounting codes and funding sources are appropriately used;
- take steps to ensure it administers the funding for the Coronavirus State and Local Fiscal Recovery Funds grant in compliance with the memorandum of understanding with the Department of Administration and with federal rules; and
- adjust its accounting records to use a different funding source for the leave and termination payments for unused leave for the employee identified during the audit.

**Finding 2024-902: Coronavirus State and Local Fiscal Recovery Funds—
Unallowable Costs**

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

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

Questioned Costs: \$107,164

Type of Finding: Noncompliance

Response from the Wisconsin State Public Defender's Office: The Wisconsin State Public Defender's Office agrees with the audit finding and recommendations.

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University of Wisconsin System

The University of Wisconsin (UW) System, which rebranded itself as the Universities of Wisconsin, provided postsecondary academic education for approximately 163,000 students. As of June 2024, UW System had 13 four-year universities, 9 two-year in person 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 9 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 2023-24, UW System administered \$1.9 billion in federal financial assistance.

We tested UW System's internal controls and compliance with grant requirements for the following programs:

Type A Programs

1. Student Financial Assistance (SFA) Cluster (various Assistance Listing numbers)

Type A Programs *for which UW System received funding from another state agency*

2. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027) for which UW System received funding from the Department of Administration (DOA) and the Wisconsin Economic Development Corporation (WEDC)
3. Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing number 93.323) for which UW System received funding from the Department of Health Services (DHS)
4. Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing number 93.959) for which UW System received funding from DHS

Type B Programs

1. Dairy Business Innovation Initiatives (DBII) (Assistance Listing number 10.176)
2. English Language Acquisition State Grants (Assistance Listing number 84.365)

Type B Programs for which UW System received funding from another state agency

3. Geographic Programs – Great Lakes Restoration Initiatives (GLRI) (Assistance Listing number 66.469) for which UW System received funding from the Department of Natural Resources
4. Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (Health Disparities grant) (Assistance Listing number 93.391) for which UW System received funding from DHS

We identified the following internal control and compliance concerns:

- Student Financial Assistance Cluster—UW-Oshkosh Monthly Reconciliations (Finding 2024-700);
- Dairy Business Innovation Initiatives—Subrecipient Monitoring (Finding 2024-701);
- Dairy Business Innovation Initiatives—Federal Funding Accountability and Transparency Act Reporting (Finding 2024-702);
- Student Financial Assistance Cluster—UW-Madison Return of Funds Special Tests (Finding 2024-703);
- Student Financial Assistance Cluster—UW-River Falls Return of Funds Special Tests (Finding 2024-704);
- Student Financial Assistance Cluster—UW-Parkside Return of Funds Special Tests (Finding 2024-705);
- Student Financial Assistance Cluster—UW-Platteville Return of Funds Special Tests (Finding 2024-706);
- Student Financial Assistance Cluster—UW-Whitewater Return of Funds Special Tests (Finding 2024-707);
- Student Financial Assistance Cluster—UW-Madison Enrollment Reporting Special Tests (Finding 2024-708);
- Student Financial Assistance Cluster—UW-Milwaukee Enrollment Reporting Special Tests (Finding 2024-709);
- Student Financial Assistance Cluster—UW-Oshkosh Enrollment Reporting Special Tests (Finding 2024-710);
- Student Financial Assistance Cluster—UW-Parkside Information Technology Controls (Finding 2024-711);

- Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards (Finding 2024-712);
- Dairy Business Innovation Initiatives—Cash Management (Finding 2024-713);
- Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements (Finding 2024-714); and
- Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements (Finding 2024-715).

As a result of Finding 2024-713, we qualified our opinion on compliance for the cash management compliance requirement for the DBII program.

In addition, we followed up on the progress of UW-Madison in addressing Finding 2022-700 of our FY 2021-22 audit (report 23-4). UW-Madison implemented corrective actions to address Finding 2022-700.

We also included the Wisconsin Humanities Council in our FY 2023-24 audit of UW System. The Wisconsin Humanities Council is a nonprofit organization associated with UW System, which is responsible for the fiscal and personnel administration of the Wisconsin Humanities Council. We tested internal controls and compliance with grant requirements for the Promotion of the Humanities Federal/State Partnership grant (Assistance Listing number 45.129).

Finding 2024-700: Student Financial Assistance Cluster— UW-Oshkosh Monthly Reconciliations

Background:

UW institutions receive funding for several grant and loan programs, such as Federal Direct Student Loans (Assistance Listing number 84.268) and the Federal Pell Grant Program (Assistance Listing number 84.063), from the U.S. Department of Education that are administered under the SFA Cluster. UW-Oshkosh is required to comply with U.S. Department of Education requirements for disbursing funds to students under the Direct Student Loans and Pell Grant programs. This includes reporting disbursement activity in a U.S. Department of Education system in a timely manner. For FY 2023-24, UW-Oshkosh reported federal financial assistance of \$29.7 million in Direct Student Loans and \$10.3 million in Pell Grants.

Criteria:

Pursuant to 34 CFR s. 685.300 (b) (5), UW-Oshkosh is required to perform monthly reconciliations between U.S. Department of Education systems and its financial and business systems for all Direct Student Loans activity. The monthly reconciliations include two components:

- an external review between UW-Oshkosh’s disbursements in its student information system compared to data in a U.S. Department of Education reporting system; and
- an internal reconciliation between UW-Oshkosh’s student information system and its accounting system.

In addition, U.S. Department of Education guidance included in Volume 4, Chapter 5, of the *Federal Student Aid Handbook*, recommends that UW-Oshkosh similarly complete monthly reconciliations for Pell Grant activity.

Condition:

Although UW-Oshkosh provided documentation for the external component of reconciliations it completed for the two months we selected to review for the Direct Student Loans and Pell Grant reconciliations during FY 2023-24, it did not provide documentation for the internal component of these reconciliations.

Context:

We reviewed and discussed UW-Oshkosh's procedures for performing monthly reconciliations for Direct Student Loans and Pell Grant disbursements. We selected two monthly Direct Student Loans and Pell Grant reconciliations and reviewed the internal and external reconciliation components for each month.

Questioned Costs:

None.

Effect:

Without documentation, UW-Oshkosh cannot be assured that it accurately completed the required reconciliations to identify whether Direct Student Loans or Pell Grant disbursements were properly reported to the U.S. Department of Education and other federal requirements were being met.

Cause:

UW-Oshkosh indicated that it was unable to locate documentation for the internal component of the reconciliation for the months we requested because the documentation was not retained in a shared folder. In addition, UW-Oshkosh indicated that there had been staff turnover in the position that completed the reconciliations.

Recommendation

We recommend the University of Wisconsin-Oshkosh:

- *ensure all required monthly reconciliations are completed in a timely manner; and*
- *retain documentation to support all monthly reconciliations it completes.*

**Finding 2024-700: Student Financial Assistance Cluster—
UW-Oshkosh Monthly Reconciliations**

Federal Pell Grant Program (Assistance Listing number 84.063)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: None

Federal Direct Student Loans (Assistance Listing number 84.268)

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

Questioned Costs: None**Type of Finding:** Significant Deficiency, Noncompliance**Response from the University of Wisconsin-Oshkosh:** The University of Wisconsin-Oshkosh agrees with the audit finding and recommendations.**Finding 2024-701: Dairy Business Innovation Initiatives—
Subrecipient Monitoring****Background:**

During FY 2023-24, UW-Madison expended \$9.9 million in federal funds for the DBII grant, which is administered by the U.S. Department of Agriculture. This grant program was first authorized in 2018, and UW-Madison has received annual awards for the program since 2019. UW-Madison subawarded approximately 60.0 percent of each DBII award it received to a subrecipient. The subrecipient's primary function was to award grants to farmers or dairy processors to diversify farming activities, create value-added products, or enhance dairy export programs.

Criteria:

Under 2 CFR s. 200.332 (e), UW-Madison is required to monitor the activities of a subrecipient as necessary to ensure the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. Additionally, under 2 CFR s. 200.332 (f), pass-through entities must verify that a subrecipient is audited as required by 2 CFR Part 200 Subpart F, which requires that certain entities expending \$750,000 or more of federal funds during a year have a single audit performed. UW-Madison's Research and Sponsored Programs (RSP) is responsible for monitoring subrecipient audit requirements prior to entering into contracts. As part of fulfilling its requirements under 2 CFR s. 200.332 (d), RSP requires subrecipients to complete an annual audit certification and provide a copy of its single audit, if applicable.

Condition:

We identified from UW-Madison's expenditures that it made payments to the DBII subrecipient of more than \$750,000 during FY 2022-23 and, therefore, the subrecipient should have been subject to a single audit. However, UW-Madison did not sufficiently monitor the subrecipient during FY 2023-24 to ensure the subrecipient was audited as required by 2 CFR s. 200.332 (f). The subrecipient did not have a FY 2022-23 single audit performed.

Context:

UW-Madison made payments totaling \$6.3 million to the DBII subrecipient during FY 2023-24 with a similar amount provided in the prior fiscal year. We reviewed the April 2024 annual audit certification submitted by the subrecipient, which included whether the subrecipient had completed a single audit for FY 2022-23. We searched the federal audit clearinghouse to determine whether the DBII subrecipient had

submitted a single audit report. After we raised the issue, UW-Madison contacted the subrecipient. UW-Madison indicated to us that the subrecipient had misunderstood the requirements.

Questioned Costs:

None.

Effect:

Without adequate monitoring, there is an increased risk of unallowable costs being charged to the DBII grant, or other noncompliance with federal regulations.

Cause:

RSP did not adequately evaluate the annual audit certification provided by the DBII subrecipient or perform other procedures to identify that an audit was required for the subrecipient.

Recommendation

We recommend the University of Wisconsin-Madison update its procedures for reviewing annual audit certifications received from subrecipients to include reviewing its expenditures with a subrecipient or other procedures to assist it in assessing subrecipient responses.

Finding 2024-701: Dairy Business Innovation Initiatives—Subrecipient Monitoring

Dairy Business Innovation Initiatives (Assistance Listing number 10.176)

<u>Award Numbers</u>	<u>Award Years</u>
AM200100XXXXG001	2020
21DBIWI1006	2021
AM21DBIWI1010	2022
AM22DBIWI1014	2022
23DBIWI1019	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Madison: The University of Wisconsin-Madison agrees with the audit finding and recommendation.

Finding 2024-702: Dairy Business Innovation Initiatives—Federal Funding Accountability and Transparency Act Reporting

Background:

During FY 2023-24, UW-Madison expended \$9.9 million in federal funds for the DBII grant, which is administered by the U.S. Department of Agriculture. This grant program was first authorized in 2018, and UW-Madison has received annual awards

for the program since 2019. UW-Madison subawarded approximately 60.0 percent of each DBII award it received to a subrecipient. The subrecipient's primary function was to award grants to farmers or dairy processors to diversify farming activities, create value-added products, or enhance dairy export programs.

Under the Federal Funding Accountability and Transparency Act (FFATA), a publicly available website was created with searchable information on each federal award, including subaward information. This website is known as *USAspending.gov*. The intent of FFATA is to provide information about federal awards to allow the public access to the information to hold the government accountable for decisions.

Criteria:

Under 2 CFR s. 170, UW-Madison is required to report in the FFATA Subaward Reporting System (FSRS) subawards of \$30,000 or more, including any amendments or modifications to a subaward. This reporting is to be submitted no later than the last day of the month following the month in which the subaward was made. For example, if the subaward was made on November 7, 2023, it must be reported in FSRS no later than December 31, 2023. DBII subawards of \$30,000 or more are subject to FFATA reporting. UW-Madison's RSP is responsible for reporting subaward information to FSRS.

Condition:

Of the two subaward actions that occurred in FY 2023-24 for the DBII grant, we found UW-Madison did not report one subaward action in a timely manner in FSRS. Although UW-Madison completed a \$250,000 subaward modification to a subrecipient in October 2023, it did not submit the information in FSRS until December 2024 after we inquired about FFATA reporting for DBII.

Context:

We discussed with RSP staff its procedures for identifying subawards that require reporting to FSRS. We reviewed subawards UW-Madison executed or modified for DBII during FY 2023-24 to identify whether FFATA reporting requirements applied. We assessed whether the subaward actions were accurately and entered into FSRS in a timely manner.

Questioned Costs:

None.

Effect:

UW-Madison's stakeholders and the public did not have access to transparent and timely information about the federal award spending decisions on *USAspending.gov* for DBII. UW-Madison did not comply with FFATA requirements for the timely reporting of subawards in FSRS for DBII.

Cause:

RSP staff indicated that an error occurred during the November 2023 submission process that prevented the subaward information from being uploaded in FSRS. A subsequent monthly error report identified that the federal aid identification number was not found in FSRS, yet RSP did not resolve this error until we inquired about FFATA reporting. No other detective procedures were in place to identify that FFATA reporting had not occurred for the subaward.

☑ Recommendation

We recommend the University of Wisconsin-Madison:

- review and update its procedures for reviewing the FFATA Subaward Reporting System (FSRS) reporting errors and taking corrective action in a timely manner on all reported errors; and
- implement other monitoring procedures to ensure FSRS reporting is accurate and completed in a timely manner.

Finding 2024-702: Dairy Business Innovation Initiatives—Federal Funding Accountability and Transparency Act Reporting

Dairy Business Innovation Initiatives (Assistance Listing number 10.176)

<u>Award Numbers</u>	<u>Award Years</u>
AM200100XXXXG001	2020
21DBIW11006	2021
AM21DBIW11010	2022
AM22DBIW11014	2022
23DBIW11019	2023

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Madison: The University of Wisconsin-Madison agrees with the audit finding and recommendations.

Finding 2024-703: Student Financial Assistance Cluster—UW-Madison Return of Funds Special Tests

Background:

UW-Madison receives funding from the U.S. Department of Education for several grant and loan programs administered under the SFA Cluster. During FY 2023-24, UW-Madison reported a total of \$228.8 million in federal financial assistance under the SFA Cluster. UW-Madison is required to comply with U.S. Department of Education requirements for disbursing funds to students and monitoring that students attend courses after receiving the federal financial assistance.

Criteria:

Pursuant to 34 CFR s. 668.21, UW-Madison must return all federal financial assistance credited or disbursed to a student if the student does not begin attendance. For students that begin attending classes, but who later withdraw from enrollment, 34 CFR s. 668.22 requires that UW-Madison must determine the amount of federal financial assistance that the student earned and return to the federal government the amount that the student did not earn. In order not to consider a student to have withdrawn from enrollment under certain circumstances, which permits a student to retain federal financial assistance that otherwise would need to be returned to the

federal government, 34 CFR s. 668.22 (a) (2) (ii) provides certain exemptions to students.

Condition:

For four students, we found that UW-Madison did not accurately determine the amount of federal financial assistance it disbursed that should have been returned to the U.S. Department of Education. First, we found that UW-Madison did not return all federal financial assistance it disbursed to two students that did not begin attendance and to one student who only attended one day during FY 2023-24. For these three students, UW-Madison determined it failed to return \$16,403 in federal financial assistance it disbursed during FY 2023-24. Second, we found that UW-Madison did not accurately determine the federal financial assistance that should be returned after a student withdrew from enrollment during the summer 2023 term. For this student, UW-Madison incorrectly applied an exemption, which led to UW-Madison failing to return \$584 in federal financial assistance to the U.S. Department of Education.

Context:

UW-Madison uses a student information system to track activity for students who withdraw in order to determine the federal financial assistance each student earned and the amount that must be returned to the U.S. Department of Education. We discussed with UW-Madison staff its process for identifying students who never attended or withdrew from enrollment. We also requested information from UW-Madison to identify students who did not begin attendance or withdrew from enrollment during FY 2023-24. When reviewing the data UW-Madison provided, we noted potential errors in the amount of aid returned for students identified as never attending.

Separately, as part of a UW systemwide sample of 60 students, we selected 6 students who had received federal financial assistance and who withdrew from enrollment from UW-Madison to determine the amount of federal financial assistance those students earned and the related amounts UW-Madison returned to the U.S. Department of Education.

Questioned Costs:

\$16,987, Plus an Undetermined Amount

Effect:

UW-Madison did not comply with all requirements to return federal financial assistance for students who never attended or withdrew from enrollment during FY 2023-24.

Cause:

UW-Madison identified that the errors in determining the amount of the federal financial assistance that should have been returned to the federal government for the four students we identified were manual errors in the withdrawal procedures and calculations completed during and at the end of each term. These errors were not detected by any other review procedures. Although UW-Madison correctly identified the status of the two students who never attended and the need to return all disbursed federal financial assistance, it did not follow through on the actual repayment.

For the student who had an exemption applied, the exemption was incorrectly selected when UW-Madison completed a determination, and the error was not detected in

UW-Madison’s review process. UW-Madison indicated that its automated review processes conducted at the end of each term did not specifically address the matters we identified for the four students.

After we identified these errors in the determination of the amount of federal financial assistance to return to the federal government, UW-Madison returned in fall 2024 the unearned federal financial assistance for the three students who never attended or withdrew from enrollment after attending one day. In addition, UW-Madison returned the additional \$584 in February 2025 for the student who withdrew from enrollment and did not meet the criteria for a withdrawal exemption.

☑ Recommendation

We recommend the University of Wisconsin-Madison review, update, and implement its procedures to improve the accuracy and follow-through for making determinations of federal financial assistance that needs to be returned to the federal government for students who never attended or withdrew from enrollment, including thoroughly reviewing applied exemptions, and returning federal financial assistance in a timely manner to the federal government.

Finding 2024-703: Student Financial Assistance Cluster—UW-Madison Return of Funds Special Tests

Student Financial Assistance Cluster (various Assistance Listing numbers)

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

Questioned Costs: \$16,987, Plus an Undetermined Amount

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Madison: The University of Wisconsin-Madison agrees with the audit finding and recommendation.

Finding 2024-704: Student Financial Assistance Cluster—UW-River Falls Return of Funds Special Tests

Background:

UW-River Falls receives funding from the U.S. Department of Education for several grant and loan programs administered under the SFA Cluster. During FY 2023-24, UW-River Falls reported a total of \$23.6 million in federal financial assistance under the SFA Cluster. UW-River Falls is required to comply with U.S. Department of Education requirements for disbursing funds to students and monitoring that students attend courses after receiving the federal financial assistance.

Criteria:

Pursuant to 34 CFR s. 668.21, UW-River Falls must return all federal financial assistance credited or disbursed to a student if the student does not begin attendance. Under Volume 5, Chapter 1 of the *Federal Student Aid Handbook*, when a student

begins attendance in at least one course but does not begin attendance in all courses the student was scheduled to attend, the school must determine if it is necessary to recalculate the student's eligibility for the Pell Grant based on a revised enrollment status and the cost of education pursuant to 34 CFR s. 690.80. If the student withdraws, this recalculation must be performed before determining whether to return federal financial assistance pursuant to 34 CFR s. 668.22.

Condition:

We found that UW-River Falls did not return \$16,010 in federal financial assistance for four students that did not begin attendance in all enrolled courses during FY 2023-24. This included two students who never began attendance in any enrolled courses for whom all disbursed federal financial assistance was required to be returned. This also included two students who began at least one course but not all courses for which the students had enrolled. UW-River Falls did not perform the required recalculation of Pell Grant eligibility or an assessment of federal financial assistance it had disbursed that these students had not earned.

Context:

UW-River Falls uses a student information system to track activity for students who withdraw in order to determine the federal financial assistance each student earned and the amount that must be returned to the U.S. Department of Education. We discussed with UW-River Falls the process used for identifying students who did not begin attending all enrolled courses or withdrew from enrollment, and we requested a list of such students during FY 2023-24. UW-River Falls did not have a complete list readily available of students who did not begin attending all enrolled courses.

Questioned Costs:

\$16,010, Plus an Undetermined Amount

Effect:

UW-River Falls did not comply with all requirements to return federal financial assistance for students who never attended or did not begin attending all enrolled courses during FY 2023-24.

Cause:

UW-River Falls did not have procedures to identify from its student information system, or other sources, those students for whom it disbursed federal financial assistance, yet the students did not attend at least one course during the term or begin all courses enrolled. Depending on whether a student dropped any of their courses, UW-River Falls indicated that the procedures to evaluate attendance may not have identified all students who would ultimately be determined as never attending for the academic term.

After we requested a list of students who did not begin attending all enrolled courses, UW-River Falls identified two students who did not begin at least one course but for whom it had disbursed federal financial assistance. For the other two students who began at least one course, UW-River Falls completed the required Pell Grant recalculation for the students. UW-River Falls also determined the amount of federal financial assistance to return for all four students, as applicable, to the U.S. Department of Education in September 2024.

☑ Recommendation

We recommend the University of Wisconsin-River Falls review, update, and implement procedures to:

- identify students after the start of each academic term for whom it disbursed federal financial assistance and the students did not begin all enrolled courses;
- complete required recalculations for Pell Grant eligibility and a determination of federal financial assistance that was not earned by the students, as applicable; and
- return amounts to the federal government in a timely manner.

**Finding 2024-704: Student Financial Assistance Cluster—UW-River Falls
Return of Funds Special Tests**

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: \$16,010, Plus an Undetermined Amount

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-River Falls: The University of Wisconsin-River Falls agrees with the audit finding and recommendations.

**Finding 2024-705: Student Financial Assistance Cluster—
UW-Parkside Return of Funds Special Tests**

Background:

UW-Parkside receives funding from the U.S. Department of Education for several grant and loan programs administered under the SFA Cluster. During FY 2023-24, UW-Parkside reported a total of \$21.3 million in federal financial assistance under the SFA Cluster. UW-Parkside is required to comply with U.S. Department of Education requirements for disbursing funds to students and monitoring that students attend courses after receiving the federal financial assistance.

Criteria:

When a student withdraws from enrollment, 34 CFR s. 668.22, requires that UW-Parkside must determine the amount of federal financial assistance that the student earned and return to the federal government the amount that the student did not earn. Under Volume 5, Chapter 2 of the *Federal Student Aid Handbook* the entire amount of disbursements of federal financial assistance after a student's date of withdrawal from enrollment without notification to UW-Parkside should be returned to

the U.S. Department of Education unless certain conditions are met. In determining whether federal financial assistance was earned by a student, the *Federal Student Aid Handbook* provides guidance on how to calculate applicable institution charges and academic days under different circumstances.

Condition:

For two of three students we reviewed who withdrew from enrollment during FY 2023-24, UW-Parkside inaccurately determined the amount of federal financial assistance to return to the U.S. Department of Education. For one student, UW-Parkside incorrectly accounted for a disbursement that occurred after the student's withdrawal from enrollment as an amount that was earned by the student for the fall 2023 term. As a result, UW-Parkside returned \$548 less than what should have been returned to the U.S. Department of Education. For the second student, UW-Parkside incorrectly identified the end date of the spring 2024 term and did not include the correct institutional charges in its determination. As a result, UW-Parkside returned \$1,190 less than should have been returned to the U.S. Department of Education.

Context:

UW-Parkside uses a student information system to track activity for students that withdraw in order to determine the federal financial assistance each student earned and the amount that must be returned to the U.S. Department of Education. We discussed with UW-Parkside staff the process used for identifying students who never attended or withdrew from enrollment. We also requested information from UW-Parkside to identify students who did not begin attendance or withdrew from enrollment during FY 2023-24. As part of a UW systemwide sample of 60 students, we selected 3 students who had received federal financial assistance and withdrew from UW-Parkside to determine the amount of federal financial assistance those students earned and the related amounts UW-Parkside returned to the U.S. Department of Education.

Questioned Costs:

\$1,738, Plus an Undetermined Amount

Effect:

UW-Parkside did not comply with all requirements to return federal financial assistance for students who withdrew from enrollment during FY 2023-24.

Cause:

UW-Parkside did not have adequate procedures to review and apply accurate calculations for the two students for whom we identified errors in the determination of the amount of federal assistance to return. Although UW-Parkside disbursed federal financial assistance later than is typical to one student, the disbursement was not correctly categorized within the calculations completed by UW-Parkside to determine that the entire amount of the federal financial assistance was required to be returned to the federal government.

☑ Recommendation

We recommend the University of Wisconsin-Parkside:

- *update its procedures to improve the accuracy in making determinations of federal financial assistance that needs to be returned to the federal government and returning federal financial assistance in a timely manner to the federal government; and*
- *promptly return the additional amount of federal financial assistance for the students we identified.*

Finding 2024-705: Student Financial Assistance Cluster—UW-Parkside Return of Funds Special Tests

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: \$1,738, Plus an Undetermined Amount

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Parkside: The University of Wisconsin-Parkside agrees with the audit finding and recommendations.

Finding 2024-706: Student Financial Assistance Cluster—UW-Platteville Return of Funds Special Tests

Background:

UW-Platteville receives funding from the U.S. Department of Education for several grant and loan programs administered under the SFA Cluster. During FY 2023-24, UW-Platteville reported a total of \$29.1 million in federal financial assistance under the SFA Cluster. UW-Platteville is required to comply with U.S. Department of Education requirements for disbursing funds to students and monitoring that students attend courses after receiving the federal financial assistance.

Criteria:

Under 34 CFR s. 668.21, UW-Platteville must return all federal financial assistance credited or disbursed to a student if the student does not begin attendance. In addition, when a student withdraws from enrollment, 34 CFR s. 668.22 requires that UW-Platteville must determine the amount of federal financial assistance that the student earned and return to the federal government the amount that the student did not earn. In determining whether federal financial assistance was earned by a student, Volume 5, Chapter 2 of the *Federal Student Aid Handbook* specifies how to calculate academic days.

Condition:

For two of the five students we reviewed who never began attendance or who withdrew from enrollment during FY 2023-24, UW-Platteville inaccurately determined the amount of federal financial assistance to return to the U.S. Department of Education. For one student, UW-Platteville incorrectly determined the student began attendance because the student attended one day of the fall 2023 term. As a result, UW-Platteville failed to return \$24 in federal financial assistance to the U.S. Department of Education. For the second student, UW-Platteville did not exclude a five-day break from its determination of the federal financial assistance amount the student had earned during the fall 2023 term. Although this student had earned all of the federal financial assistance prior to the student's withdrawal from enrollment, UW-Platteville incorrectly returned \$1,226. Because UW-Platteville used the same calculation for all determinations for the fall 2023 term, there may be further errors in the federal financial assistance amounts UW-Platteville determined.

Context:

UW-Platteville uses a student information system to track activity for students who withdraw from enrollment in order to determine the federal financial assistance each student earned and the amount that must be returned to the U.S. Department of Education. We discussed with UW-Platteville staff the process used for identifying students who never attended or withdrew from enrollment. We also requested information from UW-Platteville to identify students who did not begin attendance or withdrew from enrollment during FY 2023-24. As part of a UW systemwide sample of 60 students, we selected 5 students who had received federal financial assistance and who withdrew from UW-Platteville to determine the amount of federal financial assistance those students earned and the related amounts UW-Platteville returned to the U.S. Department of Education.

Questioned Costs:

\$24, Plus an Undetermined Amount

Effect:

UW-Platteville did not comply with all requirements to return federal financial assistance for students who never attended or withdrew from enrollment during FY 2023-24.

Cause:

UW-Platteville did not have adequate procedures to review and apply accurate calculations for the two students for whom we identified errors in the determination of the amount of federal financial assistance to return to the federal government. After we identified the error for the student who attended only one day, UW-Platteville returned the additional \$24 to the federal government in November 2024. For the fall 2023 term, UW-Platteville changed its fall break from four to five days, which required a change in the number of academic days used in the calculation of federal financial assistance earned when a student withdraws from enrollment. UW-Platteville did not have a process to review the academic calendar for purposes of its return procedures.

☑ Recommendation

We recommend the University of Wisconsin-Platteville review, update, and implement its procedures to improve the accuracy in making determinations of federal financial assistance that needs to be returned to the federal government for students who never attended or withdrew from enrollment, including annually reviewing the academic days used in its determinations.

**Finding 2024-706: Student Financial Assistance Cluster—UW-Platteville
Return of Funds Special Tests**

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: \$24, Plus an Undetermined Amount

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Platteville: The University of Wisconsin-Platteville agrees with the audit finding and recommendation.

**Finding 2024-707: Student Financial Assistance Cluster—
UW-Whitewater Return of Funds Special Tests**

Background:

UW-Whitewater receives funding from the U.S. Department of Education for several grant and loan programs administered under the SFA Cluster. During FY 2023-24, UW-Whitewater reported a total of \$58.4 million in federal financial assistance under the SFA Cluster. UW-Whitewater is required to comply with U.S. Department of Education requirements for disbursing funds to students and monitoring that students attend courses after receiving the federal financial assistance.

Criteria:

When a student withdraws from enrollment, 34 CFR s. 668.22 requires that UW-Whitewater must determine the amount of federal financial assistance that the student earned and return to the federal government the amount that the student did not earn. Under Volume 5, Chapter 2 of the *Federal Student Aid Handbook*, the entire amount of disbursements of federal financial assistance after a student's date of withdrawal from enrollment without notification to UW-Whitewater is required to be returned to the U.S. Department of Education unless certain conditions are met.

Condition:

UW-Whitewater inaccurately determined the amount of federal financial assistance to return to the U.S. Department of Education for one of seven students we reviewed who withdrew from enrollment during FY 2023-24. UW-Whitewater incorrectly accounted for a disbursement to the student that occurred after the date for which UW-Whitewater later identified the student had withdrawn from enrollment as an amount that was

earned by the student. As a result, UW-Whitewater failed to return \$400 in federal financial assistance to the U.S. Department of Education for the spring 2024 term.

Context:

In order to determine the federal financial assistance a student earned and the amount that must be returned to the U.S. Department of Education for amounts a student did not earn, UW-Whitewater uses a student information system to track activity for students who withdraw. We discussed with UW-Whitewater staff the process used for identifying students who withdrew from enrollment. We also requested information from UW-Whitewater to identify students who withdrew from enrollment during FY 2023-24. As part of a UW systemwide sample of 60 students, we selected 7 students who had received federal financial assistance and who withdrew from UW-Whitewater to determine the amount of federal financial assistance those students earned and the related amounts UW-Whitewater returned to the U.S. Department of Education.

Questioned Costs:

\$400, Plus an Undetermined Amount

Effect:

UW-Whitewater did not comply with all requirements to return federal financial assistance for students who withdrew from enrollment during FY 2023-24.

Cause:

UW-Whitewater did not have adequate procedures to review and ensure its determination of the amount of federal assistance to return was accurate. Although UW-Whitewater disbursed federal financial assistance later than is typical to the student, the disbursement was not correctly categorized within the calculations completed by UW-Whitewater nor was the categorization error detected by other UW-Whitewater procedures.

Recommendation

We recommend the University of Wisconsin-Whitewater:

- *update its procedures to improve the accuracy in making determinations of federal financial assistance that needs to be returned to the federal government and returning federal financial assistance in a timely manner to the federal government; and*
- *promptly return the additional amount of federal financial assistance for the student we identified.*

**Finding 2024-707: Student Financial Assistance Cluster—UW-Whitewater
Return of Funds Special Tests**

Student Financial Assistance Cluster (various Assistance Listing numbers)

Award Numbers Award Years

Various Various

Questioned Costs: \$400, Plus an Undetermined Amount

Type of Finding: Noncompliance

Response from the University of Wisconsin-Whitewater: The University of Wisconsin-Whitewater agrees with the audit finding and recommendations.

Finding 2024-708: Student Financial Assistance Cluster— UW-Madison Enrollment Reporting Special Tests

Background:

UW-Madison receives funding from the U.S. Department of Education for several grant and loan programs that are administered under the SFA Cluster. For FY 2023-24, UW-Madison reported a total of \$228.8 million in federal financial assistance under the SFA Cluster. UW-Madison records student enrollment information in a student information system and uses this data to comply with U.S. Department of Education requirements for reporting changes in student enrollment, such as withdrawals from enrollment, graduation, or address changes.

Criteria:

UW-Madison is required to report changes in student enrollment and certain other changes to the U.S. Department of Education within specified timelines under 34 CFR s. 685.309 (b) for the Direct Student Loans program and under 34 CFR s. 690.83 (b) (2) for the Pell Grants program. The U.S. Department of Education requires that student enrollment status changes be reported to the National Student Loan Data System (NSLDS). Specific guidance is also provided by the U.S. Department of Education in the *NSLDS Enrollment Reporting Guide*. Under this guidance, UW-Madison is required to:

- certify enrollment at least every 60 days and report certain changes within 30 days, including a student’s withdrawal from enrollment, with or without notification, or a student’s enrollment that reduces to less than half-time;
- report the same effective date for a student who withdraws from enrollment as the date used in its determination of whether any federal financial assistance must be returned in accordance with 34 CFR s. 668.22;
- report a student who has completed a program with a status of “graduated” rather than “withdrawn”;
- maintain the program-level enrollment status effective date, which is the date that the current enrollment status reported was first effective, if a student’s status has not changed; and
- maintain the program begin date, which is the date the student first began attending the program being reported, if a student’s program of study has not changed.

Condition:

UW-Madison uses the National Student Clearinghouse (NSC) to facilitate the enrollment reporting to NSLDS. NSC provides error reports to UW-Madison that identify potential errors in UW-Madison's reporting of student activities. It is the responsibility of UW-Madison to resolve potential errors to ensure its submissions to NSLDS are accurate and complete. UW-Madison did not report to NSLDS accurate information for 12 of the 17 students we reviewed. First, UW-Madison did not accurately report a student who withdrew from enrollment without notification in a timely manner. Second, UW-Madison incorrectly reported the status of a student who graduated as though the student had withdrawn from enrollment. Third, UW-Madison incorrectly reported the program-level enrollment status effective date for two students. Fourth, UW-Madison incorrectly reported the program begin date for six students. In addition, UW-Madison incorrectly reported both the program-level enrollment status effective date and program begin date for two students.

Context:

We discussed with UW-Madison staff its procedures for identifying student enrollment changes that should be reported to the U.S. Department of Education through NSLDS and its procedures for monitoring the reporting performed by NSC. UW-Madison relies on data from its student information system to compile information to transmit to NSC. UW-Madison also receives submission reporting from NSC to identify errors or warnings of potential errors, which it indicated it reviews and takes steps to resolve.

To review compliance with U.S. Department of Education enrollment reporting to NSLDS, we selected a UW systemwide sample of 40 students who had changes in enrollment status during FY 2023-24. This sample included 15 students who withdrew from enrollment and 25 students who graduated. The sample included one student that withdrew from UW-Madison and six students who graduated from UW-Madison. In addition, we selected ten additional UW-Madison students who had other changes that were required to be reported to NSLDS.

Questioned Costs:

None.

Effect:

UW-Madison did not comply with requirements to accurately report certain student enrollment changes to the U.S. Department of Education in a timely manner. As a result, inaccurate or incomplete information was reported to the U.S. Department of Education, which then relied on this information, in part, to establish loan repayment provisions and to accomplish other purposes.

Cause:

First, for the student UW-Madison did not report to NSLDS who had withdrawn from enrollment without notification, we found UW-Madison's enrollment reporting procedures did not assign responsibility for communicating certain information to those staff in the registrar's office who are responsible for NSLDS reporting. As a result, those students the financial aid office determined had withdrawn from enrollment without notification, and for which it had completed a determination of federal financial assistance the students did not earn, were not known to staff in the registrar's office for purposes of NSLDS reporting. In addition, UW-Madison indicated that

withdrawals from enrollment without notification are identified after the term ends and its student information system did not have a dedicated effective date field in order to automatically identify such student records for the required NSLDS reporting.

Second, for the student UW-Madison did not accurately report as graduated within NSLDS, we found UW-Madison relied on a NSC process that is intended to simultaneously update a student's enrollment status in NSLDS when UW-Madison separately updates a student's degree as completed. UW-Madison did not complete a separate report to ensure the enrollment status for graduated students was accurately reflected in NSLDS. However, in 2022 NSC had published information that indicated reliance solely on NSC's process may result in the incorrect status being reported under certain circumstances. Although NSC error reports identified that such errors were present, UW-Madison indicated that it did not review these errors until fall 2024 when it began implementing new U.S. Department of Education reporting requirements. At that time, UW-Madison stated that it identified that it did not consistently and accurately report in NSLDS those students who had graduated. UW-Madison stated that it then began to work with NSC to identify the extent of the reporting inaccuracies.

Third, in 2021 NSC published information on accurately reporting student program-level enrollment status effective dates in NSLDS. NSC also had identified instances of potentially inaccurate reporting in UW-Madison's data from its student information system and had communicated error or warning codes to UW-Madison in these areas. However, UW-Madison did not sufficiently review whether the records identified by NSC as potential errors resulted in inaccurate reporting. For example, NSC used warning codes for potential errors in the program-level enrollment status effective dates. As warning codes do not prohibit submission of reporting, UW-Madison did not review the warnings.

Fourth, in 2021 NSC similarly published information on accurately reporting student program begin dates in NSLDS and NSC had also identified instances of potential inaccurate reporting in UW-Madison's data from its student information system. Although NSC had communicated error or warning codes to UW-Madison in these areas, UW-Madison had not sufficiently reviewed whether the records identified by NSC as potential errors resulted in inaccurate reporting until 2023. At that time, UW-Madison indicated that, after reviewing other NSC warnings, it identified that it did not accurately report program begin dates for students. UW-Madison indicated it then began to work to update its student information system data extraction process to identify the correct program begin date for its submissions to NSC. However, it did not implement these changes until after the audit period.

In addition, UW-Madison indicated that it had turnover in staff responsible for NSLDS reporting in 2021, which may have caused UW-Madison to have missed the NSC publications regarding reporting graduated students accurately, new warning codes, and the importance of reviewing certain warning codes to accurately complete NSLDS reporting.

Recommendation

We recommend the University of Wisconsin-Madison:

- *update its procedures to ensure that when a student withdraws from enrollment without notification that the student's status is identified for reporting in the National Student Loan Data System, such as updating its student information system to allow for an automated*

identification process to communicate those student withdrawals to the registrar's office;

- update its procedures to review and resolve all error and warning reports received from the National Student Clearinghouse for potentially inaccurate reporting of students who graduated and implement separate reporting to the National Student Clearinghouse to accurately report students who graduate;
- update its procedures to review and resolve all error and warning reports received from the National Student Clearinghouse for potentially inaccurate program-level enrollment status effective dates and update its student information system extraction process to accurately report program-level enrollment status effective dates;
- update its procedures to review and resolve all error and warning reports received from the National Student Clearinghouse for potentially inaccurate program begin dates and update its student information system extraction process to accurately report program begin dates; and
- report all changes in student enrollment accurately, completely, and in a timely manner for all those that require reporting.

Finding 2024-708: Student Financial Assistance Cluster—UW-Madison Enrollment Reporting Special Tests

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Madison: The University of Wisconsin-Madison agrees with the audit finding and recommendations.

Finding 2024-709: Student Financial Assistance Cluster—UW-Milwaukee Enrollment Reporting Special Tests

Background:

UW-Milwaukee receives funding from the U.S. Department of Education for several grant and loan programs that are administered under the SFA Cluster. For FY 2023-24, UW-Milwaukee reported a total of \$133.1 million in federal financial assistance under the SFA Cluster. UW-Milwaukee records student enrollment information in a student information system and uses this data to comply with U.S. Department of Education requirements for reporting changes in student enrollment, such as withdrawals from enrollment, graduation, or address changes.

Criteria:

UW-Milwaukee is required to report changes in student enrollment and certain other changes to the U.S. Department of Education within specified timelines under 34 CFR s. 685.309 (b) for the Direct Student Loans program and under 34 CFR s. 690.83 (b) (2) for the Pell Grants program. The U.S. Department of Education requires that student enrollment status changes be reported to NSLDS. Specific guidance is also provided by the U.S. Department of Education in the *NSLDS Enrollment Reporting Guide*. Under this guidance, UW-Milwaukee is required to maintain the program-level enrollment status effective date, which is the date that the current enrollment status reported was first effective, if a student's status has not changed.

Condition:

UW-Milwaukee uses NSC to facilitate the enrollment reporting to NSLDS. NSC provides error reports to UW-Milwaukee that identify potential errors in UW-Milwaukee's reporting of student activities through NSC. These errors are the responsibility of UW-Milwaukee to resolve to ensure its submissions to NSLDS are accurate and complete.

UW-Milwaukee did not report to NSLDS accurate information for the program-level enrollment status effective date for five students we reviewed. In addition, based on how information from its student information system is extracted for student reporting to NSLDS, we found that the reporting inaccuracy extended to other UW-Milwaukee students.

Context:

We discussed with UW-Milwaukee staff its procedures for identifying student enrollment status changes that should be reported to the U.S. Department of Education through NSLDS and its procedures for monitoring the reporting performed by NSC. UW-Milwaukee relies on data from its student information system to compile information to transmit to NSC. UW-Milwaukee also receives submission reporting from NSC to identify errors or warnings of potential errors, which it indicated it reviews and takes steps to resolve.

To review compliance with U.S. Department of Education enrollment reporting to NSLDS, we selected a UW systemwide sample of 40 students who had changes in enrollment status during FY 2023-24. This sample included 15 students who withdrew from enrollment and 25 students who graduated. The sample included two students who withdrew from UW-Milwaukee and four students who graduated from UW-Milwaukee. In addition, we selected ten additional UW-Milwaukee students who had other changes that were required to be reported to NSLDS.

Questioned Costs:

None.

Effect:

UW-Milwaukee did not comply with requirements to accurately report certain student enrollment status changes to the U.S. Department of Education in a timely manner. As a result, inaccurate or incomplete information was reported to the U.S. Department of Education, which then relied on this information, in part, to establish loan repayment provisions and to accomplish other purposes.

Cause:

In 2021, NSC published information on accurately reporting student program-level enrollment status effective dates in NSLDS. NSC also had identified instances of potentially inaccurate reporting in UW- Milwaukee's data from its student information system and had communicated error or warning codes to UW-Milwaukee in these areas. UW-Milwaukee staff indicated that they were aware that NSC error reports included warnings to identify potential inaccurate reporting of program-level enrollment status effective dates and that the errors were a known issue for Peoplesoft-based student information systems. However, UW-Milwaukee chose not to use an all-record update feature that was available to correct the program-level enrollment status effective dates for all student records simultaneously due to the risk that other reporting inaccuracies could result from the action. Further, UW-Milwaukee staff indicated that they were not aware that specific guidance on the program-level enrollment status effective date had been updated to reflect that corrections should be made to fully comply with NSLDS reporting requirements.

☑ Recommendation

We recommend the University of Wisconsin-Milwaukee:

- *update its procedures to review and resolve all error and warning reports received from the National Student Clearinghouse for potentially inaccurate program-level enrollment status effective dates and update its student information system extraction process to accurately report program-level enrollment status effective dates; and*
- *report changes in student enrollment accurately, completely, and in a timely manner for all student changes that require reporting.*

Finding 2024-709: Student Financial Assistance Cluster—UW-Milwaukee Enrollment Reporting Special Tests

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Milwaukee: The University of Wisconsin-Milwaukee agrees with the audit finding and recommendations.

Finding 2024-710: Student Financial Assistance Cluster— UW-Oshkosh Enrollment Reporting Special Tests

Background:

UW-Oshkosh receives funding from the U.S. Department of Education for several grant and loan programs that are administered under the SFA Cluster. For FY 2023-24, UW-Oshkosh reported a total of \$45.3 million in federal financial assistance under the SFA Cluster. UW-Oshkosh records student enrollment information in a student information system and uses this data to comply with U.S. Department of Education requirements for reporting changes in student enrollment, such as withdrawals from enrollment, graduation, or address changes.

Criteria:

UW-Oshkosh is required to report changes in student enrollment and certain other changes to the U.S. Department of Education within specified timelines under 34 CFR s. 685.309 (b) for the Direct Student Loans program and under 34 CFR s. 690.83 (b) (2) for the Pell Grants program. The U.S. Department of Education requires that student enrollment status changes be reported to NSLDS. Specific guidance is also provided by the U.S. Department of Education in the *NSLDS Enrollment Reporting Guide*. Under this guidance, UW-Oshkosh is required to:

- certify enrollment at least every 60 days and report certain changes within 30 days, including a student’s withdrawal from enrollment, with or without notification, or a student’s enrollment that reduces to less than half-time; and
- report a student who has completed a program with a status of “graduated” rather than “withdrawn.”

Condition:

UW-Oshkosh uses NSC to facilitate the enrollment reporting in NSLDS. NSC provides error reports to UW-Oshkosh that identify potential errors in UW-Oshkosh’s reporting of student activities. It is the responsibility of UW-Oshkosh to resolve potential errors to ensure its submissions to NSLDS are accurate and complete. UW-Oshkosh did not report to NSLDS accurate information for two of the three students we reviewed. First, UW-Oshkosh did not report in a timely manner one student who withdrew from enrollment without notification. Second, UW-Oshkosh incorrectly reported the status of a student who graduated as though the student had withdrawn from enrollment.

Context:

We discussed with UW-Oshkosh staff its procedures for identifying student enrollment changes that should be reported to the U.S. Department of Education through NSLDS and UW Oshkosh’s procedures for monitoring the reporting performed by NSC. UW-Oshkosh relies on data from its student information system to compile information to transmit to NSC. UW-Oshkosh also receives submission reporting from NSC to identify errors or warnings of potential errors, which it indicated it reviews and takes steps to resolve. To review compliance with U.S. Department of Education enrollment reporting to NSLDS, we selected a UW systemwide sample of 40 students who had changes in enrollment status during FY 2023-24. This sample included 15 students who withdrew from enrollment and 25 students who graduated. The sample included one student who withdrew from UW-Oshkosh and two students who graduated from UW-Oshkosh.

Questioned Costs:

None.

Effect:

UW-Oshkosh did not comply with requirements to accurately report certain student enrollment changes to the U.S. Department of Education in a timely manner. As a result, inaccurate or incomplete information was reported to the U.S. Department of Education, which then relied on this information, in part, to establish loan repayment provisions and to accomplish other purposes.

Cause:

First, for the student UW-Oshkosh did not report to NSLDS in a timely manner who had withdrawn from enrollment without notification, we found that UW-Oshkosh indicated that it believed it needed to report to NSLDS only when students withdrew from enrollment and had notified UW-Oshkosh of the withdrawal. As a result, students detected by UW-Oshkosh through procedures completed by the financial aid office at the end of each term were not communicated to those staff in the registrar's office who were responsible for NSLDS reporting.

Second, for the student UW-Oshkosh did not accurately report as graduated within NSLDS, we found that inaccuracies in the reporting of students who had graduated were noted on NSC error reports. However, UW-Oshkosh's registrar's office staff did sufficiently review the errors to correct the status in NSLDS.

 Recommendation

We recommend the University of Wisconsin-Oshkosh:

- *update its procedures to ensure that when a student withdraws from enrollment without notification that the student's status is identified for reporting in the National Student Loan Data System, such as communicating those student withdrawals to the registrar's office;*
- *update its procedures to review and resolve all error and warning reports received from the National Student Clearinghouse for potentially inaccurate reporting of students who graduated; and*
- *report all changes in student enrollment accurately, completely, and in a timely manner for all those that require reporting.*

Finding 2024-710: Student Financial Assistance Cluster—UW-Oshkosh Enrollment Reporting Special Tests

Student Financial Assistance Cluster (various Assistance Listing numbers)

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

Various

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Oshkosh: The University of Wisconsin-Oshkosh agrees with the audit finding and recommendations.

Finding 2024-711: Student Financial Assistance Cluster— UW-Parkside Information Technology Controls

Background:

UW-Parkside operates in a highly computerized environment and is responsible for maintaining confidential and sensitive information, such as student data. UW-Parkside maintains its own student information system to administer federal student financial assistance programs under the SFA Cluster.

Criteria:

To ensure data processed and stored by UW-Parkside is protected from accidental or intentional misuse or destruction, and to provide proper internal control, information technology (IT) security policies and procedures are necessary. In addition, IT controls should be established to prevent inappropriate or inadvertent access to data. UW-Parkside is responsible for following specific requirements under the Gramm-Leach-Bliley Act (GLBA), which requires entities that administer student financial assistance programs to develop, implement, and maintain safeguards to protect the security, integrity, and confidentiality of student data.

Under GLBA, UW-Parkside is required to authenticate and permit access only to authorized users. Further, UW Board of Regents Policy 25-5 requires that UW-Parkside follow the National Institute of Standards and Technology (NIST) in establishing IT controls. NIST Special Publication (SP) 800-53, *Security and Privacy Controls for Information Systems and Organizations*, recommends best practices in IT controls related to user access. These best practices include developing a provisioning and deprovisioning process focused on limiting access in a manner that provides the least access based on business need; retaining documentation of provisioning and deprovisioning activities, including records of when such access was added or removed; and performing periodic reviews of access to ensure it remains appropriate.

Condition:

We found UW-Parkside did not have adequate IT controls in place during FY 2023-24 to provision, deprovision, and manage access to its student information system. First, UW-Parkside did not have a formal documented process to provision or deprovision user access to its student information system. Second, UW-Parkside did not maintain a list of provisioned users with access and was unable to generate a report of users provisioned or deprovisioned during FY 2023-24. Third, UW-Parkside did not complete a periodic review of access, which assists in ensuring its provisioning and deprovisioning processes are working as intended. Although failure in any one IT control may be detected by complementary IT controls, UW-Parkside did not have effective IT controls in any of the three areas. As a result, UW-Parkside was at a higher risk of granting unauthorized access to its student information system.

Context:

We reviewed GLBA requirements, UW System Board of Regents policies, and NIST 800-53 guidance to identify policies and procedures for UW-Parkside's monitoring of

access granted to its student information system. We requested documentation from UW-Parkside to assess compliance with these policies.

Questioned Costs:

None.

Effect:

Ineffective general IT controls may permit controls over systems to operate improperly and may allow noncompliance to occur and not be detected. Weaknesses in IT security policies, procedures, and controls increase the risk that unauthorized or erroneous transactions could be processed or changes made to student data. In addition, failure to provide an appropriate level of protection for its student information system and data increased the risk that personally identifiable information could be accidentally or maliciously exposed.

Cause:

UW-Parkside did not have a formal policy or procedures in place to provision, deprovision, and review access to its student information system. UW-Parkside staff indicated the process for provisioning and deprovisioning access had been informally operated, such as through electronic mail and direct communication and it did not consistently retain documentation of these communications. For example, UW-Parkside indicated access requests were accepted from a variety of UW-Parkside employees. As a result, UW-Parkside had not assessed whether a user's access was necessary or otherwise limited the access only to specific information needed or to a specified time period. Finally, UW-Parkside also indicated that prior efforts to improve its provisioning and deprovisioning of user access were not fully completed or implemented, in part, due to staff turnover.

Recommendation

We recommend the University of Wisconsin-Parkside:

- *develop and implement written procedures for provisioning and deprovisioning user access to its student information system, including specifying those who are authorized to request user access and assigning responsibility to staff to assess access requests to restrict the access only to data needed for a specified period of time;*
- *retain consistent documentation of its provisioning and deprovisioning activities;*
- *develop and implement written procedures for a review at least annually of access granted to its student information system; and*
- *complete an assessment of users who currently have access to its student information system and remove those users who no longer require the access.*

Finding 2024-711: Student Financial Assistance Cluster—UW-Parkside Information Technology Controls

Student Financial Assistance Cluster (various Assistance Listing numbers)

<u>Award Numbers</u>	<u>Award Years</u>
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Various	Various
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Questioned Costs: None

Type of Finding: Significant Deficiency

Response from the University of Wisconsin-Parkside: The University of Wisconsin-Parkside agrees with the audit finding and recommendations.

Finding 2024-712: Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards

Background:

The DOA State Controller's Office (SCO) is responsible for coordinating with other state agencies to prepare the State of Wisconsin Schedule of Expenditures of Federal Awards (SEFA). The SEFA, which is required to be published in the State of Wisconsin single audit report, is a listing of all federal programs administered by an entity. The SEFA includes the total expenditures for the reporting period and identifies any amounts provided to subrecipients for each federal program.

Each state agency prepares a SEFA for the federal programs it administers. For federal programs administered by UW System Administration and UW institutions, UW System Administration staff work with UW institution staff to compile the UW SEFA. The UW SEFA is provided to DOA, which compiles the agency-level SEFAs into the statewide SEFA.

Criteria:

Under 2 CFR s. 200.510 (b), the State is required to prepare a SEFA for the period covered by the State's financial statements and the SEFA must include the total federal awards expended and include the total amount provided to subrecipients from each federal program. In addition, for federal awards received as a subrecipient, the name of the pass-through entity is required to be identified in the SEFA.

Condition:

We identified multiple errors in the presentation of federal expenditures in the SEFA prepared by UW System Administration. First, we found UW System Administration reported only \$2.0 million in federal expenditures for the ELC grant, based on ELC funding UW-Madison received from DHS. However, DHS reported reimbursing UW-Madison \$18.2 million in expenditures under the ELC grant. UW System Administration was not able to fully reconcile these amounts.

Second, we found UW System Administration incorrectly reported a disallowance of \$10.1 million to the Federal Perkins Loan Program—Federal Capital Contributions (Assistance Listing number 84.038) and did not remove the disallowance before

reporting total expenditures for the Perkins Loan program. As a result, UW-Madison underreported Perkins Loan federal financial assistance by \$10.1 million in its SEFA. After we identified this error, UW System Administration corrected the amount reported in the final SEFA.

Third, we found UW System Administration reported \$330,476 in federal expenditures for the Immunization Cooperative Agreements grant (Assistance Listing number 93.268). However, UW-Madison staff administering the program indicated the expenditures were for the Health Disparities grant.

Fourth, we found that \$3.1 million in expenditures for a UW-Eau Claire award under the CSLFRF grant was incorrectly reported as a subgrant from the Wisconsin Economic Development Corporation. However, this funding related to an agreement between UW-Eau Claire and the Wisconsin Department of Workforce Development (DWD), and should have been reported as a direct award on the SEFA.

Fifth, we found that UW System Administration incorrectly included non-research grants in the Research and Development Cluster in the SEFA. After we inquired and suggested changes, UW System Administration identified that \$28.8 million in federal expenditures for 20 grant programs were incorrectly reported as part of the Research and Development Cluster. For example, UW System Administration reported \$9.0 million in expenditures for the DBII grant, \$6.3 million for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Assistance Listing number 10.561), and \$2.2 million in expenditures under the CSLFRF grant as expenditures in the Research and Development Cluster, but none of these programs relate to research.

Context:

UW System Administration reported \$1.9 billion in federal financial assistance in FY 2023-24. We reviewed UW System's SEFA to assess the reported expenditures, particularly for major programs. We inquired of UW System Administration regarding its procedures for preparation of the SEFA, and of UW institution staff as needed to understand the recording of federal grant expenditures.

Questioned Costs:

None.

Effect:

UW System Administration is not assured that its reporting in the SEFA accurately reflects its expenditure of federal assistance. Errors such as those we identified are noncompliant with federal requirements.

Cause:

Although UW System Administration had queries to document the steps in its SEFA preparation process, it did not have formal written procedures for the process. Overall, UW System Administration's procedures for preparing the SEFA were insufficient to detect and correct potential errors in recording transactions when grant funds are transferred between UW institutions and state agencies.

For the ELC grant, the expenditures were coded to a non-federal account in UW-Madison's records, and thus were not included in the compilation of the SEFA. UW-Madison staff indicated that the relationship with DHS for the ELC grant

was a contractual relationship and therefore UW-Madison did not establish the original ELC project as a federal grant in its accounting records. Further, UW System Administration did not have sufficient processes in place to verify with DHS that the ELC expenditures were appropriately reflected in the UW System SEFA.

For the Perkins Loan Program, UW System Administration did not have sufficient procedures in place to identify disallowances and other types of credits that require adjustment when preparing the federal expenditures in the SEFA.

For the Health Disparities grant, there was a lack of communication between UW-Madison department-level accounting staff and DHS to ensure agreement on which federal program the federal expenditures should be recorded.

For the UW-Eau Claire CSLFRF award, UW staff relied on how the award was named in UW System’s accounting records, rather than reviewing the award agreement to determine that the award was from DWD, rather than WEDC.

Finally, UW System Administration did not have sufficient procedures in place to ensure only research grant expenditures were included in the Research and Development Cluster.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *revise and document its procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) to include steps to correctly identify grant activity between UW institutions and grant activity between UW institutions and other state agencies;*
- *revise and document its procedures for identifying grants as research to ensure correct reporting in the Research and Development Cluster;*
- *work with all UW institutions and state agencies to ensure federal expenditures are recorded correctly in its SEFA; and*
- *provide training and guidance to UW institutions on the revised and documented SEFA preparation procedures.*

Finding 2024-712: Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards

Dairy Business Innovation Initiatives (Assistance Listing number 10.176)

<u>Award Numbers</u>	<u>Award Years</u>
AM200100XXXXG001	2020
21DBIWI1006	2021
AM21DBIWI1010	2022
AM22DBIWI1014	2022
23DBIWI1019	2023

Questioned Costs: None

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Assistance Listing number 10.561)

<u>Award Numbers</u>	<u>Award Years</u>
2WI400115	2023
2WI400115	2024

Questioned Costs: None

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

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

Questioned Costs: None

Drinking Water State Revolving Fund (Assistance Listing number 66.468)

<u>Award Numbers</u>	<u>Award Years</u>
98597721	2021
98597722	2022
98597723	2023

Questioned Costs: None

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

<u>Award Numbers</u>	<u>Award Years</u>
00E02456	2019
00E02490	2019
00E02975	2021
00E03149	2022
00E03187	2022
00E03188	2022
001E0301	2022
03E00712	2022
00E03404	2023

Questioned Costs: None

Federal Perkins Loan Program—Federal Capital Contributions (Assistance Listing number 84.038)

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

Questioned Costs: None

English Language Acquisition State Grants (Assistance Listing number 84.365)

<u>Award Number</u>	<u>Award Year</u>
T365Z210124	2021

Questioned Costs: None

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

<u>Award Number</u>	<u>Award Year</u>
NU50CK000534	2024

Questioned Costs: None

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

<u>Award Number</u>	<u>Award Year</u>
NU50CK000534	2024

Questioned Costs: None

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

<u>Award Numbers</u>	<u>Award Years</u>
1B08TI084677-01	2021-2024
1B08TI085839-01	2022-2024
1B08TI087071-01	2023-2025

Questioned Costs: None

Children's Health Insurance Program (Assistance Listing number 93.767)

<u>Award Numbers</u>	<u>Award Years</u>
2305WI15CHIP	2023
2405WI15CHIP	2024

Questioned Costs: None

Medical Assistance Program (Assistance Listing number 93.778)

<u>Award Numbers</u>	<u>Award Years</u>
2305WI5MAP	2023
2405WI5MAP	2024

Questioned Costs: None

Covid-19—Block Grants for Prevention and Treatment of Substance Abuse
 (Assistance Listing number 93.959)

<u>Award Number</u>	<u>Award Years</u>
1B08TI083973-01	2021-2025

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

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

Finding 2024-713: Dairy Business Innovation Initiatives— Cash Management

Background:

During FY 2023-24, UW-Madison expended \$9.9 million in federal funds for the DBII grant, which is administered by the U.S. Department of Agriculture. This grant program was first authorized in 2018, and UW-Madison has received annual awards for the program since 2019. At least one-half of each award is used for grants to farmers or dairy processors to diversify farming activities, create value-added products, or enhance dairy export programs. For each DBII award UW-Madison received, it subawarded approximately 60.0 percent to a subrecipient to assist with administering the grants to farmers and dairy processors under the program.

Criteria:

Under 2 CFR s. 200.305 (b), UW-Madison is required to implement procedures to ensure that the time between payments it makes to the subrecipient and the subrecipient's disbursement of the funds for program purposes is minimized. Under 2 CFR s. 200.305 (b) (4), UW-Madison is permitted to provide advanced payments to a subrecipient if it determines that the subrecipient lacks sufficient working capital. However, if such an advanced payment is made, the payment should be aligned to the anticipated disbursements and subsequent payments are required to be on a reimbursement basis. Finally, 2 CFR s. 200.305 (b) (12), requires that any payments UW-Madison makes to a subrecipient should not result in the subrecipient retaining more than \$500 in interest earnings and any interest earnings that exceed \$500 should be annually remitted to the federal government.

Condition:

We noted three concerns with UW-Madison cash management procedures for advancing funds to the subrecipient. First, we identified that UW-Madison did not ensure that the time between the subrecipient receiving funds and the subrecipient disbursing the funds to grant recipients was appropriately minimized. According to the subrecipient records, the subrecipient did not begin disbursing funds it received in June 2023 until January 2024. Second, although UW-Madison provided advanced payments to the DBII subrecipient, it did not use the reimbursement method when subsequent payments were made to the subrecipient. Third, UW-Madison did not adequately monitor interest that had accrued on the subrecipient's cash balance. As a result, the subrecipient's records identified that it had accrued \$148,357 in interest earnings in excess of federal requirements from August 2022 to August 2024, and no interest had been returned to the federal government as of June 30, 2024.

Context:

UW-Madison made payments totaling \$6.3 million to the DBII subrecipient during FY 2023-24, which included advancing funding to the subrecipient to enable the subrecipient to make payments as requested from grant recipients. We reviewed the subrecipient's financial information to assess UW-Madison's decision to provide advanced payments to the subrecipient on the basis of a lack of sufficient working

capital. We also reviewed UW-Madison's procedures for communicating the requirements for funds it advanced to the subrecipient, monitoring the subrecipient's payments to grant recipients, and assessing how and when to advance funds to the subrecipient based on the payments anticipated for grants awarded. Information provided by the subrecipient indicated that, on average, the subrecipient held a cash balance of \$3.9 million each month during FY 2023-24.

Questioned Costs:

None.

Effect:

UW-Madison did not comply with federal requirements to ensure that time was minimized between payments to its subrecipient for the DBII grant and when the subrecipient disbursed the funds to grant recipients. In addition, UW-Madison did not comply with federal requirements to return interest earned by its subrecipient in a timely manner.

Cause:

First, UW-Madison's practice of making an advanced payment to the DBII subrecipient at the time a subaward was executed did not evaluate when the subrecipient would need to make payments to grant recipients. After UW-Madison made an initial advanced payment to the subrecipient to assist the subrecipient with managing cash flow needs, it required the subrecipient to expend 80.0 percent of the funds it had advanced before UW-Madison would authorize additional payments. UW-Madison also made decisions on whether to make further payments to the subrecipient for each subaward rather than reviewing the subrecipient's available cash balance across multiple subawards. This resulted in the subrecipient having larger balances over time from advanced funds it received under multiple DBII awards.

Second, UW-Madison staff indicated that UW-Madison did not typically provide advanced payments to a subrecipient. As a result, it did not sufficiently consider all the federal requirements, such as using the reimbursement method for payments to the subrecipient subsequent to the initial advanced payment. UW-Madison also did not include all relevant information in its subrecipient agreement related to cash management requirements.

Third, the DBII subrecipient did not inform UW-Madison of interest earnings it had accumulated nor did UW-Madison inquire with the subrecipient about any interest earnings to assess whether any had been earned in excess of federal requirements. UW-Madison did not review aggregated balances from advance payments made under multiple subawards. In July 2024, the DBII subrecipient asked UW-Madison how interest earnings it had accumulated could be expended. UW-Madison determined that the funds were required to be returned to the federal government. In October 2024, the subrecipient reported its interest earnings to UW-Madison and subsequently remitted \$148,357 to UW-Madison. UW-Madison returned these funds to the federal government in January 2025.

☑ Recommendation

We recommend the University of Wisconsin-Madison revise and document its procedures for:

- ensuring that its disbursements to the subrecipient complies with all federal cash management requirements;
- identifying applicable federal requirements to include in its subrecipient agreements when advanced cash payments are made, including requirements for interest earnings that results from advanced payments; and
- monitoring interest earnings that accrue to the subrecipient when advanced payments are made and returning in a timely manner any interest that exceeds federal limits.

Finding 2024-713: Dairy Business Innovation Initiatives—Cash Management

Dairy Business Innovation Initiatives (Assistance Listing number 10.176)

<u>Award Numbers</u>	<u>Award Years</u>
AM190100XXXG079	2019
AM200100XXXG001	2020
21DBIWI1006	2021
AM21DBIWI1010	2022
AM22DBIWI1014	2022
23DBIWI1019	2023

Questioned Costs: None

Type of Finding: Material Weakness, Material Noncompliance

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

Response from the University of Wisconsin-Madison: The University of Wisconsin-Madison agrees with the audit finding and recommendations.

Finding 2024-714: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

Background:

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Department of the Treasury (U.S. Treasury). CSLFRF was created under the American Rescue Plan Act (ARPA), and later revised by the Consolidated Appropriations Act, 2023. CSLFRF is administered by DOA.

DOA expended funding under CSLFRF for various programs that it established. In addition, DOA entered into a memorandum of understanding (MOU) with various

state agencies to administer several different programs funded by CSLFRF. In June 2022, DOA entered into an MOU with UW System Administration called the Mental Health Initiative, with the goal of making mental health resources available to students by contracting with providers, providing training to enhance the capacity of university staff to deliver mental health programming, and providing grants to UW institutions to develop mental health programs. In addition, in April 2024 UW System Administration's Office of Business and Entrepreneurship entered into a subgrant agreement with WEDC to administer technical assistance to grantees of WEDC's Main Street Bounceback Program using CSLFRF funding.

Criteria:

2 CFR s. 200.214 prohibits recipients of federal funding from entering into contracts with suspended or debarred parties. Further, 2 CFR s. 180.300 requires recipients of federal funding to ensure they do not enter into a contract with a suspended or debarred party by completing one of the following steps:

- reviewing the suspended and debarred parties listing on *SAM.gov*;
- collecting a certification from the party that they are not suspended or debarred; or
- including a clause or condition regarding suspension and debarment in the procurement contract.

Condition:

We found that UW System Administration entered into contracts with vendors to administer the Mental Health Initiative and the subgrant with WEDC. UW System Administration did not complete or document that it completed any of the required steps to ensure the parties were not suspended or debarred.

Context:

The MOU with DOA provided UW System Administration \$5.0 million in CSLFRF funding for the Mental Health Initiative and, in FY 2023-24, UW System Administration expended \$1.7 million. We inquired of UW System Administration staff regarding procedures for ensuring UW System Administration does not enter into a contract with a suspended or debarred party. We also reviewed payments made to vendors and reviewed contracts for two vendors, and reviewed the suspended and debarred parties listing on *SAM.gov*. We found one of the vendors was registered on *SAM.gov* and was not on the suspended and debarred parties listing. However, the other vendor was not registered on *SAM.gov*, so we could not determine the suspension and debarment status of this vendor.

The subgrant from WEDC provided UW System Administration \$5.0 million in CSLFRF funding, of which UW System Administration expended \$666,000 in FY 2023-24. We inquired of staff in UW System Administration's Office of Business and Entrepreneurship regarding its procedures for ensuring it does not enter into a contract with a suspended or debarred party. We also reviewed payments made to vendors and reviewed contracts for two vendors, and reviewed the suspended and debarred parties listing on *SAM.gov*. We found the vendors for the WEDC subgrant were not registered on *SAM.gov*, so we could not determine the suspension and debarment status of these vendors.

Questioned Costs:

None.

Effect:

UW System Administration is at increased risk of entering into a contract with a suspended or debarred party, and is in noncompliance with federal requirements.

Cause:

UW System Administration staff administering the Mental Health Initiative were unaware of the suspension and debarment requirements, and UW System Administration did not have procedures in place to meet the federal requirements. UW System Administration staff indicated that responsibility for and debarment requirements was transitioned to UW-Madison, Research and Sponsored Programs in FY 2024-25.

Staff in UW System Administration’s Office of Business and Entrepreneurship who administer the WEDC subgrant noted that they review *SAM.gov*, as well as other types of vendor checks but did not maintain documentation of the review.

Recommendation

We recommend the University of Wisconsin System Administration implement procedures to ensure the suspension and debarment requirements are met and documentation is maintained to demonstrate the requirements were met.

Finding 2024-714: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

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

<u>Award Numbers</u>	<u>Award Years</u>
None	2021
Subgrant KSP FY 24-53693	2024

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin System Administration: The University of Wisconsin System Administration agrees with the audit finding and recommendation.

Finding 2024-715: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

Background:

The State was advanced a total of \$3.0 billion under the CSLFRF program in FY 2020-21 and FY 2021-22, from the U.S. Treasury. CSLFRF was created under ARPA, and later revised by the Consolidated Appropriations Act, 2023. CSLFRF is administered by DOA. DOA expended funding under CSLFRF for various programs that it established. In addition, DOA entered into an MOU with various state agencies to administer several different programs funded by CSLFRF. DOA entered into an MOU with DWD called the Workforce Innovation Grant (WIG) Program, which allowed DWD to provide grant funding to governments, nonprofit organizations, and tribal governments to design and innovate plans for addressing workforce challenges caused by the public health emergency. In April 2024, DWD entered into an agreement with UW-Eau Claire to administer a grant under the WIG Program.

Criteria:

2 CFR s. 200.214 prohibits recipients of federal funding from entering into contracts with suspended or debarred parties. Further, 2 CFR s. 180.300 requires recipients of federal funding to ensure they do not enter into a contract with a suspended or debarred party by completing one of the following steps:

- reviewing the suspended and debarred parties listing on *SAM.gov*;
- collecting a certification from the party that they are not suspended or debarred; or
- including a clause or condition regarding suspension and debarment in the procurement contract.

Condition:

We found that UW-Eau Claire entered into contracts with vendors to administer its WIG Program and, for some contracts, it did not complete or document that it completed any of the required steps to ensure the parties were not suspended or debarred.

Context:

The agreement with DWD provides UW-Eau Claire \$9.4 million in CSLFRF funding for its WIG Program. We inquired of UW-Eau Claire staff regarding its procedures for ensuring it does not enter into a contract with a suspended or debarred party. We also reviewed payments made to vendors. For two of the seven vendor contracts we reviewed, we found that UW-Eau Claire did not perform procedures related to suspension and debarment. We found both vendors were registered on *SAM.gov* and were not on the suspended and debarred parties listing.

Questioned Costs:

None.

Effect:

UW-Eau Claire is at increased risk of entering into a contract with a suspended or debarred party, and is in noncompliance with federal requirements.

Cause:

UW-Eau Claire staff administering the grant indicated that it was not identified during the procurement process that these two contracts related to federal funding and, therefore, that a review of each vendor's suspension and debarment status was needed.

☑ Recommendation

We recommend the University of Wisconsin-Eau Claire implement procedures to ensure the suspension and debarment requirements are met and documentation is maintained to support that the requirements are met.

Finding 2024-715: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements***COVID-19—Coronavirus State and Local Fiscal Recovery Funds***

(Assistance Listing number 21.027)

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

Questioned Costs: None

Type of Finding: Significant Deficiency, Noncompliance

Response from the University of Wisconsin-Eau Claire: The University of Wisconsin-Eau Claire agrees with the audit finding and recommendation.

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Other Agencies

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

Department of Agriculture, Trade and Consumer Protection

The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) regulates agriculture, trade, and commercial activity in Wisconsin. DATCP enforces the State's primary consumer protection laws and administers programs related to agriculture and food production. In FY 2023-24, DATCP administered \$29.3 million in federal financial assistance.

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

Department of Corrections

The Wisconsin Department of Corrections (DOC) administers the state's prisons, community corrections programs, and juvenile corrections programs. In FY 2023-24, DOC administered \$6.6 million in federal financial assistance.

We tested DOC's internal controls and compliance with grant requirements for a type A program for which DOC received funding from the Department of Health Services (DHS): Block Grants for Prevention and Treatment of Substance Abuse program (Assistance Listing number 93.959).

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 2023-24, DOJ administered \$72.5 million in federal financial assistance.

We tested DOJ's internal controls and compliance with grant requirements for a type A program for which DOJ received funding from DOA: the CSLFRF program. We also tested internal controls and compliance with grant requirements for the State Medicaid Fraud Control Units (Assistance Listing number 93.775), which is part of the Medicaid Cluster, a type A program and for which DOJ received funding from DHS.

In addition, we followed up on the progress of DOJ in addressing Finding 2023-900 of our FY 2022-23 audit (report 24-3). DOJ implemented corrective actions to address this finding.

Department of Military Affairs

The Wisconsin Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard, which is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. In FY 2023-24, DMA administered \$115.8 million in federal financial assistance.

We tested DMA's internal controls and compliance with grant requirements for a type A program for which DMA received funding from DOA: the CSLFRF program.

Department of Safety and Professional Services

The Wisconsin Department of Safety and Professional Services (DSPS) is responsible for licensing professionals and enforcing laws related to ensuring safe and sanitary conditions in public and private buildings. In FY 2023-24, DSPS administered \$5.9 million in federal financial assistance.

We tested DSPS's internal controls and compliance with grant requirements for a type A program for which DSPS received funding from DOA: the CSLFRF program.

Department of Transportation

The Wisconsin Department of Transportation (DOT) administers transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. In FY 2023-24, DOT administered \$1.1 billion in federal financial assistance.

We tested DOT's internal controls and compliance with grant requirements for a type A program for which DOT received funding from DOA: the CSLFRF program.

In addition, we followed up on the progress of DOT in addressing Finding 2023-500 of our FY 2022-23 audit (report 24-3). DOT implemented corrective actions to address this finding.

Department of Veterans Affairs

The Wisconsin Department of Veterans Affairs (DVA) provides benefits, programs, and services for veterans living in Wisconsin. DVA also operates three veterans homes that provide care for veterans. In FY 2023-24, DVA administered \$63.8 million in federal financial assistance.

We tested DVA's internal controls and compliance with grant requirements for a type A program for which DVA received funding from DOA: the CSLFRF program.

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 \$332.3 million of DWD's FY 2023-24 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$364.4 million in regular unemployment insurance benefits.

We tested DWD's internal controls and compliance with grant requirements for a type A program for which DWD received funding from DOA: the CSLFRF program.

In addition, we followed up on the progress of DWD in addressing Finding 2023-600 of our FY 2022-23 audit (report 24-3). DWD implemented corrective actions to address this finding.

Public Service Commission

The Public Service Commission (PSC) regulates utilities and certain aspects of local telephone services. PSC administers programs that award grants for providing broadband services to businesses and residences. In FY 2023-24, PSC administered \$39.1 million in federal financial assistance.

We tested PSC's internal controls and compliance with grant requirements for a type A program for which PSC received funding from DOA: the CSLFRF program.

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 2023-24:

Financial Statements

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

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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

Dairy Business Innovation Initiatives
(Assistance Listing number 10.176);

Child Nutrition Cluster
(Assistance Listing numbers 10.553/10.555/10.556/10.559/10.582);
and

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

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

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

Auditee qualified as a low-risk auditee? No

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

Assistance Listing Numbers	Major Federal Program/Cluster
10.176	Dairy Business Innovation Initiatives
10.542	Pandemic EBT Food Benefits
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.553, 10.555, 10.556, 10.559, 10.582	Child Nutrition Cluster
21.023	Emergency Rental Assistance Cluster
21.026	Homeowner Assistance Fund
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund
66.468	Drinking Water State Revolving Fund
66.469	Geographic Programs - Great Lakes Restoration Initiative
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster (IDEA)
84.365	English Language Acquisition State Grants
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.423	1332 State Innovation Waivers
93.558	Temporary Assistance for Needy Families
93.563	Child Support Services
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001, 96.006	Disability Insurance/SSI Cluster
Various	Student Financial Assistance Cluster

Section II

Financial Statement Findings

This schedule includes six 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*. Repeat findings from report 23-26 are indicated with an asterisk (*).

Finding 2024-001: Department of Administration/Division of Enterprise Technology Information Security Access Review Process*

Background:

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

We have reported concerns related to access reviews of DET accounts since our fiscal year (FY) 2015-16 audit and have made recommendations to DET to review and update access and retain documentation of such reviews. In FY 2021-22, we reported a significant deficiency in internal control over financial reporting related to lack of access reviews and recommended that DET develop and complete a process to perform access reviews in accordance with the State of Wisconsin *IT Security Policy Handbook* by June 30, 2023 (report 22-26). DET agreed with our recommendation and timeline for implementing corrective action, including completing access reviews by June 30, 2023. In FY 2022-23, we again reported a significant deficiency in internal control over financial reporting and recommended that DET complete access reviews by June 30, 2024 (report 23-26). DET agreed with our recommendations and timeline for implementing corrective action, including completing access reviews by June 30, 2024.

Criteria:

The Wisconsin Access Control Standard states that the privileges assigned to roles or classes of users must be reviewed to validate the need for such privileges. Further, the DOA Access Review Process states that individual accounts are required to be reviewed at least annually and at least semiannually for all other accounts, such as privileged accounts. The review determines whether the account is still required and access remains appropriate.

An effective access review process contains the following key elements:

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

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

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

Condition:

During FY 2023-24, DET defined the requirements needed for a tool to perform access reviews for active directory accounts in accordance with the State of Wisconsin *IT Security Policy Handbook*. After the requirements were defined, DET identified an existing tool that could assist with the access review of active directory accounts. Although DET completed one access review of DOA active directory privileged accounts in June 2024, the DOA Access Review Process requires privileged accounts to be reviewed at least semiannually. During FY 2023-24, DET did not complete any access reviews for DOA non-privileged active directory accounts nor did DET do so for any agency privileged or non-privileged accounts it manages.

For mainframe accounts, DET completed one semiannual access review for privileged accounts in October 2023. However, DET did not complete a second access review during FY 2023-24. Although DET indicated an access review for the non-privileged mainframe accounts was completed in February 2024, DET did not provide us with evidence of this review until after completion of our fieldwork.

Finally, DET has not completed access reviews in some areas, such as local accounts, since we first made a recommendation to do so as part of our FY 2015-16 audit.

Context:

We reviewed the State of Wisconsin *IT Security Policy Handbook* and related standards, and we made inquiries of senior DET management to gain an understanding of the process for reviewing access and to assess progress DET made in addressing our FY 2022-23 recommendations.

As noted, the areas of insufficient access reviews are pervasive across several types of accounts. Because DET hosts and supports a significant number of executive branch agency systems at its data centers, users with inappropriate access have the ability to affect the computing resources and data of all state agencies with resources connected to the DET network.

Questioned Costs:

None.

Effect:

Access reviews are important to ensure access remains appropriate based on user responsibilities and the principle of least privilege. During our FY 2023-24 audit, we

found that an intern was inappropriately granted privileged access for one system for which access reviews were not completed by DET.

Cause:

For active directory accounts, DET staff indicated that the time needed to develop and produce valid access reports delayed completion of access reviews for privileged and non-privileged accounts.

For mainframe accounts, DET staff indicated that there was not sufficient staff to produce access review reports for privileged accounts. Further, DET did not have an effective process to manage access reviews for non-privileged accounts, including a process to escalate when supervisors did not complete the reviews in a timely manner.

For all other types of accounts, such as local accounts, DET determined clarification was needed in the access review process published in May 2024, such as clarification of roles and responsibilities. DET staff indicated that some DOA application owners were not aware of their responsibility to perform an access review for their application.

Recommendation

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

- *complete access reviews for DOA and DOA-managed active directory accounts by December 30, 2024, in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and the updates made to access;*
- *complete access reviews for mainframe accounts by June 30, 2025, in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and the updates made to access;*
- *establish a detailed plan by December 30, 2024, on how it will complete access reviews for all other types of accounts in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and the updates made to access; and*
- *update existing access review procedures by December 30, 2024, to include a process for managing the intake of access reviews and an escalation process.*

Type of Finding: Significant Deficiency

Response from the Wisconsin Department of Administration, Division of Enterprise Technology: The Wisconsin Department of Administration agrees with the audit finding and recommendations. However, DOA indicated that it would require additional time to establish a detailed plan on how it will complete access reviews for other types of accounts. DOA's timeline is included in its corrective action plan.

Finding 2024-002: Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process*

Background:

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

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

During our FY 2018-19 audit, we first reported concerns with the process for requesting an exception, and we made recommendations to DET to improve its process (report 19-30). In FY 2021-22, we first reported a significant deficiency in internal control over financial reporting directly related to the exception process, and we again recommended that DET improve its process (report 22-26). DET agreed with our recommendations, including the timeline for implementing corrective action: completing a review of its existing IT security exception process and developing an exception process training program by January 31, 2023, and completing a review and approval of exceptions by March 31, 2023. In FY 2022-23, we again reported a significant deficiency in internal control over financial reporting and recommended that DET develop a plan and begin to identify and document exceptions by April 30, 2024 (report 23-26). DET agreed with our recommendation, including the timeline for implementing corrective action: developing a plan and beginning to identify and document exceptions where agencies are noncompliant or partially compliant with controls listed in the State of Wisconsin *IT Security Policy Handbook* and related standards by April 30, 2024.

Criteria:

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

An effective exception process contains the following key elements:

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

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

Condition:

In response to the recommendation from our FY 2022-23 audit, DET took steps to improve the exception process, such as by dedicating a staff member to manage the exception process with agencies and establishing due dates for agencies to respond to DET follow-up questions before an exception request was canceled.

In addition, DET developed the IT Security Control Exception Plan, which became effective May 1, 2024. In developing the plan, DET assessed the IT security risk associated with each control identified in the State of Wisconsin *IT Security Policy Handbook* and related standards by assigning a risk score to each control. DET identified 73 controls that posed the highest risk if the controls were not implemented. In phase one of the plan, DET used agency self-reported information to identify for which of these 73 controls an agency should have an exception documented. DET indicated it met with each agency to develop an agency-specific plan and timeline for submitting exception documentation for these controls.

In Finding 2024-003, we again made recommendations for DOA to improve agency oversight and monitoring processes, which includes an effective exception process.

Context:

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

Because DET hosts and supports a significant number of executive branch agency systems at its data centers, IT weaknesses at one agency can affect IT security for other agencies.

Questioned Costs:

None.

Effect:

Without a strong information security policy in place for the exception process, DET does not have an appropriate awareness of which policies are not being followed and by which agencies. As a result, weaknesses in the overall security in the state network may not be identified or corrected.

Cause:

DET staff indicated a lack of access to a governance, risk, and compliance tool for tracking exception requests made it difficult to effectively and efficiently track exceptions.

The IT Security Control Exception Plan was not implemented until May 2024, or two months before the end of FY 2023-24. DET indicated agencies were expected to submit their phase one control exceptions plan and timeline to DET by September 30, 2024.

☑ Recommendation

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

- *obtain and document by December 30, 2024, its review of the agency-specific exception documentation plans for the 73 controls that pose the highest risk if not implemented; and*
- *develop and execute a strategy for identifying and reviewing agency-specific exception documentation for other controls.*

Type of Finding: Significant Deficiency

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

Finding 2024-003: Department of Administration Information Technology Oversight and Monitoring Responsibilities*

Background:

DOA is responsible for the State's IT services, including providing oversight and monitoring of executive branch agency IT operations. Nine years ago, and during our FY 2014-15 audit, we first recommended that DOA develop and implement executive branch agency IT policies and standards and provide oversight and monitoring of executive branch agencies' IT operations. During subsequent audits, we recommended that DOA take steps to identify, assess, and address risks to the State's IT environment. These steps were to include completion of a comprehensive risk management program across all executive branch agencies. DOA has taken steps to address our recommendations, such as implementing the State of Wisconsin *IT Security Policy*

Handbook, which includes policies for IT security and the related standards with which executive branch agencies are expected to comply; implementing and configuring a vulnerability management tool; and performing vulnerability scans.

In FY 2021-22, we reported a significant deficiency in internal control over financial reporting because DOA did not establish a plan for important monitoring steps, such as analyzing the effectiveness of the procedures established by executive branch agencies. We recommended that DOA improve its monitoring programs and update its risk assessment program (report 22-26). DOA agreed with our recommendations, including the timeline for implementing corrective action. In FY 2022-23, we again reported a significant deficiency in internal control over financial reporting related to DOA's oversight and monitoring, and we recommended that DOA improve its monitoring program and update its risk assessment program (report 23-26). DOA agreed with our recommendations, including the timeline for corrective action: updating by December 31, 2023, its risk management program and developing by May 31, 2024, a monitoring plan to review the effectiveness of all agency-reported compliance with controls in the State of Wisconsin *IT Security Policy Handbook* and related standards.

Criteria:

Wisconsin Statutes assign DOA responsibility for the State's IT services. Under s. 16.971 (2), Wis. Stats., DOA is required to work with executive branch agencies to establish IT policies, procedures, and planning processes. Statutes also require DOA to monitor adherence to these policies, procedures, and processes. In addition, statutes require DOA to provide oversight and monitoring of executive branch agency IT operations, which includes ensuring:

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

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

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

- developing and communicating the policies, procedures, and standards that form the security framework;
- collecting information on the effectiveness of the policies, standards, and procedures;

- analyzing the information collected;
- responding to the results of the analyses; and
- reviewing and updating the monitoring program.

Condition:

During our FY 2023-24 audit, we again found that DOA did not have sufficient oversight and monitoring in place to ensure executive branch agency adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. For the second year, DOA completed and published a dashboard of agency compliance with the *IT Security Policy Handbook* and related standards based on information self-reported by executive branch agencies. However, for the second year, DOA did not take steps during FY 2023-24 to assess the accuracy of the agency-reported information as it related to compliance with controls in the *IT Security Policy Handbook* and related standards. Given its statutory responsibilities, it would be expected that DOA would assess the accuracy of the self-reported information in the dashboard and determine the effectiveness of the policies, standards, and/or procedures established by the executive branch agencies.

In June 2024, DOA developed and communicated to executive branch agencies an ISCM Plan to monitor executive branch agency adherence with the State of Wisconsin *IT Security Policy Handbook* and related standards. The ISCM Plan outlines the key steps for continuous monitoring, the processes for collecting information to support agency-reported information, and the process for monitoring plan communication and information sharing. By September 30, 2024, DET was expected to begin collecting information to support agency-reported information for controls that pose a higher risk if not implemented.

In June 2024, DET published a risk assessment plan, which included consideration of the risks related to known deviations from policies in the State of Wisconsin *IT Security Policy Handbook* and related standards, as well as risks related to vulnerability assessments and penetration tests. In Finding 2024-002, we again recommend DOA improve the information security policy exception process.

Context:

State agencies rely on computer systems to complete critical functions, including processing checks, accounting for cash receipts, preparing financial statements, and administering federal grant programs. DOA is responsible for ensuring these computer systems are properly secured. We interviewed key DOA staff to gain an understanding of the steps taken by June 30, 2024, to provide oversight and monitoring of executive branch agency IT operations and ensure executive branch agency adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards.

DOA has responsibility to provide oversight and monitoring of IT operations for executive branch agencies. Because DET hosts and supports a significant number of executive branch agency systems at its data centers, IT weaknesses at one agency can affect IT security for other agencies.

Questioned Costs:

None.

Effect:

For FY 2023-24, DOA did not comply with s. 16.971 (2), Wis. Stats., which requires DOA to provide oversight and monitoring of executive branch agency IT operations and adherence to the State of Wisconsin *IT Security Policy Handbook* and related standards. Insufficient monitoring of agency IT environments can lead to vulnerabilities in the State's network, known or unknown, because there is no assurance that all systems are meeting the minimum level of security for the State's IT environment, as established in the *IT Security Policy Handbook* and related standards. Weaknesses in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system. Further, agencies can face financial penalties and reputational damage when their confidential or sensitive data is compromised.

Cause:

The ISCM Plan and risk assessment plan were not implemented until June 2024, which was the last month of FY 2023-24. However, DET did not expect to begin until FY 2024-25 the analysis of the accuracy of the agency-reported information, the consideration of the risks related to known deviations from policies in the State of Wisconsin *IT Security Policy Handbook* and related standards, and the vulnerability assessments and penetration tests.

 Recommendation

We recommend the Wisconsin Department of Administration, Division of Enterprise Technology comply with its statutory responsibilities to provide oversight and monitoring of executive branch agency adherence to the State's IT policies by:

- *documenting its assessment of agency-reported information by February 28, 2025, for controls that pose a higher risk if not implemented; and*
- *documenting by April 30, 2025, its evaluation of the risks related to approved policy exceptions, vulnerability assessments, and penetration tests.*

Type of Finding: Significant Deficiency

Response from the Wisconsin Department of Administration, Division of Enterprise Technology: The Wisconsin Department of Administration agrees with the audit finding and recommendations. However, DOA indicated that it would require additional time to implement corrective actions. DOA's timeline is included in its corrective action plan.

Finding 2024-004: Bank Account Reconciliation at the Department of Administration

Background:

The DOA State Controller's Office is the custodian of the State's cash and is responsible for a complex and broad set of responsibilities, including implementing proper internal controls to ensure cash assets are properly managed. The DOA State Controller's Office established a banking process using depository bank accounts in order to allow agencies to more efficiently track revenues deposited into the State's accounts. Balances in these depository bank accounts are transferred into a central DOA bank account on a daily basis and then moved into the State's general control bank account the next day.

The DOA State Controller's Office is responsible for reconciling the State's general control bank account with the accounting records maintained in STAR, which is the State's accounting system. The bank account reconciliation is a complex process that involves detailed spreadsheets summarizing bank data and transactions in STAR. Staff in the DOA STAR Office worked with the State Controller's Office to configure STAR to automate the recording of receipts for certain transactions based on banking activity.

The State Investment Fund (SIF) is used by state agencies and some local governments to invest excess operating cash balances held in statutory funds. Participants in the SIF hold shares in the pool of investments. The DOA State Controller's Office is responsible for preparing both the Monthly Statement of Receipts and Disbursements by Fund, which presents the cash balances of each fund invested in the SIF, and for distributing interest earnings of the SIF to each participating fund based on each fund's average daily balance. The Monthly Statement of Receipts and Disbursements by Fund is used by agency management and other stakeholders for internal and external reporting and to understand the balances for each statutory fund invested in the SIF.

Criteria:

To prevent fraud or errors, and for financial reporting purposes, proper reconciliation of a bank account is a standard internal control procedure used for ensuring the accuracy of cash balances in the accounting records and bank records. A bank account reconciliation identifies the difference between the cash balance reported by the bank and the cash balance in an entity's own accounting records at a particular point in time. To minimize the amount of work involved, it is a good practice to carry out such reconciliations at reasonably frequent intervals, such as monthly. Further, to ensure consistency in the preparation and review of bank account reconciliations, an entity should have written policies and procedures that document the process of preparing and reviewing the bank reconciliation.

Condition:

In completing a review of the reconciliation of the State's general control bank account for the month of June 2024, we identified an amount in the reconciliation that was not supported by appropriate documentation. After inquiring of staff in the DOA State Controller's Office, we learned that the automated process used to record bank deposits in the accounting records in STAR duplicated recording certain deposits and missed recording certain other deposits in the accounting records. Through November 13, 2024, DOA identified that these issues with the automated process caused a \$81.9 million overstatement to the cash account in STAR for certain funds.

Context:

To complete our review of the bank account reconciliation, we inquired of DOA State Controller's Office staff to understand how cash activity flows through the various bank accounts, how cash is recorded in the accounting records in STAR, and how DOA completes the bank account reconciliation. We obtained and reviewed the June 2024 bank account reconciliation documentation to ensure the reconciliation was appropriately supported and demonstrated that the bank and accounting records were correctly reconciled.

Questioned Costs:

None.

Effect:

Due to the errors in the reporting of certain deposits in STAR, the June 30, 2024 cash balances in STAR and the balances on the June 2024 Monthly Statement of Receipts and Disbursements by Fund were misstated as follows:

- overstated by \$62.9 million in the State's General Fund;
- overstated by \$835,325 in the Conservation Fund; and
- understated by \$401,400 in the Medical Assistance (MA) Trust Fund.

In addition, SIF interest earnings distributed to the General Fund and Conservation Fund were overstated and SIF interest earnings allocated to the MA Trust Fund were understated for at least the month of June 2024.

DOA corrected the overstatements in the STAR accounting records and indicated it planned to correct the Monthly Statement of Receipts and Disbursements by Fund and the interest earnings distribution.

Cause:

The DOA State Controller's Office has been working on changes to the bank account reconciliation process to streamline procedures. In June 2024, DOA made configuration changes to the automated process that is used to record certain bank deposits in the accounting records in STAR. The review of these configuration changes was insufficient to identify that some deposits were not being recorded correctly in STAR. DOA indicated that responsibility for these configuration changes has since been transitioned to the STAR Office. STAR Office staff noted they continue to work to improve checklists and procedures to document configuration changes to these automated processes.

The DOA State Controller's Office did not perform a bank account reconciliation of the central DOA bank account. If this bank account reconciliation had been performed, and had it been done in a timely manner, then the errors resulting from the automated process likely would have been identified in a more timely manner.

Although DOA indicated that a supervisory review of the bank account reconciliation for the State's general control account was performed, this review was not documented. Further, the review was not sufficient to identify the errors in the reconciliation process or to determine if a reconciliation of the central DOA bank account was not completed.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *ensure the errors noted are fully identified and corrected in STAR;*
- *correct the errors on the Monthly Statement of Receipts and Disbursements by Fund, and communicate with affected participants in the State Investment Fund;*
- *evaluate the effect of the error on the distribution of interest earnings of the State Investment Fund, correct the distribution of interest earnings to each statutory fund, and communicate with affected participants in the State Investment Fund;*
- *assess the revised procedures for review of STAR configuration changes to ensure they will adequately address the risks with potential configuration errors;*
- *update current procedures for the preparation of the monthly reconciliation of cash balances between the bank records and the State's accounting records to ensure all bank accounts for which the Department of Administration is responsible are reconciled and that reconciliations are documented; and*
- *update and document the process for supervisory review of the monthly reconciliation of cash balances between the bank records and the State's accounting records, including a supervisory sign off and review date.*

Type of Finding: Significant Deficiency

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

Finding 2024-005: Transportation Fund Financial Reporting Errors

Background:

The Department of Transportation (DOT) is responsible for administering transportation infrastructure projects throughout the State, including developing and maintaining roads and bridges. DOT also provides assistance to local units of government under a variety of programs, including for transit systems. Most DOT financial activity is accounted for in the Transportation Fund, a governmental fund that is reported in the State's ACFR. Some DOT financial activity is also accounted for in the State's General Fund.

Criteria:

DOT is responsible for preparing and submitting accurate financial statements and required supplementary information to the Department of Administration (DOA) State Controller's Office (SCO) for inclusion in the State's ACFR. In addition, DOT is responsible for maintaining effective internal controls to ensure that financial information submitted to SCO is fairly presented and that misstatements are prevented or detected and corrected in a timely manner.

Condition:

During our FY 2023-24 audit, we identified that the infrastructure data used by DOT staff to prepare adjusting journal entries related to infrastructure projects were not complete and did not include data for 13 projects that were reported as work-in-progress during our FY 2022-23 audit. When we asked DOT staff about these projects, they identified that data for an additional 220 infrastructure structure projects were also missing from the data used to prepare the adjusting journal entries.

In addition, we found DOT staff incorrectly prepared an adjusting journal entry to accrue mass transit operating assistance payments in the Transportation Fund. These assistance payments were paid out of the State's General Fund.

Context:

We reviewed the FY 2023-24 Transportation Fund financial statements submitted to SCO for inclusion in the State's ACFR as well as adjusting journal entries submitted to SCO to assist SCO in preparing the State's government-wide financial statements. We discussed with DOT staff the process to prepare the Transportation Fund financial statements and adjusting journal entries. We reviewed financial information used to prepare the financial statements and examined supporting documentation.

Questioned Costs:

None.

Effect:

As a result of the error in the infrastructure data, Transportation Expenditures was overstated by \$26.1 million and Capital Outlay was understated by \$26.1 million in the Transportation Fund financial statements. The calculation of infrastructure assets, including work-in-progress, was understated by \$31.0 million in the State's government-wide financial statements.

As a result of the error in the adjusting journal entry to accrue mass transit operating assistance, Transportation Expenditures and Due to Other Governments in the Transportation Fund financial statements were each overstated by \$28.8 million. These accounts were each understated by the same amount in the General Fund financial statements.

After we communicated our concerns, DOT staff corrected these errors.

Cause:

DOT staff responsible for completing the analysis of infrastructure for financial reporting purposes did not copy certain data into the file used to complete the analysis. DOT staff did not have a process in place to ensure that all data from the original file were copied to the analysis file.

In FY 2023-24, mass transit operating assistance payments were made from new DOT appropriations in the General Fund, which were created by 2023 Wisconsin Act 19, the 2023-2025 Biennial Budget Act. DOT staff indicated this change was not considered when the Transportation Fund financial statements were prepared.

☑ Recommendation

We recommend the Wisconsin Department of Transportation:

- *update its infrastructure analysis procedures to ensure that data used in its analysis of infrastructure projects are complete; and*
- *update its procedures for preparing adjusting journal entries to accrue mass transit operating assistance payments.*

Type of Finding: Significant Deficiency

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

Finding 2024-006: General Fund Financial Reporting Errors

Background:

The DOA Bureau of Financial Management is responsible for preparing information related to DOA's financial activities and providing it to the DOA State Controller's Office to compile the General Fund financial statements, which are presented in the State's ACFR. This responsibility includes ensuring financial activity is accurately reflected in the financial statements in accordance with generally accepted accounting principles issued by the Governmental Accounting Standards Board (GASB).

The State was advanced \$3.0 billion in funding under the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) grant and has earned interest on the cash balances since funding was first advanced in May 2021. Through June 30, 2024, the State earned \$135.4 million in interest on the advanced federal funding.

Criteria:

In the General Fund Statement of Revenues, Expenses, and Changes in Fund Balance, the difference between revenues and expenditures is reported as Fund Balance, which is a measure of available resources. In accordance with standards established by GASB, the fund balance reported in the General Fund Balance Sheet is classified based on the level of constraints placed on the specific purposes for which the available funds can be spent. These five classifications are:

- *nonspendable, which are resources that are not in a spendable form such as inventory;*
- *restricted, which are resources that have constraints placed on them externally by creditors or grantors, laws and regulations of other governments, or by law through constitutional provisions or enabling legislation;*

- committed, which are resources that can only be used for specific purposes pursuant to constraints imposed by passage of state laws;
- assigned, which are resources for which state officials have indicated an intention to use them for specific purposes; and
- unassigned, which are resources that have not been restricted, committed, or assigned.

Through the GAAP Manual, the DOA State Controller's Office provides guidance to agencies on making these classifications for preparation of the financial statements presented in the ACFR.

GASB Codification Section 1800.743-2 provides clarification on how a government should consider interest earned on the investment of federal grant money. The guidance indicates that if the grant agreement requires the interest earned on invested grant proceeds to be used only for the same purpose as the grant award, the interest should be considered restricted. However, if the grant agreement does not include such a provision, then the interest earned should not be reported as restricted.

Condition:

The DOA Bureau of Financial Management did not adjust the financial information it provided to the DOA State Controller's Office to correctly report the interest earnings on funding advanced to the State under the CSLFRF grant. We found that DOA initially reported the interest earnings as unearned revenue, which resulted in an overstatement in the Unearned Revenue account and an understatement in the Intergovernmental revenues account. After we identified this error, DOA made adjustments and in doing so incorrectly reported the interest earnings as Fund Balance—Restricted. However, because there are no restrictions from the federal government on the use of these interest earnings, and the funds have not been committed to a specific purpose pursuant to law or assigned by state officials to a specific purpose, the interest earnings should be reported in the Fund Balance—Unassigned.

Context:

We considered how the interest earnings were being reported in the General Fund, evaluated GASB requirements for reporting interest earnings and fund balance, and reviewed the DOA GAAP Manual policies and procedures related to reporting of the fund balance. We evaluated the financial activity for the General Fund, including the presentation of the components of fund balance. We further considered whether there were any restrictions on the State's ability to expend the \$135.4 million in CSLFRF interest earnings.

Questioned Costs:

None.

Effect:

As a result of the errors in the recording of CSLFRF interest earnings, DOA understated Intergovernmental revenues by \$68.3 million in prior fiscal years, and by \$67.1 million in FY 2023-24 in the Statement of Revenues, Expenses, and Changes in Fund Balance. Further, DOA overstated the Unearned Revenue account in the General Fund Balance Sheet. DOA made corrections to properly reflect Intergovernmental revenues and Unearned Revenue. However, DOA's adjustments resulted in the misstatement of fund balance. Fund Balance—Restricted is overstated by \$135.4 million and Fund Balance—Unassigned is understated by \$135.4 million. This error further results in an overstatement of \$135.4 million in the Government-wide Statement of Net Position, Net Position—Restricted and an understatement of \$135.4 million in the Net Position—Unrestricted.

Cause:

The DOA Bureau of Financial Management incorrectly recorded the interest earnings on advanced CSLFRF funding in its federal appropriation. The DOA GAAP Manual indicates that cash balances in federal appropriations default automatically to restricted funds, and an adjustment is made to report Unearned Revenue, which is a liability account on the financial statements, to reflect that the federal revenue is not yet earned.

 Recommendation

We recommend the Department of Administration:

- *correct the presentation of General Fund fund balance as of June 30, 2024, to reflect the \$135.4 million of CSLFRF interest earnings as Fund Balance—Unassigned; and*
- *review its existing procedures for financial reporting to ensure amounts are appropriately classified within fund balance.*

Type of Finding: Significant Deficiency

Response from the Wisconsin Department of Administration: The Wisconsin Department of Administration disagrees with the audit finding and recommendations. DOA's corrective action plan, and our rebuttal, can be found beginning on page 337.

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 327.

Repeat findings from report 24-3 are marked with an asterisk (*).

U.S. DEPARTMENT OF AGRICULTURE

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-308 p. 68	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Subrecipient Monitoring	\$ 0
2024-301 p. 50	10.646	Summer Electronic Benefit Transfer Program for Children	Cash Management	35,050,325

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-400 p. 82	10.553, 10.555, 10.556, 10.559, 10.582	Child Nutrition Cluster	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2024-400 p. 82	10.555	COVID-19—National School Lunch Program	Federal Funding Accountability and Transparency Act Reporting	0

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-701 p. 103	10.176	Dairy Business Innovation Initiatives	Subrecipient Monitoring	\$ 0
2024-702 p. 104	10.176	Dairy Business Innovation Initiatives	Federal Funding Accountability and Transparency Act Reporting	0
2024-712 p. 126	10.176	Dairy Business Innovation Initiatives	Reporting in the Schedule of Expenditures of Federal Awards	0

U.S. DEPARTMENT OF AGRICULTURE (continued)

University of Wisconsin System (continued)

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-713 p. 131	10.176	Dairy Business Innovation Initiatives	Cash Management	\$ 0
2024-712 p. 126	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Reporting in the Schedule of Expenditures of Federal Awards	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>\$35,050,325</u>

U.S. DEPARTMENT OF THE TREASURY

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-100* p. 32	21.026	COVID-19—Homeowner Assistance Fund	Service Organization Internal Controls	\$ 0

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-304 p. 57	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	\$ 862,677

Wisconsin Department of Tourism

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-903 p. 85	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Suspension and Debarment Requirements	\$ 0

Wisconsin State Public Defender's Office

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-902 p. 95	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Unallowable Costs	\$ 107,164

164 › SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-712 p. 126	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Reporting in the Schedule of Expenditures of Federal Awards	\$ 0
2024-714 p. 133	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Suspension and Debarment Requirements	0
2024-715 p. 136	21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds	Suspension and Debarment Requirements	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				\$ 969,841

U.S. ENVIRONMENTAL PROTECTION AGENCY

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-101* p. 34	66.469	Geographic Programs - Great Lakes Restoration Initiative	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	\$ 0

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-800 p. 76	66.469	Geographic Programs - Great Lakes Restoration Initiative	Federal Financial Reporting	\$ 0
2024-801 p. 78	66.469	Geographic Programs - Great Lakes Restoration Initiative	Subrecipient Monitoring	0

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-712 p. 126	66.468	Drinking Water State Revolving Fund	Reporting in the Schedule of Expenditures of Federal Awards	\$ 0
2024-712 p. 126	66.469	Geographic Programs - Great Lakes Restoration Initiative	Reporting in the Schedule of Expenditures of Federal Awards	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 0

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-712 p. 126	84.038	Federal Perkins Loan Program— Federal Capital Contributions	Reporting in the Schedule of Expenditures of Federal Awards	\$ 0
2024-700 p. 101	84.063	Federal Pell Grant Program	UW-Oshkosh Monthly Reconciliations	0
2024-700 p. 101	84.268	Federal Direct Student Loans	UW-Oshkosh Monthly Reconciliations	0
2024-712 p. 126	84.365	English Language Acquisition State Grants	Reporting in the Schedule of Expenditures of Federal Awards	0
TOTAL U.S. DEPARTMENT OF EDUCATION				\$ 0

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-101 p. 34	93.558	Temporary Assistance for Needy Families	Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting	\$ 0

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-200 p. 40	93.558	Temporary Assistance for Needy Families	Work Verification Plan	\$ 0
2024-201 p. 42	93.558	Temporary Assistance for Needy Families	Federal Funding Accountability and Transparency Act Reporting	0

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-305 p. 60	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring	\$ 0
2024-305 p. 60	93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring	0

166 › SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Wisconsin Department of Health Services *(continued)*

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-309 p. 71	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2024-309 p. 71	93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Federal Funding Accountability and Transparency Act Reporting	0
2024-307* p. 65	93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Subrecipient Monitoring	0
2024-307* p. 65	93.354	COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Subrecipient Monitoring	0
2024-309 p. 71	93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Federal Funding Accountability and Transparency Act Reporting	0
2024-309 p. 71	93.354	COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Federal Funding Accountability and Transparency Act Reporting	0
2024-306* p. 62	93.391	COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Subrecipient Monitoring	0
2024-309* p. 71	93.391	COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Federal Funding Accountability and Transparency Act Reporting	0
2024-302* p. 53	93.667	Social Services Block Grant	Subrecipient Contracts	0
2024-303* p. 55	93.667	Social Services Block Grant	Federal Funding Accountability and Transparency Act Reporting	0
2024-300* p. 47	93.767	Children’s Health Insurance Program	Eligibility for the Children’s Health Insurance Program	Undetermined
2024-300* p. 47	93.767	COVID-19—Children’s Health Insurance Program	Eligibility for the Children’s Health Insurance Program	Undetermined

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

Wisconsin Department of Health Services (continued)

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-309 p. 71	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Federal Funding Accountability and Transparency Act Reporting	\$ 0
2024-309 p. 71	93.959	COVID-19—Block Grants for Prevention and Treatment of Substance Abuse	Federal Funding Accountability and Transparency Act Reporting	0

Wisconsin Office of the Commissioner of Insurance

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-900 p. 89	93.423	1332 State Innovation Waivers	Financial Reporting	\$ 0
2024-901 p. 91	93.423	1332 State Innovation Waivers	Verification Audits	0

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-712 p. 126	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting in the Schedule of Expenditures of Federal Awards	\$ 0
2024-712 p. 126	93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting in the Schedule of Expenditures of Federal Awards	0
2024-712 p. 126	93.767	Children's Health Insurance Program	Reporting in the Schedule of Expenditures of Federal Awards	0
2024-712 p. 126	93.778	Medical Assistance Program	Reporting in the Schedule of Expenditures of Federal Awards	0
2024-712 p. 126	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Reporting in the Schedule of Expenditures of Federal Awards	0
2024-712 p. 126	93.959	COVID-19—Block Grants for Prevention and Treatment of Substance Abuse	Reporting in the Schedule of Expenditures of Federal Awards	0

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Undetermined

168 › SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS AFFECTING MULTIPLE PROGRAMS

University of Wisconsin System

<u>Finding Number</u>	<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2024-703 p. 106	Various	Student Financial Assistance Cluster	UW-Madison Return of Funds Special Tests	\$ 16,987, Plus an Undetermined Amount
2024-704 p. 108	Various	Student Financial Assistance Cluster	UW-River Falls Return of Funds Special Tests	16,010, Plus an Undetermined Amount
2024-705 p. 110	Various	Student Financial Assistance Cluster	UW-Parkside Return of Funds Special Tests	\$ 1,738, Plus an Undetermined Amount
2024-706 p. 112	Various	Student Financial Assistance Cluster	UW-Platteville Return of Funds Special Tests	24, Plus an Undetermined Amount
2024-707 p. 114	Various	Student Financial Assistance Cluster	UW-Whitewater Return of Funds Special Tests	400, Plus an Undetermined Amount
2024-708 p. 116	Various	Student Financial Assistance Cluster	UW-Madison Enrollment Reporting Special Tests	0
2024-709 p. 119	Various	Student Financial Assistance Cluster	UW-Milwaukee Enrollment Reporting Special Tests	0
2024-710 p. 122	Various	Student Financial Assistance Cluster	UW-Oshkosh Enrollment Reporting Special Tests	0
2024-711 p. 124	Various	Student Financial Assistance Cluster	UW-Parkside Information Technology Controls	0
TOTAL FINDINGS AFFECTING MULTIPLE PROGRAMS				\$ 35,159, Plus an Undetermined Amount
TOTAL KNOWN QUESTIONED COSTS FOR THE STATE OF WISCONSIN				\$36,055,325, Plus an Undetermined Amount

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AUDITEE SECTION

Summary Schedule of Prior Audit Findings

Federal Compliance Findings | **Financial Statement Findings**
pages 172-202 pages 203-207



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary

Status of Prior Year Audit Findings

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

Federal Program:

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

COVID-19—Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (ALN 14.228);

COVID-19—Low Income Household Water Assistance Program (ALN 93.499)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

David Pawlisch, Administrator

Division of Energy, Housing and Community Resources

david.pawlisch@wisconsin.gov

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

Federal Program: COVID-19—Homeowner Assistance Fund (ALN 21.026)

Status of Audit Finding: Partially Corrected

The Wisconsin Department of Administration (Department) requested and received the most recently completed service organization audit report (report) for the computer system used to administer the Homeowner Assistance Fund (HAF), and preliminarily reviewed the opinion results, testing exceptions, and complementary user-entity controls, in advance of completing a multidisciplinary security risk assessment, the tool for which was pending completion. The Department anticipates completing the multidisciplinary security risk assessment, which will inform and document its assessment of the effectiveness of the internal controls on the computer system maintained by the service organization, and the review of complementary user entity controls that are required to be in place for it to rely upon the service organization audit report for the recently completed and prior received reports, not later than September 30, 2024.

Person responsible for corrective action:

David Pawlisch, Administrator

Division of Energy, Housing and Community Resources

david.pawlisch@wisconsin.gov

Finding: Emergency Rental Assistance Program—Documentation to Support Applicant Eligibility and Benefit Payments (2023-102, 2022-102)

Federal Program: COVID-19—Emergency Rental Assistance Program (ALN 21.023)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

David Pawlisch, Administrator

Division of Energy, Housing and Community Resources

david.pawlisch@wisconsin.gov

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

Federal Program: COVID-19—Emergency Rental Assistance Program (ALN 21.023)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

David Pawlisch, Administrator

Division of Energy, Housing and Community Resources

david.pawlisch@wisconsin.gov

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

Federal Program: COVID-19—Homeowner Assistance Fund (ALN 21.026)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

David Pawlisch, Administrator

Division of Energy, Housing and Community Resources

david.pawlisch@wisconsin.gov

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

Federal Program: COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

Colleen Holtan, Director
Bureau of Financial Management
Division of Enterprise Operations
colleen.holtan@wisconsin.gov

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

Federal Program:

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

COVID-19—Community Development Block Grants/State’s program and Non-Entitlement Grants in Hawaii (ALN 14.228);

Crime Victim Assistance (ALN 16.575);

Workforce Innovation and Opportunity Act Cluster (ALN 17.258/17.259/17.278);

Geographic Programs - Great Lakes Restoration Initiative (ALN 66.469);

COVID-19—Low Income Household Water Assistance Program (ALN 93.499);

Refugee and Entrant Assistance State/Replacement Designee Administered Programs (ALN 93.566);

Child Care and Development Block Grant (ALN 93.575);

COVID-19—Child Care and Development Block Grant (ALN 93.575);

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (ALN 93.596);

Foster Care Title IV-E (ALN 93.658)

Status of Audit Finding: Partially Corrected

In March 2024, the Department inquired to the Office of Management and Budget (OMB) about how changes to subawards are to be reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS). OMB preliminarily confirmed the total amount after adjustments (i.e., the cumulative amount) should be entered in FSRS, and further engaged the Department to inform its understanding of the State’s subaward data collection process and development of updated reporting guidance. Those efforts remain ongoing, and no updated FSRS guidance has been issued to date. Accordingly, and as communicated to state agencies, subaward data collection and reporting practices remain unchanged pending updated FSRS guidance. When such guidance is available, the Department will modify, as necessary, its reporting templates and procedures to ensure compliance with the guidance, and will provide training to all state agencies to ensure consistent reporting across state agencies.

Dustin Trickle, Executive Policy & Budget Manager

State Budget Office

Division of Executive Budget & Finance

dustin.trickle1@wisconsin.gov

Finding: Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards (2022-103)

Federal Programs: COVID-19—Coronavirus Relief Fund (ALN 21.019), COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

Colleen Holtan, Director
Bureau of Financial Management
Division of Enterprise Operations
colleen.holtan@wisconsin.gov



Status of Prior Year Audit Findings

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

Federal Program: Social Services Block Grant (ALN 93.667)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Rachelle Armstrong, Director
Bureau of Finance
Rachelle.Armstrong@wisconsin.gov

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

Federal Program: Refugee and Entrant Assistance State/Replacement Designee Administered Programs
(ALN 93.566)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Rachelle Armstrong, Director
Bureau of Finance
Rachelle.Armstrong@wisconsin.gov

Bojana Zoric Martinez, Director
Bureau of Refugee Programs
Bojana.ZoricMartinez@wisconsin.gov

Finding: Multiple Grants—Federal Funds Accountability and Transparency Act Reporting (2023-202)

Federal Program: Refugee and Entrant Assistance State/Replacement Designee Administered Programs
(ALN 93.566), Child Care and Development Block Grant (ALN 93.575), COVID-19—Child Care and
Development Block Grant (ALN 93.575)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Rachelle Armstrong, Director
Bureau of Finance
Rachelle.Armstrong@wisconsin.gov



State of Wisconsin
 Department of Health Services

Tony Evers, Governor
 Kirsten L. Johnson, Secretary

Status of Prior Year Audit Findings

Finding: Eligibility for the Children’s Health Insurance Program (2023-300)

Federal Program: Children’s Health Insurance Program (ALN 93.767), COVID-19—Children’s Health Insurance Program (ALN 93.767)

Status of Audit Finding: Partially Corrected

DHS began renewals for healthcare on June 1, 2023. To address the issue of CHIP beneficiaries who turned 19 during the public health emergency (PHE), Wisconsin worked to adjust members’ renewal dates to June and July 2023 so that their CHIP coverage would be ended, and eligibility could be determined for Medicaid as part of another case, as soon as possible after the end of the PHE. For those who had a redetermination and remained eligible for Medicaid in other coverage groups, they were moved to the appropriate group. Individuals who were no longer eligible for CHIP or any other Medicaid program had their eligibility terminated after receiving a Notice of Adverse Action and appeal rights.

In December 2023, DHS completed another comprehensive review of CHIP cases to confirm that all beneficiaries who turned 19 during the PHE had a redetermination. Our review identified a small number of members whose CHIP coverage was not ended in June or July 2023. Income Maintenance agencies continued to complete unwinding renewals through the end of June 2024. Some renewals are processed in the first few weeks of the next month, in this case into July. At the end of July 2024, DHS will run another report of all CHIP eligibility data and will follow up with local Income Maintenance agencies if there are any children who are showing they are 19 years of age or older and still enrolled in CHIP. As recommended, DHS worked with CMS to resolve this finding. CMS concurred with the audit finding but is not requesting the recoveries associated with the questioned costs.

Person responsible for corrective action:

Autumn Arnold, Director
 Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services
Autumn.arnold@dhs.wisconsin.gov

Jonelle Brom, Director
 Bureau of Eligibility Operations and Training, Division of Medicaid Services
Jonellem.Brom@dhs.wisconsin.gov

Dave Varana, Director
 Bureau of Fiscal Accountability and Management, Division of Medicaid Services
Dave2.Varana@dhs.wisconsin.gov

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

Federal Program: Social Services Block Grant (ALN 93.667)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

Rebecca Mogensen, Section Chief

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

Rebecca.j.mogensen@dhs.wisconsin.gov

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

Federal Program: Social Services Block Grant (ALN 93.667)

Status of Audit Finding: Partially Corrected

DHS has taken steps to identify subawards made by the state agencies to which it has transferred federal funding. We are on course to complete the remaining steps for full reporting by the anticipated completion date of August 31, 2024.

Person responsible for corrective action:

Vanessa Salata, Section Chief

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

Vanessaa.salata@dhs.wisconsin.gov

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

Federal Program: Medical Assistance Program (ALN 93.778), COVID-19—Medical Assistance Program (ALN 93.778)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

Daniel Bush, Section Manager

IRIS Fiscal Management Section, Bureau of Rate Setting, Division of Medicaid Services

Danielp.bush@dhs.wisconsin.gov

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

Federal Program: Aging Cluster (ALN 93.044/93.045/93.053); COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (ALN 93.391)

Status of Audit Finding: Partially Corrected

Steps were taken to adjust the date on FFATA reporting. We note that new guidance from OMB and DOA is highly likely to again change how the signature date should display on USASpending.gov. We are waiting for meetings to conclude before finalizing our official instructions. Furthermore, we've identified additional information regarding how transferred funds should be reported, which will require more time to determine the best method to adjust procedures.

Person responsible for corrective action:

Vanessa Salata, Section Chief

Expenditure Accounting, Bureau of Fiscal Services, Division of Enterprise Services

Vanessaa.salata@dhs.wisconsin.gov

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

Federal Program: COVID-19—Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (ALN 93.391)

Status of Audit Finding: Partially Corrected

The Internal Controls Checklist will be updated to include procedures for completing and documenting desk reviews or on-site visits and procedures for assessing and documenting the reliance that can be placed on review of a subrecipient's single audit report.

Person responsible for corrective action:
Christina Isenring, Director
Bureau of Operations, Division of Public Health
ChristinaM.Isenring@dhs.wisconsin.gov

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

Federal Program: COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (ALN 93.354)

Status of Audit Finding: Partially Corrected

DHS expects to complete this action prior to June 30, 2025. Staff continue to conduct the recommended assessment on all progress and fiscal reporting to determine any possible unallowable costs under the parameters of the cooperative agreement.

Person responsible for corrective action:

Natalie Easterday, Director

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

Natalie.Easterday@dhs.wisconsin.gov

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

Federal Program: COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Christina Isenring, Director
Bureau of Operations, Division of Public Health
ChristinaM.Isenring@dhs.wisconsin.gov

Finding: Aging Cluster—Subrecipient Monitoring (2023-308)

Federal Program: COVID-19—Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (ALN 93.044); Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (ALN 93.044); COVID-19—Special Programs for the Aging, Title III, Part C, Nutrition Services (ALN 93.045); Special Programs for the Aging, Title III, Part C, Nutrition Services (ALN 93.045); Nutrition Services Incentive Program (ALN 93.053)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

Cindy Ofstead, Director

Office of Aging, Bureau of Aging and Disability Resources, Division of Public Health

Cynthia.ofstead@dhs.wisconsin.gov

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

Federal Program: COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Partially Corrected

Program staff have received training and are implementing document retention process to support the costs charged to this program. Program staff have received documentation to verify two of the three questioned costs and are working with the entity on the third questioned cost.

Person responsible for corrective action:

Christina Isenring, Director

Bureau of of Operations, Division of Public Health

ChristinaM.Isenring@dhs.wisconsin.gov

Finding: Medical Assistance Program—Home and Community Based Services Unallowable Costs (2022-301)

Federal Program: Medical Assistance Program (ALN 93.778)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Ann Lamberg, Deputy Director
Bureau of Quality and Oversight, Division of Medicaid Services
Ann.lamberg@wisconsin.gov

Finding: Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards (2022-302)

Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children (ALN 10.557), COVID-19-Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323), Epidemiology and Laboratory Capacity for Infectious Disease (ALN 93.323), COVID-19—Medical Assistance Program (ALN 93.778), Medical Assistance Program (ALN 93.778), COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

Rebecca Mogensen, Section Chief

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

Rebecca.mogensen@dhs.wisconsin.gov

Finding: Coronavirus State and Local Fiscal Recovery Funds—Monitoring of Local and Tribal Health Department Response and Recovery Support Program Expenditures (2022-304)

Federal Program: COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:
Karen Drogsvold, Budget Section Manager
Bureau of Operations, Division of Public Health
Karen.drogsvold@dhs.wisconsin.gov

Finding: Medical Assistance Program-Audit Requirements for Managed Care Providers (2021-304)

Federal Program: COVID-19-Medical Assistance Program (ALN 93.778), Medical Assistance Program (ALN 93.778)

Status of Audit Finding: Not Corrected

The managed care plan affected by this finding is sunsetting their program effective at the end of this calendar year; therefore, the historical timeline for financial reporting has been pushed out. We are currently expecting the required reports to be submitted in August 2024. DHS continues to disagree with the recommendation as it relates to posting audit results to the state website.

Person responsible for corrective action:

David Albino, Director

Bureau of Rate Setting, Division of Medicaid Services

David.a.albino@dhs.wisconsin.gov

Finding: Coronavirus Relief Fund-Unallowable Costs (2021-307)

Federal Program: COVID-19-Coronavirus Relief Fund (ALN 21.019)

Status of Audit Finding: Not Corrected

DHS believes costs were appropriate for the Coronavirus Relief Fund.

Person responsible for corrective action:

Barry Kasten, Director

Bureau of Fiscal Services, Division of Enterprise Services

Barry.kasten@dhs.wisconsin.gov

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

Federal Program: Children's Health Insurance Program (ALN 93.767)

Status of Audit Finding: Partially Corrected

This finding is related to members who were incorrectly made eligible as BadgerCare Plus children using funding from the Children's Health Insurance Program (CHIP) after they turned 19. DHS has addressed the root cause of this issue by making a system change to prevent workers from mistakenly manually certifying adults for BadgerCare Plus for children.

As reported in 2023, DHS also planned to take steps to develop a report of adults who were eligible under the CHIP children's category and take action to close these cases, and to pursue training and process improvement needs with agencies if warranted. We expected to have these activities completed by June 2024, which was the end of the public health emergency unwinding period.

This report and case correction effort is the same as the effort planned to correct cases for audit finding 2023-300. Given the timing of the end of unwinding, DHS will review all the CHIP eligibility data after the month of July is complete and will follow up with local agencies if there are any members 19 years of age or older who are enrolled as BadgerCare Plus children. We will continue to monitor the caseload through the end of 2024 and identify by early 2025 if training or process improvements are needed.

Person responsible for corrective action:

Autumn Arnold, Director

Bureau of Eligibility and Enrollment Policy, Division of Medicaid Services

Autumn.arnold@dhs.wisconsin.gov

State of Wisconsin
DEPARTMENT OF NATURAL RESOURCES
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Status of Prior Year Audit Findings

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

Federal Program: Geographic Programs - Great Lakes Restoration Initiative (ALN 66.469)

Status of Audit Finding: Corrective Action Taken

Note: All subrecipient audit reports have been reviewed and the review has been documented. The risk assessment and documented monitoring steps was implemented in June 2024.

Person responsible for corrective action:

Name, Title: Karen Van Schoonhoven

Division or Unit (If applicable): Bureau of Finance, Internal Services Division

Email address: karena.vanschoonhoven@wisconsin.gov



**STATE OF WISCONSIN
DEPARTMENT OF JUSTICE**

Josh Kaul
Attorney General

17 W. Main Street
P.O. Box 7951
Madison, WI 53707-7951

Tricia L. Collins
Division Administrator
Division of Management Services

Status of Prior Year Audit Findings

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

Federal Program: Crime Victim Assistance (ALN 16.575)

Status of Audit Finding:
Corrective Action Taken

Person responsible for corrective action:

Name, Title	Jenny Nielsen, Financial Manager
Division or Unit (If applicable)	Division of Management Services, BBF
Email address	nielsenjm@doj.state.wi.us



Jill K. Underly, PhD, State Superintendent

Status of Prior Year Audit Findings

June 28, 2024

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

Federal Program: COVID-19—Elementary and Secondary School Emergency Relief Fund (ALN 84.425D), COVID-19—American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ALN 84.425U)

Status of Audit Finding:
Corrective Action Taken

DPI emailed the corrected data to LAB on June 28, 2024. The data files sent in the email were labeled:

- esser-2022-cares-wi.xlsx
- esser-2022-crrsa-wi.xlsx

Persons responsible for corrective action:

Shelly Babler, Director
Title I and School Support Team
Division for Student and School Success
Department of Public Instruction
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Kyle Peaden, Assistant Director
Title I and School Support Team
Division for Student and School Success
Department of Public Instruction
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Wisconsin Department of Transportation
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July 29, 2024

Status of Prior Year Audit Findings

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

Federal Program: COVID-19—Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

Status of Audit Finding: Corrective Action Taken

The unallowable costs related to the DOT State Patrol Overtime Pay Program resulted from a coding error in one pay period that resulted in certain job classifications not associated with the State Patrol Division being included in the charge to the CSLFRF-funded program. Once identified, communication was sent out on October 2nd, 2023, to the Division of State Patrol on what classifications were deemed allowable for reimbursement to prevent future unallowable costs. On October 9th, 2023, a journal was completed for \$2,173.12 to remove the unallowable costs from the grant. Furthermore, the review process has been revamped to include 3 levels of review prior to costs being submitted for reimbursement.

Person responsible for corrective action:

Cody Castillo, Controller

Division of Business Management, Bureau of Financial Management

Cody.Castillo@dot.wi.gov

**Department of Workforce Development
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201 E. Washington Avenue
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Tony Evers, Governor
Amy Pechacek, Secretary

Status of Prior Year Audit Findings

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

Federal Program: Workforce Innovation and Opportunity Act Cluster (ALN 17.258/17.259/17.278)

Status of Audit Finding: Corrective Action Taken

Person responsible for corrective action:

Name, Title: Lynda Jarstad, Administrator
Division or Unit (If applicable): Division of Administrative Services
Email address: lynda.jarstad@dwd.wisconsin.gov



Status of Prior Year Audit Findings

Finding: Research and Development Cluster—Physical Inventory Requirements for Federal Equipment (2022-700)

Federal Program: Research and Development Cluster (Various)

Status of Audit Finding: Corrective Action Taken

All inventory selected in FY23 is fully completed and 80% of the inventory selected in FY24 is completed as of 6/30/2024. The remaining 20% are in various stages of work in progress and will be completed after 6/30/2024. We believe no further corrective action is necessary.

Person responsible for corrective action:

Cha Ying Lor, Finance Associate Director-Property Control
Division of Business Services
chaying.lor@wisc.edu



STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Trina Zanow, Division Administrator

Status of Prior Year Audit Findings

Finding: Department of Administration/Division of Enterprise Technology Information Security Access Review Process (2023-001, 2022-002)

Status of Audit Finding:
Partially Corrected

Planned Corrective Action:

Findings 2023-001 and 2022-002 recommended that the Department of Administration, Division of Enterprise Technology develop and complete a process to perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the review and retaining documentation of the review and the updates made to access.

As of June 30, 2024, DOA/DET has successfully completed access reviews of DET active directory privileged accounts. In addition, a review of DOA active directory privileged accounts was performed. As of June 30, there is one DOA account left to review because the current supervisor is out on leave. The report will be issued for review on July 10. The access reviews performed included updating access based on the review and retaining documentation of the review and the updates made to access.

DOA/DET is in the process of generating the active directory non-privileged account information which will be reviewed by supervisors of DOA and the agencies DOA supports. Privileged account information is also being generated for supervisors of the agencies that DOA supports. Reports for the remaining privileged accounts and non-privileged accounts are expected to be distributed to supervisors no later than September 30, 2024. Supervisors will have two weeks to review accounts for their staff and report any changes to DOA/DET. Access reviews of active directory non-privileged accounts and the remaining privileged accounts will be performed in accordance with the State of Wisconsin IT Security Policy Handbook. These access reviews will include updating access based on the review and retaining documentation of the review and the updates made to access.

DOA/DET performed privileged access reviews of RACF accounts in October 2023 and non-privileged account reviews in February 2024.

Supporting evidence will be provided to LAB as requested in the current audit.

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

Finding: Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process (2023-002, 2022-003)

Status of Audit Finding:
Partially Corrected

Planned Corrective Action:

During FY23, DOA/DET worked with Executive Branch agencies to document security exceptions for non-compliance with the State of Wisconsin IT Security Policies, Standards and Procedures. However, it was noted that exceptions should also be documented for non-compliance or partial compliance with the controls listed in the standards. Finding 2023-002 recommended that the Department of Administration, Division of Enterprise Technology develop a plan and begin to identify and document exceptions where agencies are noncompliant or partially compliant with controls listed in the State of Wisconsin IT Security Policy Handbook and related standards by April 30, 2024.

DOA/DET created an IT Security Exception Control Plan to begin to identify and document exceptions where agencies are non-compliant or partially compliant with the controls included in the State of Wisconsin IT Security Policy Handbook and related standards. The plan was shared with agency security officers on April 16, 2024, and with the IT Directors on April 24, 2024.

Due to the volume of controls most agencies need to implement, the Plan outlines the identification and documentation of security control exceptions in three phases based upon the assignment of risk to each control. Phase One identifies and documents the controls that pose the highest risk to the Enterprise if not fully implemented. Agency responses from the Policies, Standards, Procedures and Controls (PSPC) template were incorporated into the risk register used to determine the Phase One security exceptions. DOA/DET provided each agency with their agency-specific risk register and met with each agency throughout April, May and June 2024 to create an agency-specific plan and timeline for completion of Phase One security exceptions.

Beginning in December 2024, DOA/DET will review and finalize the controls included in Phase Two of the plan. The second phase will be communicated to the agency security officers and IT Directors in January 2025. DOA/DET will review and determine Phase Three of the security control exception plan in September 2025.

Supporting evidence will be provided to LAB as requested in the current audit. DOA/DET will provide LAB an updated status on December 30, 2024.

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

Finding: Department of Administration Information Technology Oversight and Monitoring Responsibilities (2023-003, 2022-004, 2021-001, 2020-002, 2019-003, 2018-004, 2017-005)

Status of Audit Finding:

Partially Corrected

Planned Corrective Action:

Finding 2023-003 recommended DOA/DET to develop and communicate to executive branch agencies by May 31, 2024, a monitoring plan to review the effectiveness of all agency-reported compliance with controls in the State of Wisconsin IT Security Policy Handbook and related standards; and update its risk management program by December 29, 2023, including by considering the risks related to approved policy exceptions and remediating known vulnerabilities.

On May 28, 2024, DOA/DET drafted an Information Security Continuous Monitoring Plan (ISCM) that outlines the following:

- continuous monitoring key steps;
- alignment with the DOA/DET Risk Assessment Plan;
- collection of agency artifacts; and
- the monitoring plan communication and information sharing mechanism.

DOA/DET communicated contents of the ISCM Plan with agency security officers on June 18, 2024. DOA/DET communicated the contents of the ISCM Plan with IT Directors on July 10, 2024. Parallel and complementary to Phase One of the IT Security Control Exception Plan, Phase One of the ISCM Plan focuses on the high-risk controls DOA/DET has identified and documented. Based upon the agency responses from the Policies, Standards, Procedures and Controls (PSPC) template, DOA/DET will be collecting agency artifacts for evidence of their control implementation. DOA/DET will be meeting with each agency in July through August 2024 to discuss the process and the controls in scope for phase one of the monitoring program.

DOA/DET reviewed and drafted an updated risk assessment plan on December 16, 2023. As of June 30, 2024, the DOA/DET Risk Assessment Plan has been finalized and includes the:

- Risk Assessment Plan Key Steps;
- Risk Assessment Approach; and
- Risk Assessment Communication and Information Sharing.

The DOA/DET Risk Assessment Plan aligns with the Risk Register, IT Security Exception Control Plan as well as the ISCM Plan. DOA/DET will review and update its risk management program and associated risk assessment plan annually.

Supporting evidence will be provided to LAB as requested in the current audit.

Person responsible for corrective action:

Troy Stairwalt, CISO

Division of Enterprise Technology

Troy.Stairwalt@wisconsin.gov

Finding: Implementation of IT Procedures by the Department of Administration Division of Enterprise Technology (2020-001, 2019-002, 2018-003, 2017-004, and 2016-011)

Status of Audit Finding:

Partially Corrected

Planned Corrective Action:

It was recommended that the Department of Administration, Division of Enterprise Technology develop and complete a process to perform access reviews in accordance with the State of Wisconsin IT Security Policy Handbook, including updating access based on the review and retaining documentation of the review and the updates made to access.

As of June 30, 2024, DOA/DET has successfully completed access reviews of DET active directory privileged accounts. In addition, a review of DOA active directory privileged accounts was performed. As of June 30, there is one DOA account left to review because the current supervisor is out on leave. The report will be issued for review on July 10. The access reviews performed included updating access based on the review and retaining documentation of the review and the updates made to access.

DOA/DET is in the process of generating the active directory non-privileged account information which will be reviewed by supervisors of DOA and the agencies DOA supports. Privileged account information is also being generated for supervisors of the agencies that DOA supports. Reports for the remaining privileged accounts and non-privileged accounts are expected to be distributed to supervisors no later than September 30, 2024. Supervisors will have two weeks to review accounts for their staff and report back any changes. Access reviews of active directory non-privileged and the remaining privileged accounts will be performed in accordance with the State of Wisconsin IT Security Policy Handbook. The access reviews performed will include updating access based on the review and retaining documentation of the review and the updates made to access.

DOA/DET performed privileged access reviews of RACF accounts in October 2023 and non-privileged account reviews in February 2024.

Supporting evidence will be provided to LAB as requested in the current audit.

In May 2022, DET purchased a Security Incident and Event Management (SIEM) tool to enhance its audit logging capabilities by consolidating multiple existing log management systems into a centralized system and ensuring security event logs are captured and retained according to the Audit and Accountability policy and related standard. Phases One, Two and Three of a multi-phase project have been completed to collect security event logs required by the Audit and Accountability Policy and related Standard. In Phase Three, retention policies have been reviewed and established to retain the logs per the required state and/or federal data retention policies. Audit logging procedures are updated after each phase of the project. As of June 30, 2024, two of the existing SIEM tools used to collect firewall and active directory logs have been transitioned to the new SIEM tool and were decommissioned. The final existing SIEM tool is scheduled to be decommissioned by the end of Phase Four on December 30, 2024.

DET adheres to the executive branch System Maintenance and Configuration Management policies, related standards and procedures, which ensure that DET-managed devices are updated to current operating system levels or are replaced when service support ends. DET continues to work with agencies to upgrade the remaining Windows 2012 servers and has initiated a project to start the migration of Windows 2016 servers to an updated operating system.

Person responsible for corrective action:

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State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

Status of Prior Year Audit Findings

Finding: Financial Reporting for the Medical Assistance Program (2022-005)

Status of Audit Finding: Partially Corrected

DHS is in the process of preparing the financial statements of FY 2023-24. The GAAP accountant has met with the program accountants and is working to ensure that new programs or changes to existing programs are accounted for appropriately and that Federal and State accounting requirements are met.

Person responsible for corrective action:

Emily Pape, Section Chief

Cost Allocation & GAAP Reporting Section, Bureau of Fiscal Services, Division of Enterprise Services

Emilya.pape@dhs.wisconsin.gov

**State of Wisconsin Schedule of
Expenditures of Federal Awards
for the Year Ended June 30, 2024**

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
		Direct Grants:			
10.001		Agricultural Research Basic and Applied Research	UW-Madison	395,597	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	536,544	0
10.025	AP21VSSP0000C03	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	8,860	0
	6				
10.025	AP21VSSPRS00C13	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	56,766	0
	3				
10.025	AP22VSSPRS00C13	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	18,474	0
	5				
10.025	AP22VSSPRS00C15	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	284,446	242,503
	3				
10.025	AP23PPQF0000C18	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	64,991	0
	6/AP23PPQF0000C				
	183				
10.025	AP23PPQF0000C18	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	35,783	0
	8				
10.025	AP23PPQF0000C19	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	10,292	0
	3				
10.025	AP23PPQF0000C19	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	47,734	0
	4/AP23PPQF0000C				
	188				
10.025	AP23PPQF0000C53	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	4,388	0
	2				
10.025	AP23VSSP0000C05	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	93,146	0
	4				
10.025	AP23VSSP0000C05	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	4,771	0
	5				
10.025	AP23VSSPRS00C10	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	107,601	0
	3				
10.025	AP23VSSPRS00C12	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	197,896	0
	0				
10.025	AP23VSSPRS00C13	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	34,822	0
	2				
10.025	AP23VSSPRS00C14	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	355,320	311,097
	4				
10.025	AP24PPQF0000C24	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	9,627	0
	9				
10.025	AP24PPQF0000C25	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	6,313	0
	1				
10.025	AP24PPQF0000C25	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	419	0
	5				
10.025	AP24PPQF0000C46	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	64,455	0
	9/AP24PPQF0000C				
	474				
10.025	AP24VSSPRS00C06	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	36,850	0
	5				
10.025	AP24VSSPRS00C07	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	77,163	0
	1				
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	50,541	50,541
		Total Federal Program 10.025		2,107,202	604,141
10.028		Wildlife Services	DNR	243,769	0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	423,820	0
10.162	AM23LPQAD000C02	Inspection Grading and Standardization	DATCP	4,231	0
	0				
10.162	SHLEGG_24	Inspection Grading and Standardization	DATCP	24,375	0
		Total Federal Program 10.162		28,606	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	44,486	0
10.170	21SCBPW11051	Specialty Crop Block Grant Program - Farm Bill	DATCP	100,080	81,905
10.170	23SCBPW11221	Specialty Crop Block Grant Program - Farm Bill	DATCP	127,086	106,842
10.170	AM200100XXXXG06	Specialty Crop Block Grant Program - Farm Bill	DATCP	14,012	0
	0				

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.170	AM21SCBPW11097	Specialty Crop Block Grant Program - Farm Bill	DATCP	327,676	226,489
10.170	AM22SCBPW11126	Specialty Crop Block Grant Program - Farm Bill	DATCP	256,684	153,081
Total Federal Program 10.170				870,024	568,317
10.171	FSA23GRA0011499	Organic Certification Cost Share Programs	DATCP	493,780	488,042
10.174		Acer Access Development Program	UW-Madison	104,045	0
10.175		Farmers Market and Local Food Promotion Program	UW System Administration	102,169	0
10.175		Farmers Market and Local Food Promotion Program	UW-Madison	504,744	90,227
Total Federal Program 10.175				606,913	90,227
10.176		Dairy Business Innovation Initiatives	UW-Madison	9,869,574	6,267,628
10.182	AM22LFPA0000C046	COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	DATCP	3,124,103	18,708
10.185		Local Food for Schools Cooperative Agreement Program	DPI	2,846,657	2,846,657
10.187		The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	DHS	4,687,287	0
10.187		The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	DPI	8,272,271	8,272,271
Total Federal Program 10.187 (Note 4)				12,959,558	8,272,271
10.190	21XXA0408DCFTMD C1100A23FRSI	Resilient Food System Infrastructure Program	DATCP	114,000	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,357,393	0
10.304		Food and Agriculture Defense Initiative (FADI)	UW-Madison	259,019	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	249,638	0
10.311		Beginning Farmer and Rancher Development Program	UW System Administration	309,978	106,244
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	27,209	0
10.328		Food Safety Outreach Program	UW-Madison	32,575	30,167
10.435		State Mediation Grants	DATCP	247,019	0
10.475	21-COOLX-WI-0045	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	40,102	0
10.475	FI23A348WIBAR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	1,247,398	0
10.475	FI23A348WICSR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	100,929	0
10.475	FI24A348WIBAR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,460,365	0
10.475	FI24A348WICSR001	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	292,469	0
Total Federal Program 10.475				5,141,263	0
10.479	75F40123C00177	Food Safety Cooperative Agreements	DATCP	194,375	0
10.479	HHSF223201810191 C	Food Safety Cooperative Agreements	DATCP	113,319	0
Total Federal Program 10.479				307,694	0
10.500		Cooperative Extension Service	UW-Madison	706,754	134,353
10.511		Smith-Lever Extension Funding	UW-Madison	19,313	0
10.514		Expanded Food and Nutrition Education Program	UW-Madison	455,594	0
10.515		Renewable Resources Extension Act	UW-Madison	85,783	0
10.525	101598-18129	Farm and Ranch Stress Assistance Network Competitive Grants Program (from UW System Administration)	DATCP	14,714	0
10.525	2021-70035-35569	Farm and Ranch Stress Assistance Network Competitive Grants Program	DATCP	157,764	0
Total Federal Program 10.525				172,478	0
10.527		New Beginning for Tribal Students	UW-Madison	258,589	79,031
10.535		SNAP Fraud Framework Implementation Grant	DHS	306,514	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.537		Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	DHS	2,375	0
10.541		Child Nutrition-Technology Innovation Grant	DPI	100,451	0
10.542		COVID-19 - Pandemic EBT Food Benefits	DHS	36,720,725	0
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program	DHS	1,365,224,777	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	2,534,085	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	UW-Madison	6,339,712	0
10.561	Agr Signed 11/7/22	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from HEALTHFIRST NETWORK)	UW-Madison	18,633	0
10.561		COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	6,896,722	2,198,123
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	98,830,507	59,082,940
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from DHS)	DPI	38,899	0
Total Federal Program 10.561				114,658,558	61,281,063
Total SNAP Cluster				1,479,883,335	61,281,063
Child Nutrition Cluster:					
10.553		COVID-19 - School Breakfast Program	DPI	(12,613)	(12,613)
10.553		School Breakfast Program	DPI	72,819,322	72,819,322
10.553		School Breakfast Program (from DPI)	DOC	53,763	0
Total Federal Program 10.553				72,860,472	72,806,709
10.555		COVID-19 - National School Lunch Program	DPI	20,687,653	20,687,653
10.555		National School Lunch Program	DOC	1,904	0
10.555		National School Lunch Program	DPI	251,421,281	233,304,886
10.555		National School Lunch Program (from DPI)	DOC	99,275	0
Total Federal Program 10.555				272,210,113	253,992,539
10.556		Special Milk Program for Children	DPI	553,231	553,230
10.559		Summer Food Service Program for Children (from DPI)	UW-Stevens Point	32,964	0
10.559		Summer Food Service Program for Children	DPI	10,976,396	10,611,088
Total Federal Program 10.559				11,009,360	11,164,318
10.582		Fresh Fruit and Vegetable Program	DPI	4,397,240	4,372,085
Total Child Nutrition Cluster (Note 4)				361,030,416	342,335,651
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children (from DHS)	UW-Stout	18,535	0
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	81,712,436	25,677,875
Total Federal Program 10.557 (Note 5)				81,730,970	25,677,875
10.558		Child and Adult Care Food Program	UW-Stevens Point	15,950	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Eau Claire	50,291	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Stout	10,208	0
10.558		Child and Adult Care Food Program (from DPI)	UW-Whitewater	22,268	0
10.558		Child and Adult Care Food Program	DPI	35,511,599	34,867,114
10.558		COVID-19 - Child and Adult Care Food Program	DPI	3,113	3,113
Total Federal Program 10.558				35,613,429	34,870,227
10.560		State Administrative Expenses for Child Nutrition	DPI	7,069,940	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	7,035,086	800,759
10.568		Emergency Food Assistance Program (Administrative Costs) (from DHS)	UW-Madison	244,452	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.568		COVID-19 - Emergency Food Assistance Program (Administrative Costs)	DHS	370,772	370,772
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,645,101	1,537,562
		Total Federal Program 10.568		<u>2,260,324</u>	<u>1,908,334</u>
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	5,461,231	0
10.569		Emergency Food Assistance Program (Food Commodities)	DPI	7,552,771	7,552,771
		Total Federal Program 10.569		<u>13,014,002</u>	<u>7,552,771</u>
		Total Food Distribution Cluster (Note 4)		<u>22,309,412</u>	<u>10,261,864</u>
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	1,023,935	0
10.574		Team Nutrition Grants (from DPI)	UW-Madison	7,319	0
10.574		Team Nutrition Grants	DPI	315,324	0
		Total Federal Program 10.574		<u>322,643</u>	<u>0</u>
10.575	USDA-FNS-F2S-SA-23-W11	Farm to School Grant Program	DATCP	24,501	0
10.575		Farm to School Grant Program	DPI	18,780	0
		Total Federal Program 10.575		<u>43,281</u>	<u>0</u>
10.576		Senior Farmers Market Nutrition Program	DHS	621,961	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	1,020,634	996,743
10.579		COVID-19 - Child Nutrition Discretionary Grants Limited Availability	DPI	421,401	420,998
		Total Federal Program 10.579		<u>1,442,035</u>	<u>1,417,741</u>
10.645		COVID-19 - Farm to School State Formula Grant	DPI	163,885	0
10.646		Summer Electronic Benefit Transfer Program for Children	DHS	24,389,411	0
10.649		COVID-19 - Pandemic EBT Administrative Costs (from DHS)	DPI	2,341	0
10.649		COVID-19 - Pandemic EBT Administrative Costs	DHS	3,463,986	0
		Total Federal Program 10.649		<u>3,466,327</u>	<u>0</u>
10.664		Cooperative Forestry Assistance	UW-Stevens Point	65,966	0
10.664		Cooperative Forestry Assistance	DNR	101,130	0
		Total Federal Program 10.664		<u>167,096</u>	<u>0</u>
10.665		Forest Service Schools and Roads Cluster: Schools and Roads - Grants to States	DNR	1,674,092	1,674,092
		Total Forest Service Schools and Roads Cluster		<u>1,674,092</u>	<u>1,674,092</u>
10.675		Urban and Community Forestry Program	DNR	644,345	230,082
10.676		Forest Legacy Program	DNR	10,746,733	0
10.678		Forest Stewardship Program	DNR	346,761	0
10.680		Forest Health Protection	DNR	326,203	0
10.684		International Forestry Programs	UW-Madison	133,708	0
10.684		International Forestry Programs	UW-Milwaukee	12,238	0
		Total Federal Program 10.684		<u>145,946</u>	<u>0</u>
10.697		State & Private Forestry Hazardous Fuel Reduction Program	DNR	245,621	0
10.698		State & Private Forestry Cooperative Fire Assistance	DNR	1,435,443	606,092
10.703		Cooperative Fire Protection Agreement	DNR	2,035,840	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	DNR	87,204	0
10.717		Infrastructure Investment and Jobs Act Restoration/Revegetation	DNR	184,000	0
10.720		Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	DNR	5,058	0
10.771		Rural Cooperative Development Grants	UW-Madison	104,601	0
10.855		Distance Learning and Telemedicine Loans and Grants	DOC	846	0
10.902		Soil and Water Conservation	UW-Madison	914,614	0
10.902		Soil and Water Conservation	UW-Stevens Point	56,189	0
10.902		Soil and Water Conservation (from UW-Madison)	UW-Stevens Point	13,043	0
10.902		Soil and Water Conservation (from UW-Madison)	UW-Stout	(1)	0
10.902	68-5F48-17-010	Soil and Water Conservation	DATCP	3,261	3,219

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.902	NR195F48XXXXC006	Soil and Water Conservation	DATCP	26,070	0
10.902	NR235F48XXXXC014	Soil and Water Conservation	DATCP	106,659	0
10.902	NR235F48XXXXC015	Soil and Water Conservation	DATCP	19,085	0
Total Federal Program 10.902				1,138,920	3,219
10.912		Environmental Quality Incentives Program	UW-Madison	153,504	32,674
10.912		Environmental Quality Incentives Program	UW-Stevens Point	235,231	0
Total Federal Program 10.912				388,735	32,674
10.924		Conservation Stewardship Program	UW-Madison	273,238	0
10.933		Wetland Mitigation Banking Program	DNR	360,941	0
10.950	58-3AEU-0-0022	Agricultural Statistics Reports	DATCP	30,759	0
10.962		Cochran Fellowship Program (from UW-Madison)	UW-River Falls	11,566	0
10.968		Increasing Land, Capital, and Market Access Program	UW System Administration	127	0
Other Federal Financial Assistance:					
10.N/A	7012019	CACFP (from DPI)	UW-Oshkosh	255,786	0
10.N/A	2023 - 2025 Child Care Food Se	2023-2025 Child Care DPI USDA Child and Adult Food Service Program (CACFP) (from DPI)	UW-Stevens Point	14,529	0
10.N/A	20-CS-11091300-054	CNNF Quaternary Mapping	UW-Madison	27,482	0
10.N/A	21-CS-11091300-025	CNNF Groundwater	UW-Madison	16,814	10,510
10.N/A	23-SCPMN-WI-0004	Organic Farm Pulse: Financial	UW-Madison	41,536	0
10.N/A		Veterinary Diagnostic Laboratory	UW-Madison	635,103	0
Subtotal Direct Grants				2,121,404,317	497,906,878
Subgrants:					
10.025	23-03	Plant and Animal Disease, Pest Control, and Animal Care (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	40,400	0
10.025	H009483701	Plant and Animal Disease, Pest Control, and Animal Care (from Regents of the University of Minnesota)	DATCP	776	0
10.147	26-6324-0236-051	Outreach Education and Technical Assistance (from UNIVERSITY OF NEBRASKA)	UW-Madison	14,984	0
10.175		Farmers Market and Local Food Promotion Program (from Fairshare CSA Coalition)	UW-Madison	10,417	0
10.175		Farmers Market and Local Food Promotion Program (from Petaluma People Services Center)	UW-Madison	78,186	0
10.176	144-214474-5 AAM4618	Dairy Business Innovation Initiatives (from DAIRY BUSINESS INNOVATION ALLIANCE)	UW-Platteville	100,000	0
10.177		Regional Food System Partnerships (from Fairshare CSA Coalition)	UW-Madison	65,514	0
10.186	RC115516 - UW	Regional Food Business Centers (from MICHIGAN STATE UNIVERSITY)	UW System Administration	67,375	0
10.200		Grants for Agricultural Research, Special Research Grants (from CSU UV-B Monitoring (CSREES))	DNR	1,553	0
10.215	126405-Z5336203	Sustainable Agriculture Research and Education (from UNIVERSITY OF MARYLAND)	UW-Madison	13,681	0
10.215	C00078444-1	Sustainable Agriculture Research and Education (from UNIVERSITY OF MISSOURI-COLUMBIA)	UW System Administration	21,324	0
10.215	H009187805	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	35,950	5,666
10.215	H009277420	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	42,610	19,901
10.215	H009277426	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	50,672	0
10.215	H010476501	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	31,941	0
10.215	H010694412	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	4,526	0
10.215	RC116089UW	Sustainable Agriculture Research and Education (from MICHIGAN STATE UNIVERSITY)	UW-Madison	4,926	0
10.215		Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	20,810	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.237	2024-4220-UWMadison.1	From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals (from COLLEGE OF MENOMINEE NATION)	UW-Madison	37,328	0
10.303	F9002796702022	Integrated Programs (from Purdue University)	UW-Madison	12,326	10,493
10.304	RC114390WDOA	Food and Agriculture Defense Initiative (FADI) (from Michigan State University)	DATCP	26,198	0
10.309	H007913501	Specialty Crop Research Initiative (from UNIVERSITY OF MINNESOTA)	UW-Madison	43,226	0
10.309		Specialty Crop Research Initiative (from NORTH CAROLINA STATE UNIVERSITY)	UW-Madison	142,001	0
10.309		Specialty Crop Research Initiative (from UNIVERSITY OF MINNESOTA)	UW-Madison	109,974	0
10.310	106174-18629	Agriculture and Food Research Initiative (AFRI) (from University of Illinois-Urbana-Champaign)	UW-Madison	38,537	0
10.310	3TC077	Agriculture and Food Research Initiative (AFRI) (from SOUTH DAKOTA STATE UNIVERSITY)	UW-Madison	9,012	0
10.310	SPC-1000011504 GR131082	Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	12,467	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	132,499	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	113,076	0
10.328	024575K	Food Safety Outreach Program (from IOWA STATE UNIVERSITY)	UW-Madison	8,484	0
10.328	A21-1335-S002	Food Safety Outreach Program (from University Of California - Davis)	UW-La Crosse	7,450	0
10.331		Gus Schumacher Nutrition Incentive Program (from FAIR FOOD NETWORK)	UW-Madison	19,646	0
10.443	AO222501X443G002	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from Easter Seals Wisconsin, Inc.)	DATCP	16,102	0
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from GROUNDSWELL CONSERVANCY, INC.)	UW-Madison	88,360	0
10.500	25-6324-0207-018	Cooperative Extension Service (from UNIVERSITY OF NEBRASKA)	UW-Madison	2,093	1,661
10.500		Cooperative Extension Service (from North Dakota State University)	UW-Madison	14,119	0
10.520	25-6324-0207-164	Agriculture Risk Management Education Partnerships Competitive Grants Program (from UNIVERSITY OF NEBRASKA)	UW-Madison	65,396	0
10.525	115000-19844	Farm and Ranch Stress Assistance Network Competitive Grants Program (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	51,024	0
10.525		Farm and Ranch Stress Assistance Network Competitive Grants Program (from University of Illinois-Urbana-Champaign)	UW-Madison	55,739	0
10.527	LCOOC 2021-70411-35731	New Beginning for Tribal Students (from LAC COURTE OREILLES OJIBWA COLLEGE)	UW-Madison	80,625	0
10.557	103097-00001	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (from Tufts University)	DHS	465,521	6,232
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from HEALTHTIDE)	UW-Madison	8,273	0
10.575		Farm to School Grant Program (from MILWAUKEE PUBLIC SCHOOLS)	UW-Madison	0	0
10.664	22-01	Cooperative Forestry Assistance (from Golden Sands RC&D)	UW-Stevens Point	6,502	0
10.680	23-01-11	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	703,512	0
10.680	24-01-11	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation, Inc.)	DATCP	55,325	0
10.680	FA0894-02	Forest Health Protection (from MORTON ARBORETUM)	UW-Madison	18,686	0
10.902	024638A	Soil and Water Conservation (from IOWA STATE UNIVERSITY)	UW-Madison	119,864	0

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FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.N/A	24-025-436423734	2023 Socially Disadvantaged Groups Grant (from COOPERATIVE DEVELOPMENT FOUNDATION)	UW-Madison	14,263	0
10.N/A	AWD00001251	Evaluation of Fit Families-SNAP-Ed (from HEALTHFIRST NETWORK)	UW-Madison	57,266	0
Subtotal Subgrants				3,140,540	43,953
TOTAL U.S. DEPARTMENT OF AGRICULTURE				2,124,544,858	497,950,831
U.S. DEPARTMENT OF COMMERCE:					
Direct Grants:					
11.020	133/144-184400-5 AAI5547	IDEA Hub of Southwestern WI	UW-Platteville	145,181	31,132
11.032		State Digital Equity Planning and Capacity Grant	PSC	709,365	208,311
11.035		Broadband Equity, Access, and Deployment Program	PSC	1,304,575	449,894
11.303		Economic Development Technical Assistance	UW-Madison	210,916	0
11.303		Economic Development Technical Assistance	UW-Platteville	97,154	0
Total Federal Program 11.303				308,069	0
Economic Development Cluster:					
11.307		COVID-19 - Economic Adjustment Assistance	DOA	120,708	120,708
11.307		COVID-19 - Economic Adjustment Assistance (from DOA)	DOT	143,198	0
11.307		COVID-19 - Economic Adjustment Assistance (from DOA)	Tourism	1,490,489	0
Total Economic Development Cluster				1,754,395	120,708
11.407		Interjurisdictional Fisheries Act of 1986	DNR	16,518	0
11.417		Sea Grant Support	UW-Madison	290,570	15,609
11.417		Sea Grant Support (from DHS)	UW-Madison	14,122	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	88,201	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	56,748	0
Total Federal Program 11.417				449,640	15,609
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	10,310	0
11.419		Coastal Zone Management Administration Awards	DOA	1,855,792	1,105,485
11.419		Coastal Zone Management Administration Awards (from DOA)	DNR	469,412	0
11.419		Coastal Zone Management Administration Awards (from DOA)	WHS	37,531	0
Total Federal Program 11.419				2,373,045	1,105,485
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	846,598	0
11.429		Marine Sanctuary Program	UW-Madison	31,733	16,976
11.473		Office for Coastal Management	UW-Madison	99,094	47,664
11.473		Office for Coastal Management (from DHS)	UW-Madison	11,966	9,497
Total Federal Program 11.473				111,060	57,161
Other Federal Financial Assistance:					
11.N/A	IPA	NOAA/NWS - Roebber, Paul, J	UW-Milwaukee	12,562	0
Subtotal Direct Grants				8,062,741	2,005,275
Subgrants:					
11.012	IOOS098/YR2-HABON-03	Integrated Ocean Observing System (IOOS) (from GREAT LAKES OBSERVING SYSTEM)	UW-Milwaukee	7,233	0
11.032		State Digital Equity Planning and Capacity Grant (from PUBLIC SERVICE COMMISSION OF WISCONSIN)	UW-Madison	25,351	0
11.035	Agr Dtd 12.30.22	Broadband Equity, Access, and Deployment Program (from PUBLIC SERVICE COMMISSION OF WISCONSIN)	UW-Madison	235,256	0
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) (from ASSOCIATION OF STATE FLOODPLAIN MANAGERS)	UW-Madison	19,465	0
11.417	F0008309702118	Sea Grant Support (from Purdue University)	UW-Madison	70,124	0
11.417	PO#:D010061408	Sea Grant Support (from UNIVERSITY OF MINNESOTA)	UW-Stevens Point	8,025	0
11.417		Sea Grant Support (from Purdue University)	UW-Madison	28,047	0
11.417		Sea Grant Support (from UNIVERSITY OF MINNESOTA)	UW-Madison	580	0
11.417		Sea Grant Support (from UNIVERSITY OF MINNESOTA)	UW-Stevens Point	1,163	0
11.419	SUBK00016384	Coastal Zone Management Administration Awards (from UNIVERSITY OF MICHIGAN)	UW-Madison	29,539	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.419	SUBK00018021	Coastal Zone Management Administration Awards (from UNIVERSITY OF MICHIGAN)	UW-Madison	149,306	118,729
11.419		Coastal Zone Management Administration Awards (from ELKHORN SLOUGH FOUNDATION)	UW-Madison	3,286	0
11.429	5300-23-07-070	Marine Sanctuary Program (from NATIONAL MARINE SANCTUARY FOUNDATION)	UW-Madison	11,142	0
11.463	NA22NMF4630144	Habitat Conservation (from Great Lakes Fishery Commission)	DNR	490,711	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	932,507	0
11.900	Awd Ltr Dtd 05.06.2024	LEGALCORPS USPTO FUNDING 2024-2026 (from LEGALCORPS)	UW-Madison	2,027	0
11.900	Awd Ltr Dtd 3.8.23	LEGALCORPS USPTO FUNDING (from LEGALCORPS)	UW-Madison	8,489	0
		Subtotal Subgrants		2,022,249	118,729
TOTAL U.S. DEPARTMENT OF COMMERCE				10,084,991	2,124,005
U.S. DEPARTMENT OF DEFENSE:					
Direct Grants:					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	56,703	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	56,416,578	0
12.404		National Guard ChalleNGe Program	DMA	5,215,078	0
12.550		The Language Flagship Grants to Institutions of Higher Education	UW-Madison	(5,555)	0
12.610		Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	DMA	325,376	0
12.902		Information Security Grants	UW-Stout	34,971	0
12.903		GenCyber Grants Program	UW-Whitewater	66,891	0
12.905		CyberSecurity Core Curriculum	UW-Stout	4,588	0
Other Federal Financial Assistance:					
12.N/A	IPA - Agr Dtd 2.21.24	Jahn, M - IPA with DOD	UW-Madison	124,304	0
		Subtotal Direct Grants		62,238,934	0
Subgrants:					
12.300	129289	Basic and Applied Scientific Research (from CREARE)	UW-Madison	75,000	0
12.357	PGO1801-UWI-21- PGO-051-PO5	ROTC Language and Culture Training Grants (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	89,906	0
12.357	PGO2301-UWI-21- PGO-PO1	ROTC Language and Culture Training Grants (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	375,657	0
12.550	0054-UWI-20	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	891,562	438,866
12.550	0054-UWI-20- CULTURE-280- PO18	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	545,848	0
12.550	BOR21-UWI-22	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	310,743	0
12.550	BOR21-UWI-22-RUS- PO1 Mod 2	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	407,629	0
12.550	BOR21-UWI-22-RUS- PO7	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	44,434	0
12.550	BOR21-UWI-22-SSR- PO6	The Language Flagship Grants to Institutions of Higher Education (from INSTITUTE OF INTERNATIONAL EDUCATION)	UW-Madison	23,750	0
		Subtotal Subgrants		2,764,529	438,866
TOTAL U.S. DEPARTMENT OF DEFENSE				65,003,463	438,866

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
		Direct Grants:			
14.228		Community Development Block Grants/State's program and Non-DOA Entitlement Grants in Hawaii		44,454,446	43,838,208
14.228		COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	DOA	15,457,331	15,091,921
		Total Federal Program 14.228 (Note 6)		<u>59,911,777</u>	<u>58,930,129</u>
14.231		COVID-19 - Emergency Solutions Grant Program	DOA	1,363,793	1,334,959
14.231		Emergency Solutions Grant Program	DOA	3,451,392	3,263,778
		Total Federal Program 14.231		<u>4,815,185</u>	<u>4,598,737</u>
14.239		COVID-19 - Home Investment Partnerships Program	DOA	177,128	2,680
14.239		Home Investment Partnerships Program	DOA	14,098,531	13,234,787
		Total Federal Program 14.239		<u>14,275,659</u>	<u>13,237,467</u>
14.241		Housing Opportunities for Persons with AIDS	DOA	664,403	636,160
14.275		Housing Trust Fund	DOA	77,862	0
		Other Federal Financial Assistance:			
14.N/A	Award# DU100K900016680	State Administrative Agency Cooperative Agreement Source: Manufactured Housing Construction and Safety Standards Act Ref: 24 CFR Part 3282 and 3284	DSPS	66,290	0
14.N/A	WILHD0458-20	HUD LEAD CONTROL OLHCHH	DHS	556,262	412,277
		Subtotal Direct Grants		<u>80,367,438</u>	<u>77,814,770</u>
		Subgrants:			
14.218	AGR00000617	Community Development Block Grants/Entitlement Grants (from TOWER HILL NEIGHBORHOOD ASSOCIATION INC)	UW-Madison	5,990	0
		Subtotal Subgrants		<u>5,990</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>80,373,427</u>	<u>77,814,770</u>
U.S. DEPARTMENT OF THE INTERIOR:					
		Direct Grants:			
15.035		Forestry on Indian Lands	DNR	56,706	0
15.226		Payments in Lieu of Taxes	DNR	4,183,068	4,183,068
		Fish and Wildlife Cluster:			
15.605		Sport Fish Restoration	DNR	12,062,247	638,894
15.611		Wildlife Restoration and Basic Hunter Education and Safety (from DNR)	UW-Stevens Point	5,891	0
15.611		Wildlife Restoration and Basic Hunter Education and Safety (from DNR)	UW-Madison	598,102	0
15.611		Wildlife Restoration and Basic Hunter Education and Safety (from DNR)	UW-Stevens Point	(21,574)	0
15.611		Wildlife Restoration and Basic Hunter Education and Safety	DNR	27,202,367	1,652,457
		Total Federal Program 15.611		<u>27,784,786</u>	<u>1,652,457</u>
15.626		Enhanced Hunter Education and Safety	DNR	157,785	0
		Total Fish and Wildlife Cluster		<u>40,004,818</u>	<u>2,291,351</u>
15.608		Fish and Wildlife Management Assistance	DNR	310,112	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	293,024	193,493
15.616		Clean Vessel Act	DNR	17,433	13,500
15.622		Sportfishing and Boating Safety Act	DNR	25,633	0
15.623		North American Wetlands Conservation Fund	DNR	76,055	0
15.630		Coastal	DNR	9,865	0
15.634		State Wildlife Grants	DNR	1,475,890	53,741
15.657		Endangered Species Recovery Implementation	DNR	80,975	0
15.662		Great Lakes Restoration	UW-Madison	100,911	0
15.662		Great Lakes Restoration	UW-Madison	15,809	0
15.662	US-WI-428-1	Great Lakes Restoration (from DUCKS UNLIMITED)	UW-Green Bay	20	0
15.662	US-WI-429-1	Great Lakes Restoration (from DUCKS UNLIMITED)	UW-Green Bay	4,387	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.662		Great Lakes Restoration (from DNR)	UW-Madison	84,227	52,000
15.662		Great Lakes Restoration	DNR	1,127,421	115,124
Total Federal Program 15.662				<u>1,332,775</u>	<u>167,125</u>
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	78,079	34,764
15.684		White-nose Syndrome National Response Implementation	DNR	107,894	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	60,389	0
15.810		National Cooperative Geologic Mapping	UW-Madison	229,016	402
15.814		National Geological and Geophysical Data Preservation	UW-Madison	111,055	0
15.840		Upper Mississippi River System Navigation and Ecosystem Sustainability Program	DNR	42,417	0
15.904		Historic Preservation Fund Grants-In-Aid	DNR	12,174	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	1,587,416	127,660
Total Federal Program 15.904				<u>1,599,590</u>	<u>127,660</u>
15.916		Outdoor Recreation Acquisition, Development and Planning	DNR	2,358,959	1,120,409
15.929		Save America's Treasures	WHS	124,980	0
15.944		Natural Resource Stewardship	DNR	739,000	0
15.978		Upper Mississippi River Restoration Long Term Resource Monitoring	DNR	949,630	0
15.980		National Ground-Water Monitoring Network	UW-Madison	11,925	0
15.981		Water Use and Data Research	DNR	21,074	0
Other Federal Financial Assistance:					
15.N/A	22-PA-11091300-052	Developing Tomorrow's Land Man	UW-Madison	182,997	0
Subtotal Direct Grants				<u>54,483,360</u>	<u>8,185,512</u>
Subgrants:					
15.073	114817-19722	Earth Mapping Resources Initiative (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	36,763	0
15.623	F21AP01150 / US-WI-451-1, US-WI-432-6	North American Wetlands Conservation Fund (from US Department Of The Interior - NAWCA / Ducks Unlimited)	DNR	151,450	0
15.628	F22AP00747-00/MSCG 2022-03	Multistate Conservation Grant (from USFWS/Midwest Association of Fish and Wildlife Agencies)	DNR	194	0
15.634	F21AF00357-00	State Wildlife Grants (from South Dakota Department of Game Fish & Parks)	UW-La Crosse	399	0
15.653	F18AC00145/RBFF-22-G-489	National Outreach and Communication (from USFWS/Recreational Boating & Fishing Foundation)	DNR	244	0
15.662		Great Lakes Restoration (from Wisconsin Lakes)	UW-Madison	6,800	0
15.808	G22AC00074-00	U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	135,919	0
15.808	S03278-01	U.S. Geological Survey Research and Data Collection (from UNIVERSITY OF IOWA)	UW-Madison	1,983	0
Subtotal Subgrants				<u>333,752</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR				<u>54,817,112</u>	<u>8,185,512</u>
U.S. DEPARTMENT OF JUSTICE:					
Direct Grants:					
16.017		Sexual Assault Services Formula Program	DOJ	538,285	452,357
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program	DOJ	355,524	322,168
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program (from DOJ)	PDB	123,193	0
Total Federal Program 16.034				<u>478,717</u>	<u>322,168</u>
16.320		Services for Trafficking Victims	DOJ	258,871	0
16.321		Antiterrorism Emergency Reserve	DOJ	709,239	709,239
16.528		Enhanced Training and Services to End Violence and Abuse of Women Later in Life	DOJ	186,879	23,051
16.540		Juvenile Justice and Delinquency Prevention	DOJ	408,227	287,426
16.543		Missing Children's Assistance	DOJ	587,826	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	40,936	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	59,688	0
16.575		Crime Victim Assistance	DOJ	32,481,498	31,169,205
16.575		Crime Victim Assistance (from DOJ)	DOC	103,001	0
		Total Federal Program 16.575		32,584,499	31,169,205
16.576		Crime Victim Compensation	DOJ	1,675,498	1,626,572
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	101,991	33,252
16.582		Crime Victim Assistance/Discretionary Grants	UW-Madison	122,072	0
16.582		Crime Victim Assistance/Discretionary Grants (from DOJ)	UW-Green Bay	4,265	0
		Total Federal Program 16.582		228,328	33,252
16.585		Treatment Court Discretionary Grant Program	DOJ	105,879	0
16.585		Treatment Court Discretionary Grant Program (from DOJ)	Courts	132,692	0
		Total Federal Program 16.585		238,571	0
16.588		Violence Against Women Formula Grants	DOJ	1,968,928	1,559,624
16.588		Violence Against Women Formula Grants (from DOJ)	Courts	103,545	0
		Total Federal Program 16.588		2,072,473	1,559,624
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	282,937	43,072
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	121,489	84,761
16.593		Residential Substance Abuse Treatment for State Prisoners (from DOJ)	DOC	291,502	0
		Total Federal Program 16.593		412,991	84,761
16.606		State Criminal Alien Assistance Program	DOC	3,453,136	0
16.607		Bulletproof Vest Partnership Program	DOT	198	0
16.609		Project Safe Neighborhoods	DOJ	343,361	305,105
16.710		Public Safety Partnership and Community Policing Grants	DOJ	1,089,939	547,423
16.735		PREA Program: Strategic Support for PREA Implementation	DOC	37,661	0
16.735		PREA Program: Strategic Support for PREA Implementation	DOJ	780	780
16.735		PREA Program: Strategic Support for PREA Implementation (from DOJ)	DOC	85,113	0
		Total Federal Program 16.735		123,554	780
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	3,454,154	2,951,649
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	Courts	325	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program (from DOJ)	DOC	121,285	0
		Total Federal Program 16.738		3,575,764	2,951,649
16.741		DNA Backlog Reduction Program	DOJ	1,353,778	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	376,478	3,417
16.745		Criminal and Juvenile Justice and Mental Health Collaboration Program	DOC	21,728	21,728
16.745		Criminal and Juvenile Justice and Mental Health Collaboration Program (from DOC)	DHS	81,862	81,862
		Total Federal Program 16.745		103,590	103,590
16.754		Harold Rogers Prescription Drug Monitoring Program	DOJ	170,552	168,713
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	1,446,195	0
		Total Federal Program 16.754		1,616,747	168,713
16.812		Second Chance Act Reentry Initiative	DOC	105,787	30,922
16.827		Justice Reinvestment Initiative	DOJ	583,710	0
16.827		Justice Reinvestment Initiative (from DOJ)	DOC	11,951	0
		Total Federal Program 16.827		595,661	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.833		National Sexual Assault Kit Initiative	DOJ	770,921	0
16.836		Indigent Defense	PDB	76,266	0
16.838		Comprehensive Opioid, Stimulant, and other Substances Use Program	DOJ	2,198,099	1,909,372
16.839		STOP School Violence	DOJ	348,250	0
16.839		STOP School Violence	DPI	232,008	193,180
Total Federal Program 16.839				<u>580,258</u>	<u>193,180</u>
16.841		VOCA Tribal Victim Services Set-Aside Program	UW-Milwaukee	57,176	18,209
16.922		Equitable Sharing Program	DMA	46,039	0
16.922		Equitable Sharing Program	DOJ	1,059,576	0
Total Federal Program 16.922				<u>1,105,615</u>	<u>0</u>
Other Federal Financial Assistance:					
16.N/A	2020-CX-75-J600000-2590	NIJ Fellowship Agreement Extension (Extra YR and Money)	UW-Madison	132	0
16.N/A	CEASE 2023-113 and CEASE 2024-109	Domestic Cannabis Eradication/Suppression Program	DOJ	106,235	54,337
16.N/A	Drug Enforcement Adm.-State and Local TF Agr	Drug Enforcement Adm.-State and Local TF Agr	DOJ	74,716	0
16.N/A	Human Trafficking Task Force	Child Exploitation Human Trafficking Task Force	DOJ	232	0
16.N/A	LEA Support Grant	LEA Support Grant	UW-Whitewater	4,991	0
16.N/A	USMS MOU	US Marshalls Fugitive Task Force	DOJ	2,963	0
16.N/A	WI DOJ-FBI MOU	FBI Joint Terrorism TaskForce	DOJ	5,932	0
16.N/A	WI DOJ-ICE MOU	Immigration and Customs Enforcement	DOJ	345	0
16.N/A		Central Wisconsin Narcotics Task Force	DOJ	2,861	0
Subtotal Direct Grants				<u>58,488,701</u>	<u>42,597,424</u>
Subgrants:					
16.582	Award Agreement 09/01/23	Crime Victim Assistance/Discretionary Grants (from LIFESPAN OF GREATER ROCHESTER)	UW-Green Bay	93,481	0
16.817	21000738-00	Byrne Criminal Justice Innovation Program (from City of Madison)	UW-Madison	(880)	0
16.817	21000738-00	Byrne Criminal Justice Innovation Program (from MADISON (CITY OF), WI)	UW-Madison	59,862	0
16.889	2019-UD-AX-0007	Grants for Outreach and Services to Underserved Populations (from Disability Rights WI)	BPDD	341	0
16.N/A	17	Cooperative Agreement (from West Central Drug Task Force)	UW-Stout	129	0
16.N/A	PO 20000945	Comprehensive Opioid Abuse Site-Based Program (from City of Madison)	UW-Madison	47,836	0
Subtotal Subgrants				<u>200,768</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>58,689,469</u>	<u>42,597,424</u>
U.S. DEPARTMENT OF LABOR:					
Direct Grants:					
17.002		Labor Force Statistics	DWD	1,611,924	0
17.005		Compensation and Working Conditions	UW-Madison	105,185	0
Employment Service Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	13,299,430	0
17.801		Jobs for Veterans State Grants	DWD	3,042,277	0
Total Employment Service Cluster				<u>16,341,707</u>	<u>0</u>
17.225		COVID-19 - Unemployment Insurance	DWD	(5,757,168)	750,719
17.225		Unemployment Insurance	DWD	453,914,233	0
Total Federal Program 17.225 (Note 7)				<u>448,157,065</u>	<u>750,719</u>
17.235		Senior Community Service Employment Program	DHS	1,459,918	1,325,422
17.245		Trade Adjustment Assistance	DWD	1,637,183	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
WIOA Cluster:					
17.258		WIOA Adult Program	DWD	10,428,329	8,348,603
17.259		WIOA Youth Activities	DWD	13,990,915	11,162,378
17.278		WIOA Dislocated Worker Formula Grants	DWD	12,174,873	7,790,440
Total WIOA Cluster				<u>36,594,117</u>	<u>27,301,421</u>
17.268		H-1B Job Training Grants	UW-Oshkosh	15,285	0
17.268		H-1B Job Training Grants	UW-Whitewater	70	0
Total Federal Program 17.268				<u>15,355</u>	<u>0</u>
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	419,486	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	367,543	0
17.277		COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	714,692	623,344
17.277		WIOA National Dislocated Worker Grants / WIA National Emergency Grants	DWD	3,980,830	3,447,345
Total Federal Program 17.277				<u>4,695,522</u>	<u>4,070,689</u>
17.285		Registered Apprenticeship	DWD	3,870,128	1,809,966
17.285		Registered Apprenticeship (from DWD)	DOC	50,569	0
17.285		Registered Apprenticeship (from DWD)	WTCS	624,985	587,525
Total Federal Program 17.285				<u>4,545,682</u>	<u>2,397,491</u>
17.289		Community Project Funding/Congressionally Directed Spending	DWD	40,795	0
17.504		Consultation Agreements	UW-Madison	3,911,374	0
Subtotal Direct Grants				<u>519,902,856</u>	<u>35,845,742</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>519,902,856</u>	<u>35,845,742</u>
U.S. DEPARTMENT OF STATE:					
Direct Grants:					
19.040		Public Diplomacy Programs	UW-Madison	12,500	0
Other Federal Financial Assistance:					
19.N/A	08.09.22	24/05 IREX-CBYX Panzer - Spring 2024 Global Undergraduate Exchange Program in Pakistan	UW-La Crosse	14,495	0
Subtotal Direct Grants				<u>26,994</u>	<u>0</u>
Subgrants:					
19.009	IDEAS22-UWRF-01	Academic Exchange Programs - Undergraduate Programs (from WORLD LEARNING)	UW-River Falls	5,533	0
19.009		Academic Exchange Programs - Undergraduate Programs (from WORLD LEARNING)	UW-Stout	578	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc)	UW-Stout	31,332	0
19.040	SBC40022GR0023	Public Diplomacy Programs (from US EMBASSY BOTSWANA)	UW-Madison	(383)	0
19.408	FY23-FTEA-UWM-02	Academic Exchange Programs - Teachers (from INTL RESEARCH & EXCHANGES BOARD)	UW-Madison	299,505	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	130,696	0
19.900	Agr Dtd 2.17.23	AEECA/ESF PD Programs (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	983	0
19.900	SKZ100-22-CA-0027	AEECA/ESF PD Programs (from AMERICAN COUNCILS FOR INTERNATIONAL EDUC)	UW-Madison	45,723	0
Subtotal Subgrants				<u>513,966</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF STATE				<u>540,960</u>	<u>0</u>
U.S. DEPARTMENT OF TRANSPORTATION:					
Direct Grants:					
20.106		Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	DOT	86,144,007	28,152,871

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.106		COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	DOT	2,814,988	2,442,971
		Total Federal Program 20.106		88,958,995	30,595,842
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	39,989	0
20.205		COVID-19 - Highway Planning and Construction	DOT	36,261,365	0
20.205		Highway Planning and Construction	DOT	938,217,832	7,119,610
		Total Federal Program 20.205 (Notes 8, 12)		974,519,186	7,119,610
20.215		Highway Training and Education	UW-Madison	62,155	0
20.215		Highway Training and Education	DOT	5,878,882	0
		Total Federal Program 20.215		5,941,037	0
FMCSA Cluster:					
20.218		Motor Carrier Safety Assistance	DOT	10,088,544	0
20.237		Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	DOT	1,562	0
		Total FMCSA Cluster		10,090,106	0
20.219		Recreational Trails Program	DNR	1,651,453	1,228,686
20.224		Federal Lands Access Program	DOT	70,760	0
20.232		Commercial Driver's License Program Implementation Grant	DOT	372,777	600
20.314		Railroad Development	DOT	5,504,438	0
20.325		Consolidated Rail Infrastructure and Safety Improvements	DOT	2,393,494	0
20.326		Federal-State Partnership for Intercity Passenger Rail	DOT	3,150,564	0
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	DOT	397,001	108,427
20.509		COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	DOT	4,384,962	4,384,962
20.509		Formula Grants for Rural Areas and Tribal Transit Program	DOT	21,391,455	20,395,153
		Total Federal Program 20.509		25,776,417	24,780,115
Transit Services Programs Cluster:					
20.513		Enhanced Mobility of Seniors and Individuals with Disabilities	DOT	4,966,245	4,723,245
		Total Transit Services Programs Cluster		4,966,245	4,723,245
Federal Transit Cluster:					
20.526		Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	DOT	185,765	44,331
		Total Federal Transit Cluster		185,765	44,331
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	206,679	0
Highway Safety Cluster:					
20.600		State and Community Highway Safety (from DOT)	UW-La Crosse	2,124	0
20.600		State and Community Highway Safety	DOT	9,407,146	4,599,669
20.600		State and Community Highway Safety (from DOT)	DOJ	413,682	0
		Total Federal Program 20.600		9,822,952	4,599,669
20.616		National Priority Safety Programs	UW-Whitewater	59,056	0
20.616		National Priority Safety Programs (from DOT)	UW-Whitewater	48,701	0
20.616		National Priority Safety Programs	DOT	5,557,806	2,362,407
		Total Federal Program 20.616		5,665,563	2,362,407
		Total Highway Safety Cluster		15,488,514	6,962,076
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	DOT	74,344	0
20.700		Pipeline Safety Program State Base Grant	PSC	682,291	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	411,991	143,316
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants (from DMA)	WTCS	81,500	81,500
		Total Federal Program 20.703		493,491	224,816

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.933		National Infrastructure Investments	DOT	31,333	0
20.941		Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	DOT	77,772	0
		Subtotal Direct Grants		1,141,032,663	75,787,748
		TOTAL U.S. DEPARTMENT OF TRANSPORTATION		1,141,032,663	75,787,748
U.S. DEPARTMENT OF THE TREASURY:					
		Direct Grants:			
21.009		Volunteer Income Tax Assistance (VITA) Matching Grant Program	UW-Green Bay	9,604	0
21.019		COVID-19 - Coronavirus Relief Fund (from DCF)	UW-Platteville	26,530	0
21.019		COVID-19 - Coronavirus Relief Fund (from DCF)	UW-River Falls	174,623	0
		Total Federal Program 21.019		201,152	0
21.023		COVID-19 - Emergency Rental Assistance Program	DOA	13,274,253	2,167,022
21.026		COVID-19 - Homeowner Assistance Fund	DOA	30,927,248	2,011,813
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	UW-Madison	2,221,288	921,371
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	UW-Madison	813,798	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Madison	15,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	UW-Milwaukee	58,830	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DATCP)	UW-Madison	213,568	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DATCP)	UW-River Falls	206,959	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DCF)	UW-Madison	131,448	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	UW-Madison	87,005	75,656
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	UW-Whitewater	4,931,891	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW System Administration	1,653,848	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Eau Claire	5,390	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Green Bay	(4,872)	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-La Crosse	23,243	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Oshkosh	30,908	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Parkside	6,893	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Platteville	15,248	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Stout	13,276	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	UW-Whitewater	28,776	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	UW-Green Bay	135,926	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	UW-Madison	208,105	180,961
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	UW System Administration	27,611	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	UW-Green Bay	76,978	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	UW-River Falls	39,457	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Green Bay	70,000	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-Oshkosh	22,708	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Whitewater)	UW-River Falls	(0)	0
21.027	ARPA Food Security Initiative	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	9,034,221	0
21.027	ARPA Meat Inspection Supplemental Funding	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	690,132	0
21.027	DOA-DSPS ARPA PS2, PS3, PS4, PS5	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DSPS	4,384,374	0
21.027	Meat and Poultry Supply Chain Grant Program	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	3,179,589	0
21.027	Meat Talent and Development Grant Program	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DATCP	61,170	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	DOA	259,883,794	9,640
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DATCP)	WTCS	1,418,879	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DHS)	DPI	353,317	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DA	4,861,662	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DCF	50,897,435	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DHS	39,012,561	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DMA	1,830,664	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DNR	5,982,672	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOJ	17,025,279	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOR	17,481	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DOT	1,116,081	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DPI	1,181,323	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DVA	4,436,428	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	DWD	74,474,219	5,395,809
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	HEAB	715,802	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	PDB	5,643,241	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	PSC	29,068,921	26,422,833
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	Tourism	972,296	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOA)	WTCS	370,625	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DOJ)	DOC	25,295	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from DWD)	DOC	24,258	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from UW-Madison)	DOC	484,341	0
Total Federal Program 21.027 (Notes 17, 18, 19)				528,179,342	33,006,270

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
21.029		COVID-19 - Coronavirus Capital Projects Fund	DOA	67,253	0
21.029		COVID-19 - Coronavirus Capital Projects Fund (from DOA)	PSC	395,403	0
		Total Federal Program 21.029		462,656	0
		Subtotal Direct Grants		573,054,255	37,185,105
Subgrants:					
21.027	KSP FY24-53693	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Wisconsin Economic Development Corporation)	UW System Administration	666,010	0
21.027	KSP FY24-53719	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Wisconsin Economic Development Corporation)	UW-Stevens Point	362,142	0
21.027	STP100368	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Jefferson Co Land & Water Conservation)	UW-Stevens Point	129,543	0
21.027	Subgrant Executed 2/14/23	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Green Bay (City of), WI)	UW-Green Bay	1,742	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Barron County Soil & Water Conserv Dept)	UW-Stevens Point	8,734	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Wisconsin Economic Development Corporation)	UW-Eau Claire	3,117,683	0
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (from Wisconsin Economic Development Corporation)	UW-Platteville	201,263	0
21.N/A	KSP FY24-53699	RWEI-WEDC (from WISCONSIN ECONOMIC DEVELOPMENT CORP)	UW-Madison	183,003	0
		Subtotal Subgrants		4,670,120	0
		TOTAL U.S. DEPARTMENT OF THE TREASURY		577,724,375	37,185,105
U.S. OFFICE OF PERSONNEL MANAGEMENT:					
Direct Grants:					
27.N/A	HS002121327MW06	BVS	DHS	2,560	0
		Subtotal Direct Grants		2,560	0
		TOTAL U.S. OFFICE OF PERSONNEL MANAGEMENT		2,560	0
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
Direct Grants:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,367,454	0
		Subtotal Direct Grants		1,367,454	0
		TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		1,367,454	0
FEDERAL COMMUNICATIONS COMMISSION:					
Direct Grants:					
32.011		Affordable Connectivity Outreach Grant Program	DPI	314	0
Other Federal Financial Assistance:					
32.N/A	Under 47 U.S.C. 620	National Deaf Blind Equipment Distr	DHS	179,084	168,931
		Subtotal Direct Grants		179,398	168,931
Subgrants:					
32.N/A	BHD-PCS103-72020	Milw County BHD AOT Year 3 (from MILWAUKEE COUNTY)	UW-Milwaukee	18,603	0
32.N/A	BHD-PCS103-72020	Milw County BHD AOT Year 4 (from MILWAUKEE COUNTY)	UW-Milwaukee	71,370	0
		Subtotal Subgrants		89,974	0
		TOTAL FEDERAL COMMUNICATIONS COMMISSION		269,372	168,931

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
FEDERAL MARITIME COMMISSION:					
		Subgrants:			
33.N/A	A011137104	Environmental Justice Subaward UMN (from UNIVERSITY OF MINNESOTA)	UW-Madison	9,868	0
		Subtotal Subgrants		9,868	0
		TOTAL FEDERAL MARITIME COMMISSION		9,868	0
U.S. GENERAL SERVICES ADMINISTRATION:					
		Direct Grants:			
39.003		Donation of Federal Surplus Personal Property (Note 9)	DOA	385,373	0
		Subtotal Direct Grants		385,373	0
		TOTAL U.S. GENERAL SERVICES ADMINISTRATION		385,373	0
GOVERNMENT PRINTING OFFICE:					
		Subgrants:			
40.025	Award Email 2/14/24	FY24-2451 Creation and Presentation Program (from WISCONSIN ARTS BOARD)	UW-Green Bay	9,080	0
		Subtotal Subgrants		9,080	0
		TOTAL GOVERNMENT PRINTING OFFICE		9,080	0
LIBRARY OF CONGRESS:					
		Subgrants:			
42.010	A08-0002-S	Teaching with Primary Sources (from ILLINOIS STATE UNIVERSITY)	UW-La Crosse	6,636	0
		Subtotal Subgrants		6,636	0
		TOTAL LIBRARY OF CONGRESS		6,636	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
		Direct Grants:			
43.012		Space Technology	UW-Madison	55,309	0
		Subtotal Direct Grants		55,309	0
		Subgrants:			
43.001	CI-112118	Science (from Conservation International)	UW-Madison	17,086	0
43.008	#CRL24_8-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Stevens Point	1,606	0
43.008	CRL24_7-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-River Falls	1,000	0
43.008	HEI21_3-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Whitewater	705	0
43.008	RIP22_4-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	2,275	0
43.008	RIP23_1.0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Milwaukee	0	0
		Subtotal Subgrants		22,673	0
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		77,982	0
NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:					
		Direct Grants:			
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	30,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	(22)	0
		Total Federal Program 45.024		29,978	0
45.025		Promotion of the Arts Partnership Agreements	Tourism	1,621,594	1,340,688
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	109,015	13,318
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	Wisconsin Humanities Council	227	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	1,165,129	80,514
Total Federal Program 45.129				<u>1,274,371</u>	<u>93,832</u>
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	137,705	0
45.149		COVID-19 - Promotion of the Humanities Division of Preservation and Access	WHS	167,025	0
45.149		Promotion of the Humanities Division of Preservation and Access	WHS	106,336	0
Total Federal Program 45.149				<u>411,066</u>	<u>0</u>
45.161		Promotion of the Humanities Research	UW-Milwaukee	9,655	2,313
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Eau Claire	55,159	0
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Madison	86,054	0
Total Federal Program 45.162				<u>141,213</u>	<u>0</u>
45.164		Promotion of the Humanities Public Programs	UW-Oshkosh	20,684	0
45.301		Museums for America	DVA	8,728	0
45.301		Museums for America	WHS	40,975	0
Total Federal Program 45.301				<u>49,703</u>	<u>0</u>
45.310		Grants to States	DPI	3,495,047	1,004,688
45.312		COVID-19 - National Leadership Grants	UW-Madison	14,396	0
45.312		National Leadership Grants	UW-Madison	64,395	58,954
Total Federal Program 45.312				<u>78,790</u>	<u>58,954</u>
Subtotal Direct Grants				<u>7,132,102</u>	<u>2,500,476</u>
Subgrants:					
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	Wisconsin Humanities Council	6,585	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	Wisconsin Humanities Council	25,087	0
45.162	Subaward #2005406	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development (from The Teagle Foundation)	UW-Platteville	36	0
Subtotal Subgrants				<u>31,708</u>	<u>0</u>
TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES				<u>7,163,809</u>	<u>2,500,476</u>
NATIONAL SCIENCE FOUNDATION:					
Direct Grants:					
47.074		Biological Sciences	UW-Milwaukee	698,491	481,768
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Oshkosh	7,122	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Stout	6,450	0
Total Federal Program 47.076				<u>13,572</u>	<u>0</u>
Other Federal Financial Assistance:					
47.N/A	DMS-2245906	Jun Zhu NSF IPA Assignment	UW-Madison	492,003	0
47.N/A	STP100242	NSF S-STEN	UW-Stevens Point	157,477	0
Subtotal Direct Grants				<u>1,361,542</u>	<u>481,768</u>
Subgrants:					
47.076	0011108/00074106	STEM Education (formerly Education and Human Resources) (from UNIVERISTY OF MISSOURI - KANSAS CITY)	UW-Milwaukee	11,040	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
47.084	SUBK00020124	NSF Technology, Innovation, and Partnerships (from UNIVERSITY OF MICHIGAN)	UW-Madison	18,285	0
		Subtotal Subgrants		29,325	0
		TOTAL NATIONAL SCIENCE FOUNDATION		1,390,867	481,768
U.S. SMALL BUSINESS ADMINISTRATION:					
Direct Grants:					
59.037		Small Business Development Centers	UW System Administration	436,594	0
59.037		Small Business Development Centers	UW-Green Bay	88,372	0
59.037		Small Business Development Centers	UW-Whitewater	81,141	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Eau Claire	199,018	0
59.037		Small Business Development Centers (from UW System Administration)	UW-La Crosse	104,553	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Madison	129,586	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Milwaukee	256,188	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Parkside	93,194	0
59.037		Small Business Development Centers (from UW System Administration)	UW-River Falls	76,997	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Stevens Point	154,517	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Superior	27,500	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Whitewater	84,447	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Green Bay	97,110	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Oshkosh	141,894	63
59.037		Small Business Development Centers (from UW-Madison)	UW-River Falls	85,609	0
59.037		Small Business Development Centers (from UW-Madison)	UW-Superior	158	0
		Total Federal Program 59.037		2,056,877	63
59.058		Federal and State Technology Partnership Program	UW System Administration	101,156	0
59.059		Congressional Grants	UW-Madison	48,490	0
59.059		Congressional Grants	UW-Milwaukee	139,398	0
		Total Federal Program 59.059		187,888	0
		Subtotal Direct Grants		2,345,921	63
Subgrants:					
59.061	SBAOITIST220053-01-00	State Trade Expansion (from Wisconsin Economic Development Corporation)	DATCP	20,576	0
		Subtotal Subgrants		20,576	0
		TOTAL U.S. SMALL BUSINESS ADMINISTRATION		2,366,497	63
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
Direct Grants:					
64.005		Grants to States for Construction of State Home Facilities	DVA	6,466,575	0
64.015		Veterans State Nursing Home Care	DVA	40,816,087	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	2,020,997	0
64.053		Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	DVA	84,445	0
64.101		Burial Expenses Allowance for Veterans	DVA	1,083,478	0
64.203		Veterans Cemetery Grants Program	DVA	8,518,040	0
Other Federal Financial Assistance:					
64.N/A	22IPA2216208	Intergovernmental Personnel Assignment	UW-Madison	11,581	0
64.N/A	AAG3447	Veteran Student Services	UW-River Falls	5,100	0
64.N/A	BX005627	Intergovernmental Personnel Assignment	UW-Madison	30,229	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
64.N/A	I01HX003354	Intergovernmental Personnel Assignment	UW-Madison	69,775	0
64.N/A	IPA	Ascorbate protects brain after TBI by epigenetic modulation of 5-hydroxymethylation	UW-Madison	41,386	0
64.N/A	IPA	Defining Novel Pharyngeal Pressure Metrics to Predict Dysphagia Treatment Outcomes and Clinical Prognosis Using High Resolution Pharyngeal Manometry	UW-Madison	17,341	0
64.N/A	IPA	Immuno-electrochemical Detection and Characterization of Melanoma Circulating Cells - New IPA Sonia Gude - Setaluri Lab	UW-Madison	17,777	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	330,094	0
64.N/A	IPA	Intergovernmental Personnel Assignment	UW-Madison	1,035,937	0
64.N/A	IPA	IPA for Bhabna Pati for work on Dr. Corinne Voils' VA project "Improving implementation of pharmacogenetic testing in the VA healthcare system."	UW-Madison	16,067	0
64.N/A	IPA	IPA for Brian McAnany to work on Dr. Voils' Collaborate2Lose project, "Collaborate2Lose: Collaborating with romantic and non-romantic support persons to improve long-term weight loss"	UW-Madison	43,459	0
64.N/A	IPA	IPA for Manasa Venkatesh under IVI Infrastructure Funding	UW-Madison	7,471	0
64.N/A	IPA	miR-21 induced neuroprotection after stroke	UW-Madison	31,817	0
64.N/A	IPA	PI Ahmad IPA Chhabra	UW-Madison	11,108	0
64.N/A	IPA	PI Ahmad IPA Durdana	UW-Madison	25,061	0
64.N/A	IPA	PI Ahmad IPA Islam	UW-Madison	31,593	0
64.N/A	IPA	PI Ahmad IPA Jaiswal	UW-Madison	30,664	0
64.N/A	IPA	PI Albertini IPA Zuleger	UW-Madison	42,099	0
64.N/A	IPA	PI Carchman IPA Zhou	UW-Madison	15,999	0
64.N/A	IPA	PI Carlsson IPA Zylstra	UW-Madison	4,666	0
64.N/A	IPA	PI Chang IPA Tang	UW-Madison	10,976	0
64.N/A	IPA	PI Cook IPA Ninneman	UW-Madison	27,950	0
64.N/A	IPA	PI Cook IPA Schroeder	UW-Madison	55,915	0
64.N/A	IPA	PI Cook IPA Stegner	UW-Madison	197,799	0
64.N/A	IPA	PI Crnich IPA Multhauf	UW-Madison	4,792	0
64.N/A	IPA	PI D Cook IPA Reidner	UW-Madison	43,608	0
64.N/A	IPA	PI Davis IPA Flowers	UW-Madison	83,627	0
64.N/A	IPA	PI H. Chang: Umar Sheikh New IPA 2023-2025 VAMC	UW-Madison	52,864	0
64.N/A	IPA	PI Kakumanu IPA Alagoz	UW-Madison	6,192	0
64.N/A	IPA	PI Kakumanu IPA Saucke	UW-Madison	5,875	0
64.N/A	IPA	PI Kosoff IPA Breneman	UW-Madison	49,766	0
64.N/A	IPA	PI Kosoff IPA Heninger	UW-Madison	18,425	0
64.N/A	IPA	PI Kosoff IPA Recchia	UW-Madison	44,603	0
64.N/A	IPA	PI Kratz IPA Stram	UW-Madison	2,957	0
64.N/A	IPA	PI McCulloch IPA Burdick	UW-Madison	18,870	0
64.N/A	IPA	PI McCulloch IPA Zimmerman	UW-Madison	16,589	0
64.N/A	IPA	PI Mezrich IPA Fechner	UW-Madison	20,507	0
64.N/A	IPA	PI Patankar IPA Newton	UW-Madison	17,891	0
64.N/A	IPA	PI Poore IPA Dingle	UW-Madison	37,658	0
64.N/A	IPA	PI Portillo IPA Hetzel	UW-Madison	14,478	0
64.N/A	IPA	PI Safdar IPA Dixon	UW-Madison	37,157	0
64.N/A	IPA	PI Safdar IPA Kates	UW-Madison	32,614	0
64.N/A	IPA	PI Safdar IPA Riley	UW-Madison	32,417	0
64.N/A	IPA	PI Safdar IPA Stanton	UW-Madison	16,016	0
64.N/A	IPA	PI Safdar IPA Zhao GUT Funded	UW-Madison	9,052	0
64.N/A	IPA	PI Setaluri IPA Altameemi	UW-Madison	15,162	0
64.N/A	IPA	PI Setaluri IPA Rickett	UW-Madison	12,450	0
64.N/A	IPA	PI Setaluri IPA Sheehan	UW-Madison	3,832	0
64.N/A	IPA	PI Setaluri IPA Wang	UW-Madison	28,775	0
64.N/A	IPA	PI Tiwari IPA Craig	UW-Madison	7,963	0
64.N/A	IPA	PI Vemuganti, IPA Davis, new for TBI	UW-Madison	27,487	0
64.N/A	IPA	PI Voils IPA Colon	UW-Madison	55,983	0
64.N/A	IPA	PI Voils IPA Gutierrez-Meza	UW-Madison	22,874	0
64.N/A	IPA	PI Voils IPA Vishala	UW-Madison	16,931	0
64.N/A	IPA	PI Voils, IPA Whitted, C2L	UW-Madison	41,653	0
64.N/A	IPA	PI Wyman IPA Venkatesh	UW-Madison	4,890	0
64.N/A	IPA	Vemuganti, IPA Davis, NEW miR-21	UW-Madison	46,232	0
64.N/A	IPA	Vemuganti_IPA_Arruri_NEW_TBI_study	UW-Madison	2,380	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
64.N/A	V101 223B	Reimbursement Contract - State Approving Authority	DVA	396,421	0
		Subtotal Direct Grants		62,350,479	0
		TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		62,350,479	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
Direct Grants:					
66.032		State Indoor Radon Grants (from DHS)	UW-Madison	47,556	0
66.032		State Indoor Radon Grants	DHS	254,635	118,879
		Total Federal Program 66.032		302,191	118,879
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	830,254	0
66.040		Diesel Emissions Reduction Act (DERA) State Grants	DNR	532,823	523,632
66.046		Climate Pollution Reduction Grants (from DOA)	UW-Milwaukee	12,709	0
66.046		Climate Pollution Reduction Grants	DOA	287,295	0
66.046		Climate Pollution Reduction Grants (from DOA)	DNR	22,342	0
		Total Federal Program 66.046		322,346	0
66.204		Multipurpose Grants to States and Tribes	DNR	89,471	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	358,439	0
66.432		State Public Water System Supervision	DNR	162,673	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW-Madison	23,224	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	DNR	10,458	0
		Total Federal Program 66.436		33,682	0
66.442		Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	DNR	414,592	374,757
66.444		Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	DHS	462,174	232,200
66.447		Sewer Overflow and Stormwater Reuse Municipal Grant Program	DNR	6,428	0
66.454		Water Quality Management Planning	DNR	614,520	183,625
66.458	4C01E03242	Clean Water State Revolving Fund (from DNR)	EIF	48,772,573	48,772,573
66.458	4X00E03529	Clean Water State Revolving Fund (from DNR)	EIF	0	0
66.458	CS55000123	Clean Water State Revolving Fund (from DNR)	EIF	16,563,332	16,563,332
66.458		Clean Water State Revolving Fund	DNR	4,558,935	0
		Total Federal Program 66.458 (Note 12)		69,894,840	65,335,905
66.460	319 GRANT	Nonpoint Source Implementation Grants (from DNR)	DATCP	199,489	0
66.460		Nonpoint Source Implementation Grants	DNR	1,775,812	1,086,076
		Total Federal Program 66.460		1,975,301	1,086,076
66.461	00E03078	Regional Wetland Program Development Grants	DATCP	39,384	30,964
66.461		Regional Wetland Program Development Grants	DNR	248,486	51,676
		Total Federal Program 66.461		287,870	82,640
66.468		Drinking Water State Revolving Fund (from DNR)	UW-Stevens Point	28,728	0
66.468		Drinking Water State Revolving Fund	UW-Green Bay	57,173	0
66.468		Drinking Water State Revolving Fund (from DNR)	UW-Madison	177,595	0
66.468	4D00E03245	Drinking Water State Revolving Fund (from DNR)	EIF	8,223,713	8,223,713
66.468	4D01E03245	Drinking Water State Revolving Fund (from DNR)	EIF	29,587,230	29,587,230
66.468	4E00E03400	Drinking Water State Revolving Fund (from DNR)	EIF	2,666,178	2,666,178
66.468	4E01E03400	Drinking Water State Revolving Fund (from DNR)	EIF	0	0
66.468	4L00E03409	Drinking Water State Revolving Fund (from DNR)	EIF	0	0
66.468	4L01E03409	Drinking Water State Revolving Fund (from DNR)	EIF	0	0
66.468	FS98597722	Drinking Water State Revolving Fund (from DNR)	EIF	8,244,445	8,244,445
66.468	FS98597723	Drinking Water State Revolving Fund (from DNR)	EIF	5,833,950	5,833,950

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.468		Drinking Water State Revolving Fund	DNR	11,110,360	1,761,812
		Total Federal Program 66.468 (Note 12)		65,929,371	56,317,328
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Madison	23,701	0
66.469	GL-00E02956	Geographic Programs - Great Lakes Restoration Initiative (from University of Windsor)	UW-River Falls	46,413	0
66.469	Subaward #: F64661	Geographic Programs - Great Lakes Restoration Initiative (from Central Michigan University)	UW-Green Bay	26,757	0
66.469	Sub-D009530501, Prime-00E02956	Geographic Programs - Great Lakes Restoration Initiative (from UNIVERSITY OF MINNESOTA)	UW-Superior	16,817	0
66.469		Geographic Programs - Great Lakes Restoration Initiative	UW-Oshkosh	112,260	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DHS)	UW-Madison	185,971	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Green Bay	59,083	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Madison	60,790	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Milwaukee	72,571	0
66.469		Geographic Programs - Great Lakes Restoration Initiative (from DNR)	UW-Superior	15,138	0
66.469		Geographic Programs - Great Lakes Restoration Initiative	DHS	141,390	12,702
66.469		Geographic Programs - Great Lakes Restoration Initiative	DNR	15,480,651	3,978,050
		Total Federal Program 66.469		16,241,540	3,990,752
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	192,264	166,916
66.475		Geographic Programs – Gulf of Mexico Program	UW-Madison	205,266	43,839
66.485		Support for the Gulf Hypoxia Action Plan	DNR	265,039	0
66.487		Non-State Member Support for the Gulf Hypoxia Action Plan	UW-Madison	9,254	0
66.605		Performance Partnership Grants (from DNR)	UW-Madison	138,241	0
66.605		Performance Partnership Grants (from DNR)	UW-Platteville	5,767	0
66.605		Performance Partnership Grants (from DHS)	UW-Madison	117,598	0
66.605		Performance Partnership Grants (from DNR)	UW-Madison	7,199	0
66.605		Performance Partnership Grants (from DNR)	UW-Platteville	19,757	0
66.605		Performance Partnership Grants (from DNR)	UW-Superior	7,100	0
66.605	Contract for Service	Performance Partnership Grants (from Red Lake Band of Chippewa Indians)	UW-Superior	352	0
66.605	AA00E02925	Performance Partnership Grants	DATCP	15,587	0
66.605	BG-99516217	Performance Partnership Grants	DATCP	751,719	0
66.605		Performance Partnership Grants	DNR	16,430,973	0
		Total Federal Program 66.605		17,494,294	0
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	57,535	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	453,431	0
66.716		Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (from UW System Administration)	UW-Madison	8,276	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	2,189,397	0
66.804	L06E00935	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	DATCP	108,552	0
66.804	L07E00935	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	DATCP	408,709	0
		Total Federal Program 66.804		517,261	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	2,047,785	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	253,912	0
66.817		State and Tribal Response Program Grants	DNR	1,589,845	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.818		Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	DNR	109,722	0
66.820		STATE PROGRAMS FOR CONTROL OF COAL COMBUSTION RESIDUALS	DNR	1,905	0
66.920		Solid Waste Infrastructure for Recycling Infrastructure Grants	DNR	29,220	0
		Subtotal Direct Grants		<u>183,882,922</u>	<u>128,456,549</u>
Subgrants:					
66.436	ACWA CAFO FY24	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (from Association of Clean Water Administrator)	DNR	1,500	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from MILWAUKEE (CITY OF), WI)	UW-Milwaukee	29,168	0
66.475		Geographic Programs – Gulf of Mexico Program (from MISSISSIPPI STATE UNIVERSITY)	UW-Madison	28,310	0
66.950	NT-84019001	National Environmental Education Training Program (from N American Assoc for Environmental Educa)	UW-Stevens Point	23,043	0
66.950	NT-84019001 / ee Year 1 U-Wisc	National Environmental Education Training Program (from North American Association for Environmental Education)	UW-Stevens Point	23,335	0
		Subtotal Subgrants		<u>105,356</u>	<u>0</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>183,988,279</u>	<u>128,456,549</u>
U.S. DEPARTMENT OF ENERGY:					
Direct Grants:					
81.041		State Energy Program (from PSC)	UW-Oshkosh	4,950	0
81.041		ARRA - State Energy Program	PSC	4,876,602	4,874,549
81.041		State Energy Program	PSC	1,934,874	0
		Total Federal Program 81.041		<u>6,816,426</u>	<u>4,874,549</u>
81.042		Weatherization Assistance for Low-Income Persons	DOA	26,545,179	23,358,600
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	617,523	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	437,443	37,445
81.254		Grid Infrastructure Deployment and Resilience	PSC	123,792	0
		Subtotal Direct Grants		<u>34,540,363</u>	<u>28,270,594</u>
Subgrants:					
81.N/A	252,740	Intergovernmental Personnel Assignment (from BATTELLE ENERGY ALLIANCE)	UW-Madison	12,886	0
81.N/A	07.07.16	DOE Via JLAB Leshner FY17-18 (from Thomas Jefferson National Accelerator Facility)	UW-La Crosse	5,698	0
81.N/A	SUBK00020794	Community Centered Solar Development - Subaward from UMI (from UNIVERSITY OF MICHIGAN)	UW-Madison	27,075	0
		Subtotal Subgrants		<u>45,659</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF ENERGY				<u>34,586,022</u>	<u>28,270,594</u>
U.S. DEPARTMENT OF EDUCATION:					
Direct Grants:					
84.002		Adult Education - Basic Grants to States	WTCS	7,496,951	6,201,127
84.002		Adult Education - Basic Grants to States (from WTCS)	DOC	23,208	0
		Total Federal Programs 84.002		<u>7,520,159</u>	<u>6,201,127</u>
84.010		Title I Grants to Local Educational Agencies	DPI	248,069,067	243,130,984
84.011		Migrant Education State Grant Program (from DPI)	UW-Eau Claire	20,198	0
84.011		Migrant Education State Grant Program	DPI	777,211	189,977
		Total Federal Programs 84.011		<u>797,409</u>	<u>189,977</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	1,724	0
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth (from DPI)	DOC	291,863	0
Total Federal Programs 84.013				<u>293,587</u>	<u>0</u>
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	2,746,566	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	293,732	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	30,386	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	151,770	0
84.015	84.015B	CLACS- National Resource Center (from UW-Madison)	UW-Milwaukee	626	0
Total Federal Program 84.015				<u>3,223,081</u>	<u>0</u>
Special Education Cluster (IDEA):					
84.027		Special Education Grants to States (from DPI)	UW-Milwaukee	201,384	0
84.027		Special Education Grants to States (from DPI)	UW-Whitewater	948	0
84.027	84.027A	Special Education Grants to States (from DPI)	BPDD	108,797	108,797
84.027	84.027A	Special Education Grants to States (from DPI)	DHS	125,079	0
84.027		COVID-19 - Special Education Grants to States	DPI	51,559	51,559
84.027		Special Education Grants to States	DPI	260,764,840	238,510,077
84.027		Special Education Grants to States (from DPI)	DOC	203,575	0
Total Federal Program 84.027				<u>261,456,182</u>	<u>238,670,433</u>
84.173	84.173A	Special Education Preschool Grants (from DPI)	DHS	8,916	0
84.173		COVID-19 - Special Education Preschool Grants	DPI	213,415	213,415
84.173		Special Education Preschool Grants	DPI	10,620,757	10,118,247
Total Federal Program 84.173				<u>10,843,088</u>	<u>10,331,662</u>
Total Special Education Cluster (IDEA)				<u>272,299,269</u>	<u>249,002,095</u>
84.031		Higher Education Institutional Aid	UW-Parkside	438,599	0
84.031		Higher Education Institutional Aid	UW-Superior	467,256	0
Total Federal Program 84.031				<u>905,855</u>	<u>0</u>
TRIO Cluster:					
84.042		TRIO Student Support Services	UW-Eau Claire	784,426	0
84.042		TRIO Student Support Services	UW-La Crosse	69,040	0
84.042	84.042A	24/08 StudentSupport 9/23-8/24	UW-La Crosse	376,219	0
84.042		TRIO Student Support Services	UW-Madison	764,752	0
84.042		TRIO Student Support Services	UW-Milwaukee	677,409	0
84.042		TRIO Student Support Services	UW-Oshkosh	871,839	0
84.042		TRIO Student Support Services	UW-Parkside	356,205	0
84.042		TRIO Student Support Services	UW-Platteville	682,857	0
84.042		TRIO Student Support Services	UW-River Falls	361,452	0
84.042		TRIO Student Support Services	UW-Stout	718,861	0
84.042		TRIO Student Support Services	UW-Superior	394,907	0
84.042		TRIO Student Support Services	UW-Whitewater	224,201	0
Total Federal Program 84.042				<u>6,282,169</u>	<u>0</u>
84.044		TRIO Talent Search	DPI	643,350	0
84.047		TRIO Upward Bound	UW-Eau Claire	454,926	0
84.047		TRIO Upward Bound	UW-Green Bay	643,776	0
84.047		TRIO Upward Bound	UW-Milwaukee	1,110,112	0
84.047		TRIO Upward Bound	UW-River Falls	411,208	0
84.047		TRIO Upward Bound	UW-Stevens Point	42,931	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.047		TRIO Upward Bound	UW-Superior	304,369	0
84.047		TRIO Upward Bound	UW-Whitewater	403,314	0
84.047		TRIO Upward Bound (from DPI)	UW-Stevens Point	53,078	0
84.047		TRIO Upward Bound	DPI	283,003	0
84.047	84.047A	CY23 Upward Bound No F/A	UW-Stevens Point	465,105	0
84.047	84.047A	CY23 Upward Bound Year 2 (from DPI)	UW-Stevens Point	4,779	0
84.047	84.047A	Upward Bound Program	UW-Milwaukee	65	0
84.047	84.047M	Upward Bound Math & Science/UBMS Summer Residential Prog	UW-Milwaukee	223	0
Total Federal Program 84.047				4,176,889	0
84.066		TRIO Educational Opportunity Centers	UW-Milwaukee	260,646	0
84.066	84.066A	Educational Opportunity Center	UW-Milwaukee	162	0
84.066		TRIO Educational Opportunity Centers	UW-Parkside	175,710	0
Total Federal Program 84.066				436,518	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Eau Claire	268,692	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-La Crosse	94,000	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Madison	337,973	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Milwaukee	242,422	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Stout	256,270	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Superior	268,377	0
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Whitewater	266,280	0
84.217	84.217A	McNair Achievement Program/McNair Achievement Participant	UW-Platteville	235,457	0
Total Federal Program 84.217				1,969,471	0
Total TRIO Cluster				13,508,398	0
84.048		Career and Technical Education -- Basic Grants to States	WTCS	14,195,807	12,004,028
84.048		Career and Technical Education -- Basic Grants to States (from DPI)	DOC	23,452	0
84.048		Career and Technical Education -- Basic Grants to States (from WTCS)	DPI	11,460,435	9,870,640
Total Federal Program 84.048				25,679,694	21,874,668
84.051		Career and Technical Education -- National Programs	DPI	19,460	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	185,099	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	DWD	82,845,410	0
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States (from DWD)	DHS	60,000	60,000
Total Federal Program 84.126				82,905,410	60,000
84.129		Rehabilitation Long-Term Training	UW-Madison	185,693	0
84.129		Rehabilitation Long-Term Training	UW-Stout	190,813	0
Total Federal Program 84.129				376,506	0
84.144		Migrant Education Coordination Program	DPI	117,231	0
84.177	84.177B	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind (from DWD)	DHS	607,635	243,702
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	DWD	953	0
Total Federal Program 84.177				608,588	243,702
84.181		Special Education-Grants for Infants and Families (from DHS)	UW-Madison	114,117	0
84.181		COVID-19 - Special Education-Grants for Infants and Families	DHS	1,705,281	683,709
84.181		Special Education-Grants for Infants and Families	DHS	7,301,945	6,299,229
Total Federal Program 84.181				9,121,343	6,982,938
84.184		School Safety National Activities	UW-Madison	570,401	174,151
84.184		School Safety National Activities (from DPI)	UW-La Crosse	87,593	0
84.184		School Safety National Activities (from DPI)	UW-Madison	175,657	0
84.184		School Safety National Activities (from DPI)	UW-Milwaukee	147,369	0
84.184		School Safety National Activities (from DPI)	UW-Whitewater	433,381	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.184		School Safety National Activities	DPI	2,435,573	619,939
		Total Federal Program 84.184		<u>3,849,974</u>	<u>794,090</u>
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	300,000	0
84.196		Education for Homeless Children and Youth	DPI	1,522,264	1,177,959
84.264		Rehabilitation Training Technical Assistance Centers	UW-Madison	2,167,680	1,449,717
84.264		Rehabilitation Training Technical Assistance Centers (from UW-Madison)	UW-Stout	199,049	0
		Total Federal Program 84.264		<u>2,366,729</u>	<u>1,449,717</u>
84.282		Charter Schools	DPI	9,085,742	8,030,401
84.283		Comprehensive Centers	UW-Madison	1,216,508	611,380
84.287		Twenty-First Century Community Learning Centers	DPI	17,355,178	16,141,814
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	289,855	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	241,045	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	236,590	0
		Total Federal Program 84.325		<u>477,635</u>	<u>0</u>
84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	124,264	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from DPI)	UW-Green Bay	1,327,825	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	4,994,581	2,380,911
		Total Federal Program 84.334		<u>6,322,406</u>	<u>2,380,911</u>
84.335		Child Care Access Means Parents in School	UW-Eau Claire	284,202	0
84.335		Child Care Access Means Parents in School	UW-Green Bay	118,333	0
84.335		Child Care Access Means Parents in School	UW-Madison	358,688	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	434,805	0
84.335		Child Care Access Means Parents in School	UW-Whitewater	105,512	0
		Total Federal Program 84.335		<u>1,301,540</u>	<u>0</u>
84.358		Rural Education	DPI	320,150	309,794
84.365		English Language Acquisition State Grants	UW-Milwaukee	540,388	0
84.365		English Language Acquisition State Grants	UW-Madison	586,822	0
84.365		English Language Acquisition State Grants	DPI	9,246,166	8,749,941
		Total Federal Program 84.365		<u>10,373,376</u>	<u>8,749,941</u>
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	DPI	29,835,467	28,192,182
84.369		Grants for State Assessments and Related Activities	DPI	7,772,814	0
84.372		Statewide Longitudinal Data Systems	DPI	471,253	0
84.421		Disability Innovation Fund (DIF)	DWD	6,276,362	0
84.422		American History and Civics Education	UW-Parkside	29,554	0
84.424		Student Support and Academic Enrichment Program	DPI	20,621,282	19,757,975
Education Stabilization Fund:					
84.425	84.425C	COVID-19 - Education Stabilization Fund	Gov	0	0
84.425	84.425C	COVID-19 - Education Stabilization Fund (from Gov)	DPI	866,792	819,131
84.425	84.425D	COVID-19 - Education Stabilization Fund	DPI	283,936,968	283,768,826
84.425	84.425R	COVID-19 - Education Stabilization Fund	Gov	0	0
84.425	84.425R	COVID-19 - Education Stabilization Fund (from Gov)	DPI	5,381,770	0
84.425	84.425U	COVID-19 - Education Stabilization Fund	DPI	764,171,066	759,442,138
84.425	84.425V	COVID-19 - Education Stabilization Fund	Gov	0	0
84.425	84.425V	COVID-19 - Education Stabilization Fund (from Gov)	DPI	32,622,761	0
84.425	84.425W	COVID-19 - Education Stabilization Fund	DPI	2,890,767	2,307,464
84.425	84.425C; S425C210035	COVID-19 - Education Stabilization Fund (from DOA)	UW System Administration	3,184	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.425	84.425K	COVID-19 - Education Stabilization Fund (from DPI)	CANPB	505,830	492,319
		Total Education Stabilization Fund		1,090,379,138	1,046,829,878
Other Federal Financial Assistance:					
84.N/A	22-C0247	School-Based Mental Health Professionals Program (from DPI)	UW-Green Bay	102,384	0
84.N/A	22-C0622	Federal School-Based Mental Health Professionals (from DPI)	UW-Milwaukee	191	0
84.N/A	22-C0622	Helen Bader School of Social Welfare (HBSSW) Social Work Program-UWM-FY 2021-2024 (from DPI)	UW-Milwaukee	119,164	0
84.N/A	23-C0650	Collaborate on the implementation of the federal School Based Mental Health Professionals (SBMHP) Program (from DPI)	UW-Superior	36,325	0
84.N/A	SFA	Administrative Cost Allowance	UW-Eau Claire	220,061	0
84.N/A	SFA	Administrative Cost Allowance	UW-Green Bay	107,138	0
84.N/A	SFA	Administrative Cost Allowance	UW-Milwaukee	(5,086)	0
84.N/A	SFA	Administrative Cost Allowance	UW-Parkside	35,831	0
84.N/A	SFA	Administrative Cost Allowance	UW-Platteville	73,129	0
84.N/A	SFA	Administrative Cost Allowance	UW-River Falls	94,668	0
84.N/A	SFA	Administrative Cost Allowance	UW-Stevens Point	137,678	0
84.N/A	SFA	Administrative Cost Allowance	UW-Stout	139,917	0
84.N/A	SFA	Administrative Cost Allowance	UW-Superior	5,113	0
84.N/A	SFA	Campus Based Overhead	UW-La Crosse	90,390	0
84.N/A	SFA	Federal Work Study Program - Job Location and Development	UW-Milwaukee	2,566	0
84.N/A	SFA	Fin Aid Allowance FY23	UW-Milwaukee	8,219	0
84.N/A	SFA	Financial Aid Administrative Allowance	UW-Milwaukee	60,520	0
84.N/A		DED-Title III STRONG	UW-Stout	256,987	0
		Subtotal Direct Grants		1,877,406,839	1,662,111,532
Subgrants:					
84.295	35173-EDU	Ready-To-Learn Television (from CORPORATION FOR PUBLIC BROADCASTING)	UW-Madison	172,905	22,000
84.411	11-WI05-2021I3WNTS	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from NATIONAL WRITING PROJECT)	UW-Madison	1	0
84.425	COVID-19; 84.425D	COVID-19 - Education Stabilization Fund (from Granton Area School District)	UW-Stevens Point	44,706	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	55,371	0
84.N/A	Contract Signed 9/23/2019	The Pathway to Academic Success: A Cognitive Strategies Approach to Text-Based Academic Writing to Improve Educational Outcomes for Secondary English Learners (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Milwaukee	15,100	0
		Subtotal Subgrants		288,084	22,000
		TOTAL U.S. DEPARTMENT OF EDUCATION		1,877,694,924	1,662,133,532
CONSUMER PRODUCT SAFETY COMMISSION					
Direct Grants:					
87.N/A	61320618K0018	Consumer Product Safety Commission	DHS	2,280	0
		Subtotal Direct Grants		2,280	0
		TOTAL CONSUMER PRODUCT SAFETY COMMISSION		2,280	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
Direct Grants:					
89.003		National Historical Publications and Records Grants	UW-Madison	4,875	0
89.003		National Historical Publications and Records Grants	WHS	171,917	0
		Subtotal Direct Grants		176,792	0
		TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		176,792	0
ELECTION ASSISTANCE COMMISSION:					
Direct Grants:					
90.404	EAC-ELSEC18WI	HAVA Election Security Grants	Elections	2,144,032	584,229
		Subtotal Direct Grants		2,144,032	584,229
		TOTAL ELECTION ASSISTANCE COMMISSION		2,144,032	584,229

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
		Direct Grants:			
93.008	435100-G24-MRCSTTRONG-08	Medical Reserve Corps Small Grant Program (from DHS)	DATCP	1,192	0
93.008		Medical Reserve Corps Small Grant Program	DHS	237,723	164,623
		Total Federal Program 93.008		<u>238,915</u>	<u>164,623</u>
93.011		National Organizations for State and Local Officials (from DHS)	UW-Green Bay	36,262	0
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	66,717	0
93.042		COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	181,304	0
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	DHS	557,605	0
		Total Federal Program 93.042		<u>738,909</u>	<u>0</u>
93.043		COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	157,075	157,075
93.043		Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	DHS	528,561	528,561
		Total Federal Program 93.043		<u>685,636</u>	<u>685,636</u>
		Aging Cluster:			
93.044		COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	3,178,310	2,800,632
93.044		Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	DHS	7,690,663	7,396,989
		Total Federal Program 93.044		<u>10,868,973</u>	<u>10,197,621</u>
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services (from DHS)	UW-Madison	107	0
93.045		COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	5,034,465	4,561,428
93.045		Special Programs for the Aging, Title III, Part C, Nutrition Services	DHS	16,166,907	15,803,623
		Total Federal Program 93.045		<u>21,201,478</u>	<u>20,365,051</u>
93.053		Nutrition Services Incentive Program	DHS	2,435,274	2,435,274
		Total Aging Cluster		<u>34,505,725</u>	<u>32,997,946</u>
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (from DHS)	UW-Whitewater	221,140	0
93.048		COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	38,800	9,820
		Total Federal Program 93.048		<u>259,939</u>	<u>9,820</u>
93.052		COVID-19 - National Family Caregiver Support, Title III, Part E	DHS	726,028	620,003
93.052		National Family Caregiver Support, Title III, Part E	DHS	3,530,422	3,449,038
		Total Federal Program 93.052		<u>4,256,450</u>	<u>4,069,041</u>
93.061		Innovations in Applied Public Health Research	UW-Madison	321,802	0
93.065		Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	UW-Madison	225,353	0
93.069		Public Health Emergency Preparedness	DHS	13,026,814	7,037,476
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	43,710	0
93.070		COVID-19 - Environmental Public Health and Emergency Response	DHS	11,417	0
93.070		Environmental Public Health and Emergency Response	DHS	1,160,526	336,056
		Total Federal Program 93.070		<u>1,215,654</u>	<u>336,056</u>
93.071		Medicare Enrollment Assistance Program	DHS	759,991	545,994
93.072		Lifespan Respite Care Program	DHS	769,329	695,924

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	131,781	0
93.090		COVID-19 - Guardianship Assistance	DCF	79,822	0
93.090		Guardianship Assistance	DCF	5,367,056	66,500
		Total Federal Program 93.090		5,446,878	66,500
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	UW-Madison	84,589	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from DHS)	UW-Madison	218,749	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	598,895	596,510
		Total Federal Program 93.092		902,234	596,510
93.103		COVID-19 - Food and Drug Administration Research	UW-Madison	(1,059)	0
93.103		Food and Drug Administration Research	UW-Madison	80,053	0
93.103	U19FD007105	Food and Drug Administration Research	DATCP	387,269	0
93.103	U2FFD007415	Food and Drug Administration Research	DATCP	718,473	0
		Total Federal Program 93.103		1,184,736	0
93.107		Area Health Education Centers	UW-Madison	971,534	971,534
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,284,057	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	57,077	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	705,610	543,817
93.110		Maternal and Child Health Federal Consolidated Programs (from DHS)	DPI	4,999	0
		Total Federal Program 93.110		2,051,742	543,817
93.113		Environmental Health	UW-Madison	244,778	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs (from DHS)	UW-Madison	24,448	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	742,578	33,254
		Total Federal Program 93.116		767,027	33,254
93.121		Oral Diseases and Disorders Research	UW-Madison	39,777	0
93.124		Nurse Anesthetist Traineeship	UW-Oshkosh	6,649	0
93.127		Emergency Medical Services for Children	DHS	112,312	88,451
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	243,551	102,052
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-Madison	939,647	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from UW-Milwaukee)	UW-Madison	14,388	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	4,706,880	3,016,252
		Total Federal Program 93.136		5,660,916	3,016,252
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DHS	903,940	847,218
93.155		Rural Health Research Centers	UW-Madison	1,754,423	1,748,686
93.165		Grants to States for Loan Repayment	UW-Madison	303,477	0
93.172		Human Genome Research	UW-Madison	9,883	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	1,135,438	43,127
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	447,714	0
93.191		Graduate Psychology Education	UW-Milwaukee	50,519	0
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	320,836	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	8,952	0
93.217		Family Planning Services (from DHS)	UW-Madison	109,199	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.217		Family Planning Services	DHS	3,158,557	2,204,213
		Total Federal Program 93.217		3,267,756	2,204,213
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	461,904	0
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (from DHS)	UW-Madison	188,820	0
93.235		Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	DHS	819,409	627,704
		Total Federal Program 93.235		1,008,229	627,704
93.236		Grants to States to Support Oral Health Workforce Activities (from DHS)	UW-Madison	187,257	72,114
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	380,421	33,448
		Total Federal Program 93.236		567,678	105,562
93.240		State Capacity Building	DHS	584,364	0
93.242		Mental Health Research Grants	UW-Madison	1,132,366	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	3,406,402	932,176
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Whitewater	80,375	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Green Bay	29,293	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from DHS)	UW-Madison	136,516	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	2,815,562	2,473,216
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DOC	95,880	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	2,283,293	1,401,429
		Total Federal Program 93.243		8,847,321	4,806,821
93.247		Advanced Education Nursing Grant Program	UW-Milwaukee	606,415	82,804
93.251		Universal Newborn Hearing and Screening	UW-Whitewater	3,500	0
93.251		Universal Newborn Hearing and Screening	DHS	317,172	280,457
		Total Federal Program 93.251		320,671	280,457
93.262		Occupational Safety and Health Program	UW-Stout	(1)	0
93.262		Occupational Safety and Health Program	DHS	392,705	0
		Total Federal Program 93.262		392,704	0
93.268		Immunization Cooperative Agreements (from DHS)	UW-Madison	166,383	0
93.268		Immunization Cooperative Agreements (from DHS)	UW-Madison	2,393,528	2,026,691
93.268		COVID-19 - Immunization Cooperative Agreements	DHS	14,923,877	6,724,953
93.268		Immunization Cooperative Agreements	DHS	69,806,130	2,480,019
		Total Federal Program 93.268 (Note 10)		87,289,919	11,231,663
93.270		Viral Hepatitis Prevention and Control (from DHS)	UW-Madison	115,026	0
93.270		Viral Hepatitis Prevention and Control	DHS	491,996	0
		Total Federal Program 93.270		607,022	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	42,707	0
93.297		Teenage Pregnancy Prevention Program (from DHS)	UW-Madison	62,364	0
93.297		Teenage Pregnancy Prevention Program	DHS	372,132	213,183
93.297		Teenage Pregnancy Prevention Program (from DHS)	DPI	47,368	0
		Total Federal Program 93.297		481,864	213,183
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	707,290	667,524
93.307		Minority Health and Health Disparities Research	UW-Madison	(29,678)	0
93.319		Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	UW-Madison	666,869	181,702

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	15,072,360	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Green Bay	418,690	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	UW-Madison	3,909,709	123,811
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from UW-Madison)	UW-Milwaukee	9,747	0
93.323	43500-0000049521	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	DATCP	58,928	0
93.323	435100-G22-ELCWEC-00	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (from DHS)	DATCP	29,259	0
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	41,117,067	8,372,230
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	5,698,690	751,792
Total Federal Program 93.323 (Note 17)				66,314,450	9,247,833
93.324		COVID-19 - State Health Insurance Assistance Program	DHS	42,353	0
93.324		State Health Insurance Assistance Program	DHS	1,115,222	626,716
Total Federal Program 93.324				1,157,575	626,716
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	UW-Madison	3,356,674	779,704
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges (from UW-Madison)	UW System Administration	177,966	0
Total Federal Program 93.332				3,534,640	779,704
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	UW-Madison	92,029	0
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	DHS	221,457	146,699
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	DPI	20,500	0
Total Federal Program 93.334				333,986	146,699
93.336		Behavioral Risk Factor Surveillance System	DHS	523,389	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	830,176	0
93.351		Research Infrastructure Programs	UW-Madison	256,712	0
93.352		Construction Support	UW-Madison	183,830	0
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (from DHS)	UW-Madison	39,693	0
93.354		COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	14,496,070	8,205,312
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	DHS	231,894	132,287
Total Federal Program 93.354				14,767,657	8,337,599
93.361		Nursing Research	UW-Madison	30,929	0
93.367	1U2FFD008070	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	297,379	0
93.367	5U18FD006394	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	170,850	0
Total Federal Program 93.367				468,229	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.369		ACL Independent Living State Grants	DHS	344,265	344,265
93.369		COVID-19 - ACL Independent Living State Grants	DHS	12,990	12,990
		Total Federal Program 93.369		357,255	357,255
93.387		National and State Tobacco Control Program (from DHS)	UW-Madison	403,455	0
93.387		National and State Tobacco Control Program	DHS	1,070,913	62,803
		Total Federal Program 93.387		1,474,368	62,803
93.391		Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (from DHS)	UW-Madison	442,241	83,754
93.391		Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (from DHS)	UW-Madison	256,245	0
93.391		COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	DHS	7,929,241	2,557,152
		Total Federal Program 93.391		8,627,727	2,640,906
93.393		Cancer Cause and Prevention Research	UW-Madison	64,096	0
93.396		Cancer Biology Research	UW-Madison	252,997	0
93.398		Cancer Research Manpower	UW-Madison	1,472,350	0
93.399		Cancer Control (from DHS)	UW-Madison	1,060,016	0
93.413		The State Flexibility to Stabilize the Market Grant Program	OCI	67,225	0
93.423		1332 State Innovation Waivers	OCI	208,266,455	0
93.426		The National Cardiovascular Health Program (from DHS)	UW-Madison	8,721	0
93.426		The National Cardiovascular Health Program	DHS	1,098,483	687,025
		Total Federal Program 93.426		1,107,204	687,025
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from UW-Madison)	UW-Stout	10,710	0
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Whitewater	(221)	0
93.434		Every Student Succeeds Act/Preschool Development Grants	DCF	6,673,959	4,136,416
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	CANPB	209,472	174,963
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	DPI	543,953	0
		Total Federal Program 93.434		7,427,163	4,311,379
93.435		The Innovative Cardiovascular Health Program (from DHS)	UW-Madison	49,848	0
93.435		The Innovative Cardiovascular Health Program	DHS	944,151	564,737
		Total Federal Program 93.435		994,000	564,737
93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (from DHS)	UW-Madison	18,566	0
93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	DHS	397,504	354,523
		Total Federal Program 93.436		416,070	354,523
93.439		State Physical Activity and Nutrition (SPAN)	DHS	263,317	61,654
93.464		ACL Assistive Technology	DHS	504,344	394,902
93.464		ACL Assistive Technology (from DHS)	DOC	30,500	0
93.464		COVID-19 - ACL Assistive Technology	DHS	80,000	0
		Total Federal Program 93.464		614,844	394,902
93.470		Alzheimer's Disease Program Initiative (ADPI)	DHS	242,038	195,136
93.472		Title IV-E Prevention Program	DCF	434,523	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (from DHS)	UW-Madison	434,981	0
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	DHS	113,409	0
		Total Federal Program 93.478		548,390	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.493		Congressional Directives	DHS	968,636	966,896
93.495		Community Health Workers for Public Health Response and Resilient (from DHS)	UW-Madison	2,259,622	169,440
93.495		COVID-19 - Community Health Workers for Public Health Response and Resilient (from DHS)	UW-Madison	175,554	105,517
93.495		COVID-19 - Community Health Workers for Public Health Response and Resilient	DHS	3,905,397	2,861,808
Total Federal Program 93.495				<u>6,340,573</u>	<u>3,136,766</u>
93.497		COVID-19 - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	DCF	939,385	939,385
93.499		COVID-19 - Low Income Household Water Assistance Program	DOA	333,537	254,903
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Madison	2,653,136	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from UW-Madison)	UW-Milwaukee	2,360,140	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program	DCF	6,208,409	4,452,297
Total Federal Program 93.556				<u>11,221,685</u>	<u>4,452,297</u>
93.558		Temporary Assistance for Needy Families	DCF	203,592,697	34,802,430
93.558		Temporary Assistance for Needy Families (from DCF)	DOA	1,064,390	1,003,528
93.558		Temporary Assistance for Needy Families (from DCF)	DOR	61,725,000	0
Total Federal Program 93.558				<u>266,382,087</u>	<u>35,805,958</u>
93.563		Child Support Services	DCF	75,024,693	64,992,491
93.564		Child Support Services Research	DCF	166,798	35,592
93.566		Refugee and Entrant Assistance State/Replacement Designee Administered Programs	DCF	13,237,296	11,053,802
93.568		Low-Income Home Energy Assistance	DOA	119,337,758	32,180,625
93.569		Community Services Block Grant	DCF	8,629,580	8,402,359
CCDF Cluster:					
93.575		Child Care and Development Block Grant	UW-La Crosse	108,457	0
93.575		Child Care and Development Block Grant	UW-La Crosse	25,849	0
93.575		Child Care and Development Block Grant	UW-Madison	132,148	11,773
93.575		Child Care and Development Block Grant (from DCF)	UW-La Crosse	1,675	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Platteville	98,171	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Platteville	22,797	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Stevens Point	129,129	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Stout	16,458	0
93.575		Child Care and Development Block Grant (from DCF)	UW-Whitewater	2,135	0
93.575		COVID-19 - Child Care and Development Block Grant (from DCF)	UW-Stevens Point	1,675	0
93.575		Child Care and Development Block Grant	DCF	171,134,412	16,932,445
93.575		Child Care and Development Block Grant (from CANPB)	BPDD	47,475	0
93.575		Child Care and Development Block Grant (from DCF)	DPI	104,084	94,119
93.575		COVID-19 - Child Care and Development Block Grant	DCF	135,858,210	35,020,471
93.575		COVID-19 - Child Care and Development Block Grant (from DCF)	CANPB	2,437,434	2,252,353
Total Federal Program 93.575				<u>310,120,110</u>	<u>54,311,161</u>
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	50,997,244	15,127,590
Total CCDF Cluster				<u>361,117,354</u>	<u>69,438,751</u>
93.583		Refugee and Entrant Assistance Wilson/Fish Program	DCF	371,783	238,046
93.586		State Court Improvement Program	Courts	662,827	0
93.590		COVID-19 - Community-Based Child Abuse Prevention Grants (from DHS)	UW-Madison	4,457	0
93.590		Community-Based Child Abuse Prevention Grants	CANPB	823,490	717,438
93.590		Community-Based Child Abuse Prevention Grants (from CANPB)	BPDD	2,525	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.590		COVID-19 - Community-Based Child Abuse Prevention Grants	CANPB	1,544,139	1,519,516
		Total Federal Program 93.590		2,374,611	2,236,954
93.597		Grants to States for Access and Visitation Programs	DCF	92,107	92,107
93.599		Chafee Education and Training Vouchers Program (ETV)	DCF	536,637	536,637
Head Start Cluster:					
93.600		Head Start	UW-Oshkosh	7,708,490	0
93.600		Head Start (from DCF)	UW-Oshkosh	425,504	0
93.600		Head Start	DCF	171,434	0
93.600		Head Start (from DCF)	DPI	21,000	0
		Total Head Start Cluster		8,326,428	0
93.603		Adoption and Legal Guardianship Incentive Payments Program	DCF	492,774	0
93.630		COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants	BPDD	7,030	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,410,154	234,547
		Total Federal Program 93.630		1,417,184	234,547
93.631		Developmental Disabilities Projects of National Significance	BPDD	220,205	57,216
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	819,038	39,776
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from UW-Madison)	UW-Whitewater	34,093	0
93.632	3,755	University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from UW-Madison)	UW-Whitewater	10,385	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service (from UW System Administration)	BPDD	49,725	6,934
		Total Federal Program 93.632		913,241	46,710
93.639		COVID-19 - Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services	DHS	31,117	0
93.643		Children's Justice Grants to States	DOJ	360,860	126,629
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,482,753	4,248,084
93.658		Foster Care Title IV-E (from DCF)	UW-Milwaukee	426,127	0
93.658		Foster Care Title IV-E (from DCF)	UW-Eau Claire	239,547	0
93.658		Foster Care Title IV-E (from DCF)	UW-Madison	1,416,698	0
93.658		COVID-19 - Foster Care Title IV-E	DCF	248,400	0
93.658		Foster Care Title IV-E	DCF	75,345,444	64,685,575
		Total Federal Program 93.658		77,676,216	64,685,575
93.659		Adoption Assistance	DCF	52,935,484	1,981,768
93.659		COVID-19 - Adoption Assistance	DCF	810,744	0
		Total Federal Program 93.659 (Note 18)		53,746,228	1,981,768
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	DHS	90,093	90,093
93.667		Social Services Block Grant	DHS	33,319,067	32,295,779
93.667		Social Services Block Grant (from DHS)	DCF	9,512,816	7,285,236
		Total Federal Program 93.667		42,831,883	39,581,015
93.669		Child Abuse and Neglect State Grants	DCF	1,071,895	804,253
93.671		COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	2,389,325	2,274,098
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	2,436,663	2,273,147
		Total Federal Program 93.671		4,825,988	4,547,245
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	DCF	2,762,960	2,277,337

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.732		Mental and Behavioral Health Education and Training Grants	UW-Madison	2,847,630	1,520,535
93.732		Mental and Behavioral Health Education and Training Grants	UW-Milwaukee	507,960	0
		Total Federal Program 93.732		3,355,591	1,520,535
93.747		COVID-19 - Elder Abuse Prevention Interventions Program	DHS	1,890,878	811,423
93.767		Children's Health Insurance Program (from DNR)	UW-Madison	894,198	0
93.767		Children's Health Insurance Program	DHS	222,332,668	9,377,318
93.767		COVID-19 - Children's Health Insurance Program	DHS	1,979,618	0
		Total Federal Program 93.767		225,206,484	9,377,318
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,373,266	0
93.777		COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	142,236	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	14,127,802	0
		Total Federal Program 93.777		14,270,038	0
93.778		Medical Assistance Program	UW-Whitewater	8,116	0
93.778		Medical Assistance Program (from DHS)	UW-Madison	1,052,554	321,861
93.778		Medical Assistance Program (from DHS)	UW-Green Bay	323,231	0
93.778		Medical Assistance Program (from DHS)	UW-Madison	391,481	0
93.778		ARRA - Medical Assistance Program	DHS	15,688	0
93.778		COVID-19 - Medical Assistance Program	DHS	82,119,434	0
93.778		Medical Assistance Program	DHS	7,757,805,438	76,404,610
		Total Federal Program 93.778		7,841,715,941	76,726,471
		Total Medicaid Cluster (Note 3)		7,857,359,245	76,726,471
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	151,946	0
93.788		Opioid STR	UW-Madison	30,121	0
93.788		Opioid STR (from DHS)	UW-Madison	65,376	0
93.788		Opioid STR (from DHS)	UW-Madison	1,777,994	1,052,033
93.788		Opioid STR (from DHS)	UW-Milwaukee	408,100	0
93.788		Opioid STR (from UW-Milwaukee)	UW-Madison	45,968	0
93.788		Opioid STR	DHS	15,394,465	14,650,617
		Total Federal Program 93.788		17,722,024	15,702,650
93.791		Money Follows the Person Rebalancing Demonstration	DHS	6,533,513	89,048
93.810		Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	DHS	510,559	231,925
93.837		Cardiovascular Diseases Research	UW-Madison	616,805	0
93.839		Blood Diseases and Resources Research	UW-Madison	308,081	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	49,792	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	918,778	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	408,555	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,045,610	0
93.859		Biomedical Research and Research Training	UW-Madison	4,448,811	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	272,085	0
		Total Federal Program 93.859		4,720,896	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,030,954	0
93.866		Aging Research	UW-Madison	750,161	44,047
93.867		Vision Research	UW-Madison	118,372	0
93.870		Maternal, Infant and Early Childhood Homevisiting Grant Program (from DCF)	UW-Milwaukee	1,071,373	0
93.870		COVID-19 - Maternal, Infant and Early Childhood Homevisiting Grant Program	DCF	976,176	976,176

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.870		Maternal, Infant and Early Childhood Homevisiting Grant Program	DCF	9,375,222	7,810,031
		Total Federal Program 93.870		11,422,771	8,786,207
93.877		Autism Collaboration, Accountability, Research, Education, and Support (CARES) Act of 2014 (from UW-Madison)	UW-Milwaukee	53,007	0
93.879		Medical Library Assistance	UW-Madison	551,046	0
93.884		Primary Care Training and Enhancement	UW-Madison	209,592	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	3,593,036	2,619,706
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	69,933	0
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	DHS	2,826,275	1,343,742
		Total Federal Program 93.898		2,896,208	1,343,742
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	220,024	0
93.917		HIV Care Formula Grants (from DHS)	UW-Madison	259,297	0
93.917		HIV Care Formula Grants	DHS	9,055,612	8,010,114
		Total Federal Program 93.917		9,314,909	8,010,114
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	595,556	0
93.940		HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	321,006	0
93.940		HIV Prevention Activities Health Department Based	DHS	1,849,857	562,325
		Total Federal Program 93.940		2,170,863	562,325
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHS	146,508	101,240
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	175,313	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Green Bay	209,099	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Madison	937,407	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Milwaukee	9,947	0
93.958		Block Grants for Community Mental Health Services (from DHS)	UW-Whitewater	1,300,202	935,000
93.958		Block Grants for Community Mental Health Services (from UW-Green Bay)	UW-Madison	17,415	0
93.958		Block Grants for Community Mental Health Services	DHS	13,545,622	10,614,217
93.958		Block Grants for Community Mental Health Services (from DHS)	DPI	9,952	0
93.958		COVID-19 - Block Grants for Community Mental Health Services	DHS	9,000,210	8,449,880
		Total Federal Program 93.958		25,029,853	19,999,097
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	348,739	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Madison	586,893	189,281
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Milwaukee	7,805	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Stevens Point	95,665	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	UW-Whitewater	340,602	28,000
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	23,339,439	20,589,241
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DCF	2,939,794	2,939,794
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOC	987,676	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from DHS)	DOJ	142,706	0
93.959		COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	DHS	11,728,288	10,499,569
		Total Federal Program 93.959		40,517,607	34,245,885

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.967		Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (from DHS)	UW-Madison	329,448	0
93.967		Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	DHS	3,385,493	1,103,423
93.967		COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	DHS	0	0
Total Federal Program 93.967				3,714,941	1,103,423
93.970		Health Professions Recruitment Program for Indians	UW-Madison	207,696	0
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants (from DHS)	UW-Madison	2,012,330	0
93.977		COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	1,128,486	820,072
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	DHS	1,266,109	670,784
Total Federal Program 93.977				4,406,925	1,490,856
93.981		Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	DPI	84,183	0
93.988		Cooperative Agreements for Diabetes Control Programs (from DHS)	UW-Madison	23,485	0
93.988		Cooperative Agreements for Diabetes Control Programs	DHS	553,132	275,184
Total Federal Program 93.988				576,617	275,184
93.991		Preventive Health and Health Services Block Grant (from DHS)	UW-Madison	518	0
93.991		Preventive Health and Health Services Block Grant	DHS	2,932,014	884,229
Total Federal Program 93.991				2,932,533	884,229
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Madison	899,847	0
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	UW-Milwaukee	(161)	0
93.994		Maternal and Child Health Services Block Grant to the States	DHS	11,846,756	8,088,029
93.994		Maternal and Child Health Services Block Grant to the States (from DHS)	DPI	106,837	0
Total Federal Program 93.994				12,853,279	8,088,029
93.998		Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	UW-Madison	593,960	0
Other Federal Financial Assistance:					
93.N/A	72120	COVID-19 - WI DCF Child Care Covid19 (from DCF)	UW-Eau Claire	347,410	0
93.N/A	200-2017-92549	Vital Status Coop Program	DHS	431,936	0
93.N/A	23-C0246	COVID-19 - Project AWARE 2022-2023 (from DPI)	UW-Madison	3,413	0
93.N/A	23IPA2313809	Intergovernmental Personnel Assignment	UW-Madison	76,108	0
93.N/A	23IPA2313811	Intergovernmental Personnel Assignment	UW-Madison	58,181	0
93.N/A	23IPA2313812	Intergovernmental Personnel Assignment	UW-Madison	13,460	0
93.N/A	24-C0229	Project AWARE 2023-2024 (from DPI)	UW-Madison	86,475	0
93.N/A	24-C1017	Project AWARE3 2023-2024 (from DPI)	UW-Madison	27,404	0
93.N/A	285932	Ryan White HIV Care (from DHS)	UW-Madison	734,989	0
93.N/A	435100-A23-AsthmaSafeH-00	COVID-19 - Asthma Care Program (from DHS)	UW-Madison	75,281	0
93.N/A	435100-G21-TOBCONPRO-05	Wisconsin Tobacco Prevention and Control Program (from DHS)	UW-Madison	(26,197)	0
93.N/A	435100-G23-3236646-380 60265	COVID-19 - DHS- NP Colp Rural Training (from DHS)	UW-Madison	12,500	0
93.N/A	435100-G23-9210477-380	WWP-UWM Nursing AAHO (from DHS)	UW-Milwaukee	5	0
93.N/A	435100-G23-LEADSAFEPRO-33	DPH/BEOH LSHP FY23 (from DHS)	UW-Madison	326,244	0
93.N/A	435200-G24-23236646-80	TWI-PDO 2023-2024 (from DHS)	UW-Madison	76,158	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	435200-G24-23236646-80 X1	988 Data Congressional (from DHS)	UW-Madison	9,939	0
93.N/A	75D30121P11031	National Death Index	DHS	52,450	0
93.N/A	75D30122D13018	Vital Statis Coop Program	DHS	312,701	0
93.N/A	75D30122P13937	National Death Index	DHS	88,354	0
93.N/A	75F10121C00009	Tobacco Retail Inspections	DHS	352,454	0
93.N/A	75F40122C00090 (Contract)	Mammography Inspections	DHS	435,485	0
93.N/A	75N93021C00006	COVID-19 - MHC Contract renewal yr 3	UW-Madison	102,259	0
93.N/A	CCC Payment Prg. A - Round 4	COVID-19 - DCF - RND 4 PRG A - FEB 2024 (from DCF)	UW-Stevens Point	1,747	0
93.N/A	CCC Payment Prg. B - Round 4	COVID-19 - Child Care Counts: Stabilization Payment Program B - Round 4 (from DCF)	UW-Stevens Point	1,785	0
93.N/A	CDC7105-0237-1	Change Lab Curriculum	DHS	21,152	0
93.N/A	Grant Agreement 12/08/23	UW-Green Bay's HCBS Management Training Series (from DHS)	UW-Green Bay	368,404	0
93.N/A	P000017512; R000017720	COVID-19 - Child Care Counts: COVID 19 Supplementary Payment Program A and B (from DCF)	UW-Madison	13,866	0
93.N/A	P000017512; R000017720	COVID-19 - New Project-SPP Dec 2022 (from DCF)	UW-Madison	4,691	0
93.N/A	P000017512; R000017720	COVID-19 - SPP Payments (from DCF)	UW-Madison	(172)	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, April 2022 payment (from DCF)	UW-Madison	(994)	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, April 2023 Payment (from DCF)	UW-Madison	28,090	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, April 2024 Payment (from DCF)	UW-Madison	19,690	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, August 2023 Payment (from DCF)	UW-Madison	21,291	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, December 2023 Payment (from DCF)	UW-Madison	9,324	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Feb 2023 payment (from DCF)	UW-Madison	3,910	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Feb 2024 Payment (from DCF)	UW-Madison	11,670	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2022 payment (from DCF)	UW-Madison	(73)	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2023 (from DCF)	UW-Madison	4,159	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2023 Payment (from DCF)	UW-Madison	500	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, February 2024 Payment (from DCF)	UW-Madison	15,154	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Jan 2024 Payment (from DCF)	UW-Madison	13,666	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, January 2023 Payment (from DCF)	UW-Madison	4,020	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Jul 2023 Payment (from DCF)	UW-Madison	10,927	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, July 2023 Payment (from DCF)	UW-Madison	17,573	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Jun 2023 Payment (from DCF)	UW-Madison	10,769	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, June 2023 Payment (from DCF)	UW-Madison	19,769	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, March 2023 Payment (from DCF)	UW-Madison	29,483	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, March 2024 Payment (from DCF)	UW-Madison	15,074	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, May 2023 Payment (from DCF)	UW-Madison	33,113	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, May 2024 Payment (from DCF)	UW-Madison	6,524	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Nov 2023 Payment (from DCF)	UW-Madison	13,666	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.N/A	P000017512; R000017720	COVID-19 - SPP, November 2022 Payment (from DCF)	UW-Madison	74	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Oct 2023 Payment (from DCF)	UW-Madison	13,666	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, October 2022 Payment (from DCF)	UW-Madison	(74)	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, October 2023 Payment (from DCF)	UW-Madison	54,561	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, Sep 2023 Payment (from DCF)	UW-Madison	13,666	0
93.N/A	P000017512; R000017720	COVID-19 - SPP, September 2023 Payment (from DCF)	UW-Madison	21,695	0
93.N/A	Ryan White Part B 2022-2023	Ryan White Part B 2022-2023 (from DHS)	UW-Madison	10,465	0
93.N/A	SPP, April 2024 Payment	COVID-19 - CARES Act funding - Waisman Early Childhood Program (from DCF)	UW-Madison	5,317	0
93.N/A	SPP, Dec 2023 Payment	COVID-19 - Child Care Counts: COVID 19 Supplementary Payment Program A and B (from DCF)	UW-Madison	13,666	0
93.N/A	SPP, December 2023 Payment	COVID-19 - Child Care Counts: COVID 19 Supplementary Payment Program A and B for Eagle's Wing (from DCF)	UW-Madison	11,971	0
93.N/A	SPP, November 2023 Payment	COVID-19 - CARES Act funding - Waisman Early Childhood Program (from DCF)	UW-Madison	9,324	0
93.N/A	TPCP CDC 2022-23	TPCP CDC 2022-23 (from DHS)	UW-Madison	(4,229)	0
93.N/A	TPCP FDA Renewal 22-23	State Tobacco Retail Compliance Inspections (from DHS)	UW-Madison	1,210	0
93.N/A		COVID-19 - STAC	UW-Madison	6,648	0
93.N/A		DHHS NIOSH-MS Risk CTRL 23-24	UW-Stout	78,000	0
		Subtotal Direct Grants		9,825,347,899	649,227,912
Subgrants:					
93.048	90HDCR0007-01-00	COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (from US Aging)	BPDD	102,441	102,441
93.092	Agr Dtd 10/21/22	Affordable Care Act (ACA) Personal Responsibility Education Program (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	29,812	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	217	0
93.103	G-2310-04281	Food and Drug Administration Research (from Association of Food and Drug Officials)	DATCP	24,167	0
93.103	G-ME-2306-04116, G-2210-03581, G-2301-03845	Food and Drug Administration Research (from Association of Food and Drug Officials)	DATCP	40,636	0
93.110	FY23.609.005	Maternal and Child Health Federal Consolidated Programs (from UNIVERSITY OF COLORADO - DENVER)	UW-Madison	222,984	0
93.145	17693 Mod 6	AIDS Education and Training Centers (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	400,229	0
93.153		Coordinated Services and Access to Research for Women, Infants, Children, and Youth (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	117,591	0
93.243	00102369/00070224	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from UNIVERSITY OF MISSOURI-KANSAS CITY)	UW-Madison	247,639	0
93.243	00118581/00079829	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from UNIVERSITY OF MISSOURI-KANSAS CITY)	UW-Madison	258,649	0
93.243	00127262/00085802	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from UNIVERSITY OF MISSOURI-KANSAS CITY)	UW-Madison	405,702	0
93.243	1396003457A1	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee Public Schools)	DHS	26,828	0
93.243	BHDpsc67052019	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from MILWAUKEE COUNTY)	UW-Milwaukee	68,978	0
93.243	DPI Log #23-C0719	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of WI)	DPI	78,040	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243	FAIN#H79SM085027	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from SOJOURNER FAMILY PEACE CENTER)	UW-Milwaukee	18,848	0
93.243	H79SM090144	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from SUBSTANCE ABUSE & MENTAL HLTH SVC ADMIN)	UW-Milwaukee	6,570	0
93.243	HHSS283201700024 I75S20321F42001	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from NASMHPD)	DHS	133,237	0
93.243	Subaward #083123-DPI	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of WI, INC)	DPI	27,621	0
93.243	Training Agreement 4/14/23	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of Wisconsin)	UW-Green Bay	26,981	0
93.243	Training Agreement 9/27/23	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Mental Health America of Wisconsin)	UW-Green Bay	34,692	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from CHILD HEALTH AND DEVELOPMENT INSTITUTE)	UW-Milwaukee	12,000	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from COMMUNITY ADVOCATES PUBLIC POLICY INST)	UW-Madison	44,258	0
93.350	2TL1TR001437-06	National Center for Advancing Translational Sciences (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	43,673	0
93.350	CTSI TL1	National Center for Advancing Translational Sciences (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	39,980	0
93.421	5 NU38OT000297	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from CSTE)	DHS	30,000	0
93.421	5-NU38OT000286-5-02	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from NACDD)	DHS	232,445	155,176
93.421	NU38OT000294-01-00	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from APHA)	DHS	26,655	0
93.421	sG2329_AG-0958	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (from NATIONAL NETWORK OF PUBLIC HEALTH INSTIT)	UW-Madison	11,845	0
93.434	433001-A22-0001851-R02-01	Every Student Succeeds Act/Preschool Development Grants (from CHILD ABUSE & NEGLECT PREVENTION BOARD)	UW-Madison	77,075	0
93.470		Alzheimer's Disease Program Initiative (ADPI) (from Fox Valley Memory Project)	UW-Madison	63,283	0
93.516	SUBK00016915	Public Health Training Centers Program (from UNIVERSITY OF MICHIGAN)	UW-Madison	34,299	0
93.516	SUBK00019232	Public Health Training Centers Program (from UNIVERSITY OF MICHIGAN)	UW-Madison	33,431	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	7,620	0
93.631	E0001.520.3.0	Developmental Disabilities Projects of National Significance (from FAMILY VOICES, INC.)	UW-Madison	4,130	0
93.701	MIL117217	CTSI TL1 (Janson) (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	493	0
93.834		Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from WASHINGTON UNIVERSITY)	UW-Madison	(4,309)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	1,915	0
93.859		Biomedical Research and Research Training (from Boston University)	UW-Madison	17,336	0
93.859		Biomedical Research and Research Training (from Purdue University)	UW-Madison	774	0
93.866	Adv award req	Aging Research (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	0	0
93.866		Aging Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	0	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.946	40500-035-24244880	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (from GEORGIA DEPARTMENT OF PUBLIC HEALTH)	UW-Milwaukee	7,628	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage Co Coalition for Alcohol & Drug)	UW-Stevens Point	14,800	0
93.967	G2740 AG-1383	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (from NATIONAL NETWORK OF PUBLIC HEALTH INSTIT)	UW-Madison	15,619	0
93.967	G2874 AG-1541	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (from NATIONAL NETWORK OF PUBLIC HEALTH INSTIT)	UW-Madison	105,775	0
93.967	MHD-CDCPHI-001	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (from CITY OF MILWAUKEE HEALTH DEPT)	UW-Madison	76,732	0
93.N/A	0258-A406-4609	COVID-19 - CIVIC Yr 4 (from Mount Sinai School of Medicine)	UW-Madison	155,782	0
93.N/A	066LW23	COVID-19 - Living Well YR5 (from WI BOARD PEOPLE WITH DEVELOPMENTAL DISAB)	UW-Madison	12,849	0
93.N/A	433001-A22-0001851-000-01	Family Resource Center 22-23 (from CHILD ABUSE & NEGLECT PREVENTION BOARD)	UW-Madison	2,976	0
93.N/A	90ZJ0055-01-01	Preparing for Parenthood (from Rush University Medical Center)	UW-Milwaukee	250,427	0
93.N/A	Agr Dtd 9.15.23	COVID-19 - PFS Evaluation 2022-2023 (from LAC DU FLAMBEAU TRIBE)	UW-Madison	11,557	0
93.N/A	Agr Dtd 9.15.23	PFS Evaluation 2023-2024 (from LAC DU FLAMBEAU TRIBE)	UW-Madison	44,615	0
93.N/A	C151OAAAWM21	Health Literacy and COVID-19 (from City of Milwaukee)	UW-Madison	62,129	0
93.N/A	E20235536-00	Michigan Initiative to Promote Healthy Lifestyles (MI-PLH): Screening, Brief Intervention, Referral to Treatment (SBIRT) (from MICHIGAN (STATE OF))	UW-Madison	10,828	0
93.N/A	E20244625-00	CHESS Molfenter_SBIRT_MI HHS (from MICHIGAN (STATE OF))	UW-Madison	256,434	0
93.N/A	E2060464	COVID-19 - Aim 2:HEAL R-DEC (from GEORGE MASON UNIVERSITY)	UW-Madison	27,853	0
93.N/A	E2060464	COVID-19 - HEAL R-DEC #1 9/23/22-8/31/23 (from GEORGE MASON UNIVERSITY)	UW-Madison	95,526	0
93.N/A	MSN256654	PFS Evaluation 2021-2022 (from LAC DU FLAMBEAU TRIBE)	UW-Madison	(448)	0
93.N/A	OSP29546-01	COVID-19 - Mass year 4 continuation (from UNIVERSITY OF MASSACHUSETTS)	UW-Madison	46,515	0
93.N/A	RES600567	COVID-19 - SPARC REVA Proposal (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	1,947	0
93.N/A	Sosman_MCW_RyanWhite_PartB_202	Ryan White HIV/AIDS Program Part B from MCW (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	7,872	0
93.N/A	X23-164	COVID-19 - Butcher_Leidos_Biomed_2022 (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	23,736	0
93.N/A	Z-38855-115-504200	COVID-19 - Midwest Genetics Network (from MICHIGAN PUBLIC HEALTH INSTITUTE)	UW-Madison	5,546	0
93.N/A		Family Foundations Home Visiting Program (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	17,358	0
		Subtotal Subgrants		4,202,821	257,617
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		9,829,550,719	649,485,529
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
		Direct Grants:			
94.003		AmeriCorps State Commissions Support Grant	DOA	409,142	0
94.003		COVID-19 - AmeriCorps State Commissions Support Grant	DOA	198,363	0
		Total Federal Program 94.003		607,505	0
94.006		AmeriCorps State and National 94.006	UW-Eau Claire	75,162	0
94.006		AmeriCorps State and National 94.006 (from DOA)	UW-Eau Claire	12,890	0
94.006	Agreement No 21AFEWI001	AmeriCorps State and National 94.006 (from DHS)	DPI	323,651	0
94.006		AmeriCorps State and National 94.006	DOA	8,583,782	8,416,694
94.006		COVID-19 - AmeriCorps State and National 94.006	DOA	1,449,340	1,449,339
		Total Federal Program 94.006 (Note 3)		10,444,825	9,866,033
94.008		AmeriCorps Commission Investment Fund 94.008	DOA	234,465	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Foster Grandparent/Senior Companion Cluster:					
94.011		AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	DOC	4,413	0
		Total Foster Grandparent/Senior Companion Cluster		4,413	0
94.021		AmeriCorps Volunteer Generation Fund 94.021	DOA	229,497	0
94.026		AmeriCorps National Service and Civic Engagement Research Competition 94.026	UW-Whitewater	98,833	82,353
		Subtotal Direct Grants		11,619,539	9,948,386
Subgrants:					
94.006	22AC246326	AmeriCorps State and National 94.006 (from WI NATIONAL & COMMUNITY SERVICE BOARD)	UW-Madison	22,157	0
94.006	AD229136	AmeriCorps State and National 94.006 (from WI NATIONAL & COMMUNITY SERVICE BOARD)	UW-Madison	15,776	0
94.006	AD239148	AmeriCorps State and National 94.006 (from WI NATIONAL & COMMUNITY SERVICE BOARD)	UW-Madison	256,542	0
		Subtotal Subgrants		294,475	0
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				11,914,014	9,948,386
EXECUTIVE OFFICE OF THE PRESIDENT:					
Direct Grants:					
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	2,287,985	0
95.001		High Intensity Drug Trafficking Areas Program	DOJ	33,805	8,567
95.001		High Intensity Drug Trafficking Areas Program	DOT	28,584	0
		Total Federal Program 95.001		2,350,374	8,567
		Subtotal Direct Grants		2,350,374	8,567
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				2,350,374	8,567
SOCIAL SECURITY ADMINISTRATION:					
Direct Grants:					
Disability Insurance/SSI Cluster:					
96.001		Social Security Disability Insurance	DHS	35,381,184	0
		Total Disability Insurance/SSI Cluster		35,381,184	0
Other Federal Financial Assistance:					
96.N/A	28321324P00050062	Social Security Death Record Data	DHS	418,199	0
96.N/A	Social Security Act Section 222(d) and Section 1615	Social Security Reimbursements for Vocational Rehabilitation	DWD	6,036,000	0
96.N/A	SS00-14-61084/28321319P00050129	Social Security Admin Birth	DHS	475,368	0
96.N/A		Social Security Act Section 222(d) and Section 1615 (from DWD)	DHS	600,000	600,000
		Subtotal Direct Grants		42,910,750	600,000
Subgrants:					
96.007		Social Security Research and Demonstration (from MARQUETTE UNIVERSITY)	UW-Stout	(2)	0
		Subtotal Subgrants		(2)	0
TOTAL SOCIAL SECURITY ADMINISTRATION				42,910,749	600,000
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Direct Grants:					
97.008		Non-Profit Security Program	DMA	3,518,357	3,288,692
97.012		Boating Safety Financial Assistance	DNR	2,926,737	0
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	289,752	0
97.029		Flood Mitigation Assistance	DMA	23,203	18,754

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.036		COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DMA	29,222,808	17,691,049
97.036		COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DOA	5,891,920	0
97.036		COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DHS	76,152,276	0
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from DMA)	DNR	317,433	0
Total Federal Program 97.036 (Note 17)				<u>111,584,437</u>	<u>17,691,049</u>
97.039		Hazard Mitigation Grant	DMA	5,310,975	4,874,093
97.041		National Dam Safety Program	DNR	120,490	0
97.042		COVID-19 - Emergency Management Performance Grants	DMA	82,611	0
97.042		Emergency Management Performance Grants	DMA	6,596,564	4,199,888
Total Federal Program 97.042				<u>6,679,175</u>	<u>4,199,888</u>
97.043		State Fire Training Systems Grants	WTCS	13,121	13,121
97.044		Assistance to Firefighters Grant	WTCS	573,427	546,267
97.045		Cooperating Technical Partners	DNR	1,083,869	0
97.047		BRIC: Building Resilient Infrastructure and Communities	DMA	2,977,010	2,799,669
97.050	Lost Wages Assistance	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	DWD	(524,004)	0
97.067		Homeland Security Grant Program	DMA	3,709,335	1,176,156
97.067		Homeland Security Grant Program (from DMA)	DOJ	967,365	0
Total Federal Program 97.067				<u>4,676,700</u>	<u>1,176,156</u>
97.091		Homeland Security Biowatch Program	DNR	359,465	0
97.137		State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	DMA	71,268	0
97.137		State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program (from DMA)	DOA	6,412	0
Total Federal Program 97.137				<u>77,680</u>	<u>0</u>
Other Federal Financial Assistance:					
97.N/A		Funds from DHS for Narcan Saturation project	UW-Whitewater	80,609	0
Subtotal Direct Grants				<u>139,771,003</u>	<u>34,607,689</u>
Subgrants:					
97.024	LRO ID: 913400-011	Emergency Food and Shelter National Board Program (from Emergency Food and Shelter Program)	UW-Superior	2,161	0
Subtotal Subgrants				<u>2,161</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>139,773,164</u>	<u>34,607,689</u>
U.S. POSTAL INSPECTION SERVICE:					
Direct Grants:					
Other Federal Financial Assistance:					
99.N/A	eCitation-DOT	eCitation-DOT (from DOT)	DOJ	347,897	0
99.N/A		WI Contraband Parcel Task Force with United States Postal Inspection Service	DOJ	1,224	0
Subtotal Direct Grants				<u>349,121</u>	<u>0</u>
TOTAL U.S. POSTAL INSPECTION SERVICE				<u>349,121</u>	<u>0</u>
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				<u>16,833,554,619</u>	<u>3,295,176,316</u>

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
		Direct Research and Development Grants:			
10.001		Agricultural Research Basic and Applied Research	UW-Madison	5,805,091	0
10.001		Agricultural Research Basic and Applied Research	UW-Milwaukee	98,384	0
10.001		Agricultural Research Basic and Applied Research	UW-Platteville	86,402	0
10.001		Agricultural Research Basic and Applied Research	UW-Stevens Point	474	0
		Total Federal Program 10.001		<u>5,990,351</u>	<u>0</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	932,247	0
10.028		Wildlife Services	UW-Madison	18,613	0
10.028		Wildlife Services (from DNR)	UW-Madison	72,104	0
		Total Federal Program 10.028		<u>90,717</u>	<u>0</u>
10.069		Conservation Reserve Program	UW-Madison	65,099	0
10.072		Wetlands Reserve Program	UW-Madison	35,954	0
10.130		Coronavirus Food Assistance Program 1	UW-Madison	11	0
10.164		Wholesale Farmers and Alternative Market Development	UW-Madison	311,575	0
10.167		Transportation Services	UW-Madison	8,083	7,348
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Madison	789,359	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from DATCP)	UW-Whitewater	11,091	0
		Total Federal Program 10.170		<u>800,450</u>	<u>0</u>
10.175		Farmers Market and Local Food Promotion Program	UW-Madison	18,933	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	211,578	36,731
10.202		Cooperative Forestry Research	UW-Madison	805,363	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	69,037	0
		Total Federal Program 10.202		<u>874,399</u>	<u>0</u>
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	7,592,320	0
10.207		Animal Health and Disease Research	UW-Madison	43,180	0
10.241		Institute of Rural Partnerships (GP 778)	UW-Madison	1,218,315	0
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	258,783	27,210
10.303		Integrated Programs	UW-Madison	380,422	57,025
10.303		Integrated Programs	UW-Milwaukee	125,268	19,595
		Total Federal Program 10.303		<u>505,690</u>	<u>76,620</u>
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	1,171,006	91,331
10.309		Specialty Crop Research Initiative	UW-Madison	1,179,084	548,416
10.309		Specialty Crop Research Initiative	UW-Milwaukee	62,973	12,965
		Total Federal Program 10.309		<u>1,242,057</u>	<u>561,380</u>
10.310		Agriculture and Food Research Initiative (AFRI)	UW-La Crosse	56,049	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	12,501,883	1,887,386
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Milwaukee	106,985	22,322
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Platteville	105,192	83,946
10.310		Agriculture and Food Research Initiative (AFRI)	UW-River Falls	200,031	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Platteville)	UW-Madison	72,160	0
		Total Federal Program 10.310		<u>13,042,300</u>	<u>1,993,654</u>
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Green Bay	113,819	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	474,043	211,740
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	31,559	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Green Bay)	UW-Platteville	5,228	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Green Bay	83,035	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Madison	97,421	0
		Total Federal Program 10.326		805,104	211,740
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	342,569	0
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Milwaukee	151,669	62,008
		Total Federal Program 10.329		494,238	62,008
10.330		Alfalfa Seed and Alfalfa Forage Systems Program	UW-Madison	124,638	58,586
10.351		Rural Business Development Grant	UW-Madison	38,950	0
10.500		Cooperative Extension Service	UW-Madison	356,086	133,344
10.511		Smith-Lever Extension Funding	UW-Madison	11,570,361	27,351
10.514		Expanded Food and Nutrition Education Program	UW-Madison	717,336	0
10.519		Equipment Grants Program (EGP)	UW-Madison	247,576	0
10.525		Farm and Ranch Stress Assistance Network Competitive Grants Program (from DATCP)	UW-Madison	47,703	0
10.600		Foreign Market Development Cooperator Program	UW-Madison	1,283,571	0
10.652		Forestry Research	UW-Madison	33,707	0
10.674		Wood Utilization Assistance	UW-Stevens Point	2,179	0
10.680		Forest Health Protection	UW-Madison	5,048	0
10.691		Good Neighbor Authority (from DNR)	UW-Madison	34,517	0
10.699		Partnership Agreements	UW-Madison	213,170	0
		Forest Service Schools and Roads Cluster			
10.666		Schools and Roads - Grants to Counties	UW-Madison	7,036	0
		Total Forest Service Schools and Roads Cluster		7,036	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Madison	391,990	0
10.707		Research Joint Venture and Cost Reimbursable Agreements	UW-Milwaukee	8,668	0
		Total Federal Program 10.707		400,658	0
10.714		Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	UW-Madison	123,549	0
10.714		Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	UW-Oshkosh	13,116	0
		Total Federal Program 10.714		136,665	0
10.771		Rural Cooperative Development Grants	UW-Madison	100,816	0
10.902		Soil and Water Conservation	UW-Green Bay	119,344	0
10.902		Soil and Water Conservation	UW-La Crosse	111,383	0
10.902		Soil and Water Conservation	UW-Madison	412,798	7,267
10.902		Soil and Water Conservation	UW-Stevens Point	89,634	0
		Total Federal Program 10.902		733,159	7,267
10.912		Environmental Quality Incentives Program	UW-Madison	42,127	0
10.931		Agricultural Conservation Easement Program	UW-Madison	91,690	0
10.931		Agricultural Conservation Easement Program	UW-Stevens Point	29,913	0
		Total Federal Program 10.931		121,603	0
10.950		Agricultural Statistics Reports	UW-Madison	28,740	0
		Other Federal Financial Assistance:			
10.N/A	1050725, 12444822P0031	R&D from Forest Service	UW-Madison	(3,826)	0
10.N/A	12444822P0085 / 1061219	USDA order 12444822P0085	UW-Madison	4,907	0
10.N/A	15-GN-11091300- 1096 phase 2	GNA Phase 2 (from DNR)	UW-Madison	56,397	25,625
10.N/A	18-JV-11111126-044	R&D from Forest Service	UW-Madison	10,976	0
10.N/A	19-JV-11242307-078	R&D from Forest Service	UW-Madison	9,233	0
10.N/A	2021-68012-35917	USDA NIFA SAS CAP - AGRON	UW-Madison	1,072,057	0
10.N/A	20-DYXXX-WI-0001	USDA-AMS Cooperative Agreement	UW-Madison	56,286	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.N/A	20-JV-11242308-089	R&D from Forest Service	UW-Madison	108,471	0
10.N/A	228850	XLO project	UW-Madison	61,939	0
10.N/A	22-JV-1111129-029	USDA FPL new	UW-Madison	236	0
10.N/A	23-PA-11091300-023	Groundwater and Geological Resource Inventory and Investigations in the Chequamegon-Nicolet National Forest (CNNF) (Bend)	UW-Madison	52,264	0
10.N/A	24-JV-11111137-018	Technoeconomic analysis and life cycle analysis of potential high-priority products from landscapes	UW-Madison	26,904	0
10.N/A	58-5090-3-017	Acquisition of Goods and Services - USDA ARS RSA 58-5090-3-017	UW-Madison	178,739	0
10.N/A	707129	DUNE Project Travel	UW-Madison	4,591	0
10.N/A	AG-5680-C-16-0009	FPL Task order 12568019F0026	UW-Madison	0	0
10.N/A	AG-5680-C-16-0009	R&D from Forest Service	UW-Madison	0	0
10.N/A	CW54606	Software Tools Ecosystem Project (STEP)	UW-Madison	34,125	0
10.N/A	RD	R&D from Forest Service	UW-Madison	11,237	0
10.N/A	W912HQ23C0055	Surface-enhanced Raman spectroscopic analysis of per- and polyfluoroalkyl substances in firefighting foams	UW-Madison	55,583	0
10.N/A	WIS05096	Assessing Prescribed Fire Effects on Oak Regeneration, Woody Competition, and Wildlife Forage Quality Among Three Different Irregular Shelterwood Treatments in Central Wisconsin (from UW-Madison)	UW-Stevens Point	6,530	0
10.N/A		Lingering Ash: Detection of EAB-Resistant Ash Trees with Airborne Hyperspectral Imaging	UW-Madison	12,410	0
		Subtotal Direct Research and Development Grants		53,717,092	3,320,198
Research and Development Subgrants:					
10.001		Agricultural Research Basic and Applied Research (from Texas A&M Agrilife Research)	UW-Madison	2,918	0
10.001		Agricultural Research Basic and Applied Research (from USDA, NATL INSTITUTE FOOD & AGRICULTURE)	UW-Madison	45,729	0
10.025	144141-21789	Plant and Animal Disease, Pest Control, and Animal Care (from Cornell University)	UW-Madison	48,127	0
10.025	274780	Plant and Animal Disease, Pest Control, and Animal Care (from PLANTPHARM BIOMED, LTD.)	UW-Madison	60,240	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from INTL ALLIANCE FOR PHYTOBIOMES RESEARCH)	UW-Madison	62,332	0
10.028	22-11-200	Wildlife Services (from Tennessee Wildlife Resources Foundation)	UW-Madison	(1,905)	0
10.069	RC113193	Conservation Reserve Program (from MICHIGAN STATE UNIVERSITY)	UW-Madison	106,367	0
10.175		Farmers Market and Local Food Promotion Program (from Brix Cider LLC)	UW-Madison	8,484	0
10.175		Farmers Market and Local Food Promotion Program (from Wood County Health Department)	UW-Madison	1,352	0
10.200	019585D	Grants for Agricultural Research, Special Research Grants (from IOWA STATE UNIVERSITY)	UW-Milwaukee	3,674	0
10.200	19585AA	Grants for Agricultural Research, Special Research Grants (from IOWA STATE UNIVERSITY)	UW-Milwaukee	9,866	0
10.200	2020-38500-32560/022798B	Grants for Agricultural Research, Special Research Grants (from IOWA STATE UNIVERSITY)	UW-Stevens Point	33,741	0
10.200	RC112679C	Grants for Agricultural Research, Special Research Grants (from MICHIGAN STATE UNIVERSITY)	UW-Madison	6,632	0
10.200	RC114349UW	Grants for Agricultural Research, Special Research Grants (from MICHIGAN STATE UNIVERSITY)	UW-Madison	54,975	0
10.200	RC115634UW	Grants for Agricultural Research, Special Research Grants (from MICHIGAN STATE UNIVERSITY)	UW-Madison	218,900	0
10.215	H008334021	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	8,826	0
10.215	H008334024	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	563	0
10.215	H008568318	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	18,360	0
10.215	H008917147	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	5,886	0
10.215	H008917149	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	11,438	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.215	H009987614	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-River Falls	105,348	32,628
10.215	H009987614-NC	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-River Falls	14,542	14,542
10.215	H009987615	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	113,341	0
10.215	H010694402	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	18,068	0
10.215	H010694413	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	11,125	0
10.215	H010694420 GNC23-367	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	5,723	0
10.215	H010694428 GNC23-372	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	9,860	0
10.215	H010694437 GNC23-364	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	1,786	0
10.215	H011114512 LNC23-482	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	32,565	0
10.215	H011114520	Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	21,240	0
10.215		Sustainable Agriculture Research and Education (from Purdue University)	UW-Madison	22,620	0
10.215		Sustainable Agriculture Research and Education (from Sand County Foundation)	UW-Madison	(21,479)	0
10.215		Sustainable Agriculture Research and Education (from UNIVERSITY OF MINNESOTA)	UW-Madison	36,584	0
10.227	2024-38424-41473	1994 Institutions Research Grants (from LAC COURTE OREILLES OJIBWA COLLEGE)	UW-Madison	7,151	0
10.227	MSN235467	1994 Institutions Research Grants (from COLLEGE OF MENOMINEE NATION)	UW-Madison	63,098	0
10.227		1994 Institutions Research Grants (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	111	0
10.233	25-6231-0428-009	Open Data Standards (from UNIVERSITY OF NEBRASKA)	UW-Madison	25,545	0
10.250	2-560038.UW	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (from OKLAHOMA STATE UNIVERSITY)	UW-Madison	574	0
10.303	AW5642-846074	Integrated Programs (from UNIVERSITY OF IDAHO)	UW-Madison	19,774	0
10.307	024196A	Organic Agriculture Research and Extension Initiative (from IOWA STATE UNIVERSITY)	UW-Madison	184,913	0
10.307	143324-21722	Organic Agriculture Research and Extension Initiative (from Cornell University)	UW-Madison	10,374	0
10.307	158619-22491	Organic Agriculture Research and Extension Initiative (from Cornell University)	UW-Madison	66,755	0
10.307	2023-51300-40959	Organic Agriculture Research and Extension Initiative (from MICHAEL FIELDS AGRICULTURAL INSTITUTE)	UW-Madison	1,389	0
10.307	C0641B-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	102,712	0
10.307	F9002856502024	Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	32,635	0
10.307	G-70223-05	Organic Agriculture Research and Extension Initiative (from COLORADO STATE UNIVERSITY)	UW-Madison	70,762	0
10.307		Organic Agriculture Research and Extension Initiative (from Cornell University)	UW-Madison	316,021	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	(9,844)	0
10.307		Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	151,891	0
10.309	A009428505	Specialty Crop Research Initiative (from UNIVERSITY OF MINNESOTA)	UW-Madison	118,406	0
10.309	AN4829-846773	Specialty Crop Research Initiative (from UNIVERSITY OF IDAHO)	UW-Madison	26,062	0
10.309	AN6576-846081	Specialty Crop Research Initiative (from UNIVERSITY OF IDAHO)	UW-Madison	26,589	0
10.309	RC115670D	Specialty Crop Research Initiative (from MICHIGAN STATE UNIVERSITY)	UW-Madison	32,225	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.309	SUB00003561	Specialty Crop Research Initiative (from UNIVERSITY OF FLORIDA)	UW-Madison	380,303	0
10.309		Specialty Crop Research Initiative (from Pennsylvania State University)	UW-Madison	(233)	0
10.309		Specialty Crop Research Initiative (from Texas A&M Agrilife Research)	UW-Madison	269,167	0
10.309		Specialty Crop Research Initiative (from UNIVERSITY OF MINNESOTA)	UW-Madison	47,856	0
10.309		Specialty Crop Research Initiative (from UNIVERSITY OF MINNESOTA)	UW-Stevens Point	4,865	0
10.310	432206	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF CONNECTICUT)	UW-Madison	82,303	0
10.310	023693A	Agriculture and Food Research Initiative (AFRI) (from IOWA STATE UNIVERSITY)	UW-Madison	22,595	0
10.310	024806E	Agriculture and Food Research Initiative (AFRI) (from IOWA STATE UNIVERSITY)	UW-Madison	66,721	0
10.310	027326A	Agriculture and Food Research Initiative (AFRI) (from IOWA STATE UNIVERSITY)	UW-Madison	27,763	0
10.310	080500.330260.01	Agriculture and Food Research Initiative (AFRI) (from MISSISSIPPI STATE UNIVERSITY)	UW-Madison	65,188	0
10.310	144759-22073	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	154,852	0
10.310	22-016846 B 00	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MASSACHUSETTS - AMHERST)	UW-Madison	38,509	0
10.310	A20-2034-S001	Agriculture and Food Research Initiative (AFRI) (from University Of California - Davis)	UW-Madison	1,962	0
10.310	A21-0341-S001	Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Madison	372	0
10.310	AW6137-826618	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF IDAHO)	UW-Madison	80,301	0
10.310	AW6931-826603	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF IDAHO)	UW-Madison	27,880	0
10.310	AWD00001057SUB00381	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF VERMONT)	UW-Madison	29,173	0
10.310	F9000315202085	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	9,205	0
10.310	F9000315202086	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Platteville	6,929	0
10.310	H008208107	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MINNESOTA)	UW-Madison	115,229	0
10.310	M2203961	Agriculture and Food Research Initiative (AFRI) (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	46,606	0
10.310	RC115109UW	Agriculture and Food Research Initiative (AFRI) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	42,488	0
10.310	SPC-1000006198 GR126490	Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	46,719	0
10.310	SPC-1000006206 GR126491	Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	38,625	0
10.310	SPC-1000006238 GR126438	Agriculture and Food Research Initiative (AFRI) (from Ohio State University)	UW-Madison	6,442	0
10.310	SUB00003043	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	36,118	0
10.310	SUB00003176	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	1,976	0
10.310	SUB00003223	Agriculture and Food Research Initiative (AFRI) (from University of Georgia)	UW-Madison	68,588	0
10.310	USDA0007-07	Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MARYLAND)	UW-Madison	7,124	0
10.310		Agriculture and Food Research Initiative (AFRI) (from MICHIGAN STATE UNIVERSITY)	UW-Madison	48,173	0
10.310		Agriculture and Food Research Initiative (AFRI) (from NORTH CAROLINA STATE UNIVERSITY)	UW-Madison	135,134	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	48,138	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University Of California - Davis)	UW-Madison	200,226	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.310		Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF FLORIDA)	UW-Madison	(1)	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Georgia)	UW-Madison	3,432	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Maryland-Baltimore County)	UW-Stevens Point	161,688	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UNIVERSITY OF MINNESOTA)	UW-Madison	271,095	0
10.310		Agriculture and Food Research Initiative (AFRI) (from West Virginia University)	UW-Madison	103,970	0
10.311	2021-49400-35592	Beginning Farmer and Rancher Development Program (from MICHAEL FIELDS AGRICULTURAL INSTITUTE)	UW-Madison	58,322	0
10.311	AWD00000679SUB0000278	Beginning Farmer and Rancher Development Program (from UNIVERSITY OF VERMONT)	UW-Madison	23,791	0
10.319	PO EP0223678	Farm Business Management and Benchmarking Competitive Grants Program (from TUFTS UNIVERSITY)	UW-Madison	14,915	0
10.320	105889-18672	Sun Grant Program (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIG)	UW-Madison	31,996	0
10.330	139701-21224	Alfalfa Seed and Alfalfa Forage Systems Program (from Cornell University)	UW-Madison	61,203	0
10.330	139728-21198	Alfalfa Seed and Alfalfa Forage Systems Program (from Cornell University)	UW-Madison	74,954	0
10.330	UMS1394	Alfalfa Seed and Alfalfa Forage Systems Program (from UNIVERSITY OF MAINE)	UW-Madison	13,838	0
10.443	Agr Dtd 2.17.23	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers (from EASTER SEALS WISCONSIN)	UW-Madison	6,132	0
10.446		Rural Community Development Initiative (from TRUNK BAY INVESTMENTS)	UW-Milwaukee	280	0
10.600	21-00288	Foreign Market Development Cooperator Program (from US Endowment for Forestry & Communities)	UW-Madison	151,004	0
10.652	201684-619	Forestry Research (from COLGATE UNIVERSITY)	UW-Madison	8,538	0
10.652	22-00440	Forestry Research (from US Endowment for Forestry & Communities)	UW-Madison	130,888	0
10.652	22-00483	Forestry Research (from US Endowment for Forestry & Communities)	UW-Madison	48,041	0
10.937	CRCD-003	Partnerships for Climate-Smart Commodities (from CARIBBEAN REGENERATIVE COMMUNITY DEV INC)	UW-Madison	43,488	0
10.937	RI-CS04172023-260-UW	Partnerships for Climate-Smart Commodities (from RODALE INSTITUTE)	UW-Madison	481,007	0
10.N/A	54-009-237044533	2022 SDGG subaward to CDF (from COOPERATIVE DEVELOPMENT FOUNDATION)	UW-Madison	20,442	0
10.N/A		2022 TCRGP subaward to SIPI (from SOUTHWESTERN INDIAN POLYTECHNIC INSTITUTE)	UW-Madison	1,768	0
Subtotal Research and Development Subgrants				6,193,059	47,170
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				59,910,151	3,367,367
U.S. DEPARTMENT OF COMMERCE:					
Direct Research and Development Grants:					
11.008		NOAA Mission-Related Education Awards	UW-Superior	16,448	0
11.012		Integrated Ocean Observing System (IOOS) (from UW-Milwaukee)	UW-Green Bay	12,496	0
11.020	ED23OIE0G0144	2023 Build to Scale Program proposal from CDR to US Economic Development Administration (EDA)	UW-Madison	34,299	0
11.034		2023 MBDA Capital Readiness Program	UW System Administration	173,639	0
11.405		Cooperative Institute (Inter-Agency Funded Activities)	UW-Madison	1,152,216	134,446
11.417		Sea Grant Support	UW-Madison	1,831,516	179,673
11.417		Sea Grant Support (from UW System Administration)	UW-Platteville	85,485	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	92,520	0
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	23,462	0
11.417		Sea Grant Support (from UW-Madison)	UW-Madison	22,056	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	466,509	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	118,430	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	8,310	0
11.417		Sea Grant Support (from UW-Milwaukee)	UW-Green Bay	15,889	0
11.417		Sea Grant Support (from UW-Madison)	WHS	65,664	0
Total Federal Program 11.417				2,729,841	179,673
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Green Bay	64,948	0
11.419		Coastal Zone Management Administration Awards (from DOA)	UW-Madison	154,805	0
Total Federal Program 11.419				219,753	0
11.429		Marine Sanctuary Program	UW-Madison	66,987	24,968
11.431		Climate and Atmospheric Research	UW-Madison	461,018	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	12,791,808	180,425
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from UW-Milwaukee)	UW-Green Bay	134	0
Total Federal Program 11.432				12,791,942	180,425
11.459		Weather and Air Quality Research	UW-Madison	737,712	217,833
11.469		Congressionally Identified Awards and Projects	UW-Madison	497,667	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	772,116	2,500
Other Federal Financial Assistance:					
11.N/A	1305M323PNRMJ0276	NOAA GSL	UW-Madison	190,005	0
11.N/A	A/AS-21.10	Climate & Tourism - Superior (from UW-Madison)	UW-Superior	6,674	0
Subtotal Direct Research and Development Grants				19,862,814	739,845
Research and Development Subgrants:					
11.012	IOOS098/YR3-NABON-05	Integrated Ocean Observing System (IOOS) (from GREAT LAKES OBSERVING SYSTEM)	UW-Milwaukee	217,145	0
11.012	IOOS098/YR3-NBN-28	Integrated Ocean Observing System (IOOS) (from GREAT LAKES OBSERVING SYSTEM)	UW-Milwaukee	15,734	0
11.012	IOOS098/YR-NBN-15	Integrated Ocean Observing System (IOOS) (from GREAT LAKES OBSERVING SYSTEM)	UW-Milwaukee	(937)	0
11.405	A23-0257-S001	Cooperative Institute (Inter-Agency Funded Activities) (from UNIVERSITY OF ALABAMA)	UW-Madison	188,718	0
11.405	SUBK00018092	Cooperative Institute (Inter-Agency Funded Activities) (from UNIVERSITY OF MICHIGAN)	UW-Milwaukee	183,810	0
11.417	18100090-106	Sea Grant Support (from Purdue University)	UW-Madison	38,392	0
11.417	MIL117910	Sea Grant Support (from PUGET SOUND RESTORATION FUND)	UW-Milwaukee	69,721	0
11.417	SUBK00018231	Sea Grant Support (from UNIVERSITY OF MICHIGAN)	UW-Madison	7,272	0
11.417		Sea Grant Support (from UNIVERSITY OF MARYLAND)	UW-Stevens Point	7,185	0
11.419	SUBK00020275	Coastal Zone Management Administration Awards (from UNIVERSITY OF MICHIGAN)	UW-Madison	99,746	0
11.419	SUBK00020288	Coastal Zone Management Administration Awards (from UNIVERSITY OF MICHIGAN)	UW-Madison	60,602	31,451
11.429	Memo of Understanding 6/13/22	Marine Sanctuary Program (from WI Wildlife Federation)	UW-Green Bay	0	0
11.431	SUBK00013011 PO 3006275952	Climate and Atmospheric Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	152	0
11.431	SUBK00014893	Climate and Atmospheric Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	60,673	0
11.431	UW 20220124-01	Climate and Atmospheric Research (from Nature Conservancy)	UW-Madison	19,327	0
11.432	NA22OAR4320150	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from UNIVERSITY OF MICHIGAN)	UW-Milwaukee	77,852	0
11.432	SUBK00017581	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from UNIVERSITY OF MICHIGAN)	UW-Milwaukee	107,410	0
11.432	SUBK00019368	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from UNIVERSITY OF MICHIGAN)	UW-Madison	105,750	0
11.478	22-HRC-202276-UWMadison	Center for Sponsored Coastal Ocean Research Coastal Ocean Program (from AUBURN UNIVERSITY)	UW-Madison	62,446	0
11.611	70NANB21H009	Manufacturing Extension Partnership (from WI MFG EXTENSION PARTNERSHIP, INC.)	UW-Madison	58,945	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
11.611		Manufacturing Extension Partnership (from WI MFG EXTENSION PARTNERSHIP, INC.)	UW-Madison	75,001	0
11.N/A	100121	Marine Debris (from Great Lakes Commission)	UW-Oshkosh	19,555	0
11.N/A	PTS2-UWI-CDR-Wang	Polar Pathfinder FCDR (01B-24a) and Polar Pathfinder - Extended (01B-24b) (from RIVERSIDE TECHNOLOGY INC)	UW-Madison	1,125	0
11.N/A	UWSC14385	UWash FlexTech (from UNIVERSITY OF WASHINGTON)	UW-Madison	0	0
				1,475,624	31,451
Subtotal Research and Development Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				21,338,437	771,295
U.S. DEPARTMENT OF DEFENSE:					
Direct Research and Development Grants:					
12.300		Basic and Applied Scientific Research	UW-Madison	14,265,509	3,529,444
12.300		Basic and Applied Scientific Research	UW-Milwaukee	204,427	0
Total Federal Program 12.300				14,469,936	3,529,444
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	420,198	0
12.420		Military Medical Research and Development	UW-Madison	12,180,241	555,151
12.431		Basic Scientific Research	UW-Madison	7,801,256	1,268,158
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	1,336,847	9,849
12.740		Past Conflict Accounting	UW-Madison	415,194	284,287
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,567,650	465,336
12.910		Research and Technology Development	UW-Madison	6,533,747	267,074
Other Federal Financial Assistance:					
12.N/A	09.01.99	MVAC Ft. McCoy Curation	UW-La Crosse	21,046	0
12.N/A	GRANT13469361	Identifying Risks and Opportun	UW-Madison	576,398	0
12.N/A	HR00112490326	A TES-TI approach to promote REM Sleep	UW-Madison	25,951	0
12.N/A	IPA	Jahn-DARPA-Interagency personnel agreement	UW-Madison	271,117	0
12.N/A	N66001-22-C-4508	IARPA, non-LTI Antenna - Base	UW-Madison	433,486	0
12.N/A	N66001-22-C-4508	Switch-mode, non-LTI electrically-small antennas for wideband, high-power transmit applications at the HF band	UW-Madison	113,174	0
Subtotal Direct Research and Development Grants				47,166,241	6,379,299
Research and Development Subgrants:					
12.225	0011-46097	Commercial Technologies for Maintenance Activities Program (from EATON)	UW-Milwaukee	79,083	0
12.225	2024011-142391	Commercial Technologies for Maintenance Activities Program (from NTL CENTER FOR MANUFACTURING SCIENCES)	UW-Madison	144,618	0
12.300	060700.362252.01	Basic and Applied Scientific Research (from MISSISSIPPI STATE UNIVERSITY)	UW-Milwaukee	117,378	0
12.300	2022-1706	Basic and Applied Scientific Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	97,249	0
12.300	585523	Basic and Applied Scientific Research (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	103,932	0
12.300	AWD00003971 (417688-5)	Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	115,823	0
12.300	R000002960	Basic and Applied Scientific Research (from Florida State University)	UW-Milwaukee	164,657	0
12.300	R1683	Basic and Applied Scientific Research (from DARTMOUTH COLLEGE)	UW-Madison	516,878	0
12.300	s6247	Basic and Applied Scientific Research (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	266,674	0
12.300		Basic and Applied Scientific Research (from DARTMOUTH COLLEGE)	UW-Whitewater	(433)	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	139,020	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	(0)	0
12.300		Basic and Applied Scientific Research (from Rice University)	UW-Madison	119,253	0
12.300		Basic and Applied Scientific Research (from Silatronix)	UW-Madison	119,780	0
12.400	2023072-142286	Military Construction, National Guard (from NTL CENTER FOR MANUFACTURING SCIENCES)	UW-Madison	183,286	0
12.420	09142023	Military Medical Research and Development (from WPC TECHNOLOGIES)	UW-Eau Claire	42,541	0
12.420	2003879 TOBRA	Military Medical Research and Development (from UNIVERSITY OF MARYLAND - BALTIMORE)	UW-Madison	330	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.420	2006190495	Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	6,585	0
12.420	ABRUPT2	Military Medical Research and Development (from American Burn Association)	UW-Madison	1,709	0
12.420	OS00001099	Military Medical Research and Development (from UNIVERSITY OF MIAMI)	UW-Madison	(0)	0
12.420	SAW UW 001	Military Medical Research and Development (from OBVIA PHARMACEUTICALS)	UW-Madison	294,381	0
12.420	SUB00002622	Military Medical Research and Development (from University of Georgia)	UW-Madison	96,261	0
12.420	WU-24-0044	Military Medical Research and Development (from WASHINGTON UNIVERSITY)	UW-Madison	11,916	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	6,174	0
12.420		Military Medical Research and Development (from Kiio Inc)	UW-Madison	0	0
12.431	110185-Z8470202	Basic Scientific Research (from UNIVERSITY OF MARYLAND)	UW-Madison	81,307	0
12.431	22.006	Basic Scientific Research (from TUDELFT)	UW-Madison	1,044,819	0
12.431	23-638-UWM	Basic Scientific Research (from West Virginia University)	UW-Madison	20,034	0
12.431	23982S4	Basic Scientific Research (from ECOLE POLYTECHNIC FEDERALE DE LAUSANNE)	UW-Madison	119,135	0
12.431	3(GG018291-01)	Basic Scientific Research (from COLUMBIA UNIVERSITY)	UW-Madison	119,921	0
12.431	33116-06386-S03	Basic Scientific Research (from SYRACUSE UNIVERSITY)	UW-Madison	635,152	0
12.431	Agr Dtd 2.12.24	Basic Scientific Research (from PPG Industries)	UW-Madison	50,911	0
12.431	FA9550-22-1 -0278	Basic Scientific Research (from UNIVERSITY OF SOUTH ALABAMA)	UW-Green Bay	71,896	0
12.431		Basic Scientific Research (from PPG Industries)	UW-Madison	104,295	0
12.431		Basic Scientific Research (from University of California-San Diego)	UW-Madison	(39,744)	0
12.431		Basic Scientific Research (from UNIVERSITY OF MARYLAND)	UW-Madison	(380)	0
12.431		Basic Scientific Research (from University of Rochester)	UW-Madison	310,183	0
12.431		Basic Scientific Research (from University of Southern California)	UW-Madison	327,824	0
12.431		Basic Scientific Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	98,755	0
12.630	940018	Basic, Applied, and Advanced Research in Science and Engineering (from Drexel University)	UW-Madison	16,241	0
12.630	24-871-040	Basic, Applied, and Advanced Research in Science and Engineering (from NATIONAL SCIENCE TEACHERS ASSOCIATION)	UW-La Crosse	21,236	0
12.630	S003578-ARMY	Basic, Applied, and Advanced Research in Science and Engineering (from Pennsylvania State University)	UW-Madison	102,327	0
12.800	178477150	Air Force Defense Research Sciences Program (from UNIVERSITY OF CONNECTICUT)	UW-Madison	300,000	0
12.800	433752-87A6	Air Force Defense Research Sciences Program (from UNIVERSITY OF NEW MEXICO)	UW-Madison	171,113	0
12.800	584336	Air Force Defense Research Sciences Program (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	107,134	0
12.800	62696832-227888	Air Force Defense Research Sciences Program (from Stanford University)	UW-Madison	41,306	0
12.800	A21-0500-S001	Air Force Defense Research Sciences Program (from UNIVERSITY OF CALIFORNIA - SANTA CRUZ)	UW-Madison	137,422	0
12.800	RC112835D	Air Force Defense Research Sciences Program (from MICHIGAN STATE UNIVERSITY)	UW-Madison	54,707	0
12.800	S-188-021-050	Air Force Defense Research Sciences Program (from UES INC.)	UW-Madison	68,106	0
12.800	S5601 PO#714796	Air Force Defense Research Sciences Program (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	96,213	0
12.800	SCON-00004108	Air Force Defense Research Sciences Program (from University of Southern California)	UW-Madison	132,132	0
12.800	UTA20-001224	Air Force Defense Research Sciences Program (from University of Texas-Austin)	UW-Madison	141,545	0
12.910	152048.5128043.005 2	Research and Technology Development (from HARVARD UNIVERSITY)	UW-Madison	77,990	0
12.910	2(GG018601-03) - PHASE 1	Research and Technology Development (from COLUMBIA UNIVERSITY)	UW-Madison	491,452	0
12.910	4(GG019837-01)	Research and Technology Development (from COLUMBIA UNIVERSITY)	UW-Madison	32,621	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.910	63512710-313682	Research and Technology Development (from Stanford University)	UW-Madison	27,205	0
12.910	ASUB00001151	Research and Technology Development (from ARIZONA STATE UNIVERSITY)	UW-Madison	9,309	0
12.910	ASUB00001459	Research and Technology Development (from ARIZONA STATE UNIVERSITY)	UW-Madison	135,504	0
12.910	M2402595	Research and Technology Development (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	99,337	0
12.910	SCON-00005985	Research and Technology Development (from University of Southern California)	UW-Madison	76,709	0
12.910	UTAUS-SUB00000952	Research and Technology Development (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	123,663	0
12.910		Research and Technology Development (from ARIZONA STATE UNIVERSITY)	UW-Madison	50,274	0
12.910		Research and Technology Development (from MICHIGAN STATE UNIVERSITY)	UW-Madison	110,056	0
12.910		Research and Technology Development (from Stanford University)	UW-Madison	383,624	0
12.N/A	401180352	Boly, PRMRP grant (from GE GLOBAL RESEARCH)	UW-Madison	53,031	0
12.N/A	7000373072	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constellation of Smallsats (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	88,245	0
12.N/A	7000374781	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constellation of Smallsats (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	149,347	0
12.N/A	178484562	Deep Reinforcement Learning for de novo Thermosetting Polymer Design (from UNIVERSITY OF CONNECTICUT)	UW-Madison	189,403	0
12.N/A	1990792-456971	AIDTR Y III - 6.5 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	8,909	0
12.N/A	1990792-456971	AIDTR Year III - 6.4 (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	149,787	149,787
12.N/A	2(GG019842-01), PO G18304	Electron-doping-induced, large-index, low-loss modulation of visible light using perovskite nickelate alloys (ELLINA) (from COLUMBIA UNIVERSITY)	UW-Madison	49,095	0
12.N/A	20270-0462	Afshar M CHILL DOD Sub from UM (from UNIVERSITY OF MARYLAND)	UW-Madison	5,417	0
12.N/A	20270-0462	CHILL Participant Costs YR2 (from UNIVERSITY OF MARYLAND)	UW-Madison	(218)	0
12.N/A	21004-213645-QS	Microwave, Initialization, and Readout Opportunities (MIRO) (from HRL LABORATORIES, LLC)	UW-Madison	233,708	0
12.N/A	212014.05.00.2016.0 0.22-C13	Senior Design AY22-23 (from ARCTOS TECHNOLOGY SOLUTIONS, LLC)	UW-Madison	1,004	0
12.N/A	2153-W001	Vivonics(Pierro) DoD sub #2 - Intracranial Pressure Assessment and Screening System for Viral or Bacterial Infections (from VIVONICS, INC.)	UW-Madison	24,766	0
12.N/A	ASUB00001014	COCHON (from ARIZONA STATE UNIVERSITY)	UW-Madison	102,592	0
12.N/A	DodContrUWGB	A Highly Portable Device for Assessment of Mild Traumatic Brain Injury in Deployed and Far-Forward Settings (from Oculogica Inc)	UW-Green Bay	33,022	0
12.N/A	FY2022-18508-SVC CHIPS	CHIPS (from University of Pittsburgh)	UW-Madison	36,484	0
12.N/A	G-28683-01	CIRA Research Support of the U.S. Air Force Electro-Optical (EO) / Infrared (IR) Weather System Program (CREWS) (from COLORADO STATE UNIVERSITY)	UW-Madison	(1)	0
12.N/A	MRL-23-092G-1	Rapid Material Development for Lightweight Additive Manufactured (AM) Structures and Repairs (from MRL MATERIALS RESOURCES LLC)	UW-Madison	4,674	0
12.N/A	MSN230093	Raman_New_Army_STTR Phase II (from Tierra Biosciences)	UW-Madison	(319)	0
12.N/A	MSN264320	High-Speed Resonant-Cavity (from Intraband)	UW-Madison	86,134	0
12.N/A	MSN264320	High-Speed Resonant-Cavity Infrared Detectors and Narrow-Linewidth Quantum Cascade Lasers for Free Space Communication in Adverse Weather Conditions (from Intraband)	UW-Madison	18,407	0
12.N/A	N6893620C0084	Application of Machine Learning to Quantum Cascade Laser Design (from Intraband)	UW-Madison	(537)	0
12.N/A	PO 7000597338	MIT LL / UW study on the potential value of CREWSR via a hybrid OSSE (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	140,441	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.N/A	PO00180371	Multi Alloy Pixelated Structures (MAPS) (from TELEDYNE SCIENTIFIC COMPANY)	UW-Madison	23,475	0
12.N/A	S03541-01	3D Sensing and Concrete Print (from UNIVERSITY OF IOWA)	UW-Madison	88,918	0
12.N/A	SC170222-007-8109-46	Thermochromic Coatings for Emissivity Modulation (from Physical Sciences Inc)	UW-Madison	60,044	0
12.N/A	SC170222-007-8109-46	Thermochromic Coatings for Emissivity Modulation (from Physical Sciences Inc)	UW-Madison	77,210	0
12.N/A	STAR8	SFSA STAR (from STEEL FOUNDERS' SOCIETY OF AMERICA)	UW-Madison	198,384	0
12.N/A	Topic AF221-DCSO1	Enabling GaN based Technology (from AGNITRON TECHNOLOGY)	UW-Madison	197,214	0
12.N/A	TSI-5143-23-20213783	Phase II: Improved Technology to Treat Drug-Resistant Bacterial Infections (from Triton Systems)	UW-Milwaukee	126,571	0
12.N/A	UWMSN: 257171	Boydston_STTR with BCI_June20 (from BOYDSTON CHEMICAL INNOVATIONS)	UW-Madison	193,105	0
12.N/A	UWSC14957	Unveiling and controlling quantum point defects in oxides (from UNIVERSITY OF WASHINGTON)	UW-Madison	165,730	0
12.N/A	WU-22-0082 PO# ST00002461	CHIPS (from WASHINGTON UNIVERSITY)	UW-Madison	(33,234)	0
Subtotal Research and Development Subgrants				11,049,236	149,787
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				58,215,477	6,529,086
U.S. DEPARTMENT OF INTERIOR:					
Direct Research and Development Grants:					
15.066		Tribal Great Lakes Restoration Initiative	UW-Superior	9,628	0
15.232		Joint Fire Science Program	UW-Madison	164,005	0
15.506		Water Desalination Research and Development	UW-Milwaukee	56,044	0
15.560		SECURE Water Act – Research Agreements	UW-Madison	36,683	0
15.600	37000-000021359	Energetic Landscape-American M (from DNR)	UW-Madison	10,715	0
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	103,218	0
15.608		Fish and Wildlife Management Assistance	UW-Madison	32,120	0
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	25,802	16,754
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	274,799	0
Total Federal Program 15.608				435,939	16,754
15.615		Cooperative Endangered Species Conservation Fund	UW-Madison	4,602	0
15.615		Cooperative Endangered Species Conservation Fund (from DNR)	UW-Stevens Point	1,177	0
Total Federal Program 15.615				5,780	0
15.628		Multistate Conservation Grant	UW-Madison	10,523	8,956
15.629		Great Apes Conservation Fund	UW-Madison	168,106	0
15.654		National Wildlife Refuge System Enhancements	UW-Madison	38,594	0
15.657		Endangered Species Recovery Implementation	UW-Green Bay	96,600	0
15.657		Endangered Species Recovery Implementation	UW-Madison	32,251	0
Total Federal Program 15.657				128,851	0
15.658		Natural Resource Damage Assessment and Restoration	UW-Green Bay	13,861	0
15.678		Cooperative Ecosystem Studies Units	UW-La Crosse	4,326	0
15.678		Cooperative Ecosystem Studies Units	UW-Stevens Point	72,773	0
Total Federal Program 15.678				77,099	0
15.684		White-nose Syndrome National Response Implementation	UW-Madison	12,116	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	624,693	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-La Crosse	6,449	0
Total Federal Program 15.805				631,142	0
15.807		Earthquake Hazards Program Assistance	UW-Madison	73,241	0
15.808		U.S. Geological Survey Research and Data Collection	UW-La Crosse	64,712	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	573,039	35,162
15.808		U.S. Geological Survey Research and Data Collection	UW-Platteville	409	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Stevens Point	68,642	0
Total Federal Program 15.808				<u>706,802</u>	<u>35,162</u>
15.810		National Cooperative Geologic Mapping	UW-Green Bay	2,022	0
15.810		National Cooperative Geologic Mapping	UW-Madison	205,705	0
Total Federal Program 15.810				<u>207,727</u>	<u>0</u>
15.812		Cooperative Research Units	UW-Madison	176,470	0
15.812		Cooperative Research Units	UW-Stevens Point	142,950	0
15.812		Cooperative Research Units (from UW-Stevens Point)	UW-Madison	234,081	0
Total Federal Program 15.812				<u>553,502</u>	<u>0</u>
15.904		Historic Preservation Fund Grants-In-Aid (from WHS)	UW-Eau Claire	6,401	0
15.922		Native American Graves Protection and Repatriation Act	UW-Milwaukee	40,068	0
15.922		Native American Graves Protection and Repatriation Act	UW-Oshkosh	39,628	0
Total Federal Program 15.922				<u>79,696</u>	<u>0</u>
15.944		Natural Resource Stewardship	UW-Madison	7,744	0
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Madison	150,210	6,341
15.945		Cooperative Research and Training Programs – Resources of the National Park System	UW-Milwaukee	193,695	0
Total Federal Program 15.945				<u>343,905</u>	<u>6,341</u>
15.980		National Ground-Water Monitoring Network	UW-Madison	77,885	0
Other Federal Financial Assistance:					
15.N/A	37000-0000021895	DNR WI Atlas Year 2 (from DNR)	UW-Madison	2,800	0
15.N/A	37000-0000022540	Ruffed Grouse Wisconsin Winter (from DNR)	UW-Madison	1,529	0
15.N/A	37000-0000025908	FY24 Feiner contract: Applied Fisheries Research Scientist (from DNR)	UW-Madison	135,291	0
15.N/A	37000-0000025999	WDNR MCGL (from DNR)	UW-Stevens Point	61,354	0
15.N/A	PO 37000	Applied Fisheries Research (from DNR)	UW-Madison	4,334	0
15.N/A	STP100313	Waterfowl Productivity in WI (from DNR)	UW-Stevens Point	6,298	0
15.N/A	STP100495	FY24 WI Waterfowl Grant (from DNR)	UW-Stevens Point	66,993	0
15.N/A	STP100510	WDNR De Pere (from DNR)	UW-Stevens Point	41,816	0
15.N/A	STP100511	WDNR Walleye (from DNR)	UW-Stevens Point	23,000	0
15.N/A	WI DNR National Stream 2023	DNR - National Streams 2023 - Macroinvertebrate ID of collected samples for Nat'l River & Stream Assessment (from DNR)	UW-Superior	27,560	0
Subtotal Direct Research and Development Grants				<u>4,226,965</u>	<u>67,213</u>
Research and Development Subgrants:					
15.066	BIA GLRI 25/588/2022	Tribal Great Lakes Restoration Initiative (from GREAT LAKES INDIAN FISH AND WILDLIFE COM)	UW-Superior	30,172	0
15.066	GLIFWC 2023	Tribal Great Lakes Restoration Initiative (from GREAT LAKES INDIAN FISH AND WILDLIFE COM)	UW-Superior	6,421	0
15.066	GLIFWC Mercury 2024	Tribal Great Lakes Restoration Initiative (from GREAT LAKES INDIAN FISH AND WILDLIFE COM)	UW-Superior	5,632	0
15.066	PRIME No. A18AV00364, Mod. #02	Tribal Great Lakes Restoration Initiative (from RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA)	UW-Superior	1,707	0
15.246	0126.22.077902	Threatened and Endangered Species (from NATIONAL FISH AND WILDLIFE FOUNDATION)	UW-Madison	51,973	0
15.248		National Landscape Conservation System (from UNIVERSITY OF PENNSYLVANIA)	UW-Oshkosh	2,344	0
15.560		SECURE Water Act – Research Agreements (from Desert Research Institute)	UW-Madison	32,433	0
15.608	Agr Dtd 6.15.23 Contract230136	Fish and Wildlife Management Assistance (from MINNESOTA DEPT OF NATURAL RESOURCES)	UW-Madison	27,509	0
15.608		Fish and Wildlife Management Assistance (from State of Minnesota Dept of Natural Resources)	UW-Stout	3,000	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
15.615	Y0620A-A	Cooperative Endangered Species Conservation Fund (from Oregon State University)	UW-Madison	(193)	0
15.628	MSCGP	Multistate Conservation Grant (from MICHIGAN DEPT OF NATURAL RESOURCES)	UW-Milwaukee	152,914	0
15.634	F22AF03184-00	State Wildlife Grants (from Nebraska Game and Parks Commission)	UW-La Crosse	55,389	0
15.634	Q2180104	State Wildlife Grants (from California Department of Fish & Wildlife)	UW-Madison	28,937	0
15.634		State Wildlife Grants (from MINNESOTA DEPT OF NATURAL RESOURCES)	UW-Madison	29,994	0
15.658	Prime Award #F22AC02226-01	Natural Resource Damage Assessment and Restoration (from DUCKS UNLIMITED)	UW-Green Bay	2,528	0
15.660	0809.22.073630	Candidate Species Conservation (from National Fish & Wildlife Foundation)	UW-Madison	95,701	0
15.663	0809.23.077198	NFWF-USFWS Conservation Partnership (from NATIONAL FISH AND WILDLIFE FOUNDATION)	UW-Madison	42,155	0
15.663		NFWF-USFWS Conservation Partnership (from NATIONAL FISH AND WILDLIFE FOUNDATION)	UW-Madison	67,170	0
15.N/A	P010004701	Ballantyne US DOD RNAi Zebra (from UNIVERSITY OF MINNESOTA)	UW-River Falls	18,720	0
15.805	A009549402	Assistance to State Water Resources Research Institutes (from UNIVERSITY OF MINNESOTA)	UW-Madison	15,664	0
15.808	21-016109-A-00 / A001124544	U.S. Geological Survey Research and Data Collection (from University of Massachusetts-Amherst)	UW-Madison	146,660	107,384
15.808	G19AC00201	U.S. Geological Survey Research and Data Collection (from Upper Midwest Environmental Science Center)	UW-La Crosse	298,719	0
15.808	H008634001	U.S. Geological Survey Research and Data Collection (from UNIVERSITY OF MINNESOTA)	UW-Madison	14,229	0
15.815	AV18-WI-01	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	4,535	0
15.815	AV18-WI-02	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	(4)	0
15.815	AV23-WI-01	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	9,643	0
15.815	AV23-WI-02	National Land Remote Sensing Education Outreach and Research (from AMERICAVIEW, INC)	UW-Madison	3,022	0
15.820	P009481407	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	145,243	0
15.820	P010269601	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	167,012	0
15.820	P010868901	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	90,469	0
15.820	P010965104	National and Regional Climate Adaptation Science Centers (from UNIVERSITY OF MINNESOTA)	UW-Madison	833	0
15.820		National and Regional Climate Adaptation Science Centers (from University of Massachusetts-Amherst)	UW-Madison	333	0
15.N/A	AGR DTD 01/01/23	GLIFWC Project Agreement 2023 (from GREAT LAKES INDIAN FISH AND WILDLIFE COM)	UW-Madison	205	0
15.N/A	Agr Dtd 9/1/22	Pauli: Red Cliff Band (from RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA)	UW-Madison	41,312	0
15.N/A	K4302A-A	USFWS C-SWG FY21 OSU sub (from Oregon State University)	UW-Madison	28,950	0
				1,621,334	107,384
TOTAL R&D FROM U.S. DEPARTMENT OF INTERIOR				5,848,299	174,597
U.S. DEPARTMENT OF JUSTICE:					
Direct Research and Development Grants:					
16.044		Forensics Training and Technical Assistance Program	UW-Madison	12,080	0
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	112,952	0
				125,032	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				125,032	0

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ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF LABOR:					
		Direct Research and Development Grants:			
17.225		Unemployment Insurance (from DWD)	UW-Madison	476,578	0
		Subtotal Direct Research and Development Grants		476,578	0
		TOTAL R&D FROM U.S. DEPARTMENT OF LABOR		476,578	0
U.S. DEPARTMENT OF STATE:					
		Direct Research and Development Grants:			
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	118,889	0
		Subtotal Direct Research and Development Grants		118,889	0
		Research and Development Subgrants:			
19.017	2018_GOE_44077	Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	5,699	0
19.017	349-0682	Environmental and Scientific Partnerships and Programs (from DUKE UNIVERSITY)	UW-Madison	36,863	0
		Subtotal Research and Development Subgrants		42,562	0
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		161,452	0
U.S. DEPARTMENT OF TRANSPORTATION:					
		Direct Research and Development Grants:			
20.200		Highway Research and Development Program	UW-Madison	186,479	0
20.200		Highway Research and Development Program (from DOT)	UW-Madison	194,615	0
20.200		Highway Research and Development Program (from UW-Madison)	UW-Milwaukee	15,193	0
20.200		Highway Research and Development Program	DOT	39,398	0
		Total Federal Program 20.200		435,685	0
20.205		Highway Planning and Construction (from DOT)	UW-Madison	7,217	0
20.205		Highway Planning and Construction (from DOT)	UW-Platteville	36,811	23,549
		Total Federal Program 20.205		44,028	23,549
20.215		Highway Training and Education	UW-Madison	(3,339)	0
20.616		National Priority Safety Programs (from DOT)	UW-Madison	555,618	2,228
20.616		National Priority Safety Programs (from DOT)	UW-Milwaukee	11,307	0
		Total Federal Program 20.616		566,925	2,228
20.819		Ballast Water Treatment Technologies	UW-Superior	6,089,783	0
20.819		Ballast Water Treatment Technologies (from DHS)	UW-Superior	419,937	0
		Total Federal Program 20.819		6,509,720	0
20.941		Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program (from DOT)	UW-Madison	35,305	0
		Other Federal Financial Assistance:			
20.N/A	0072-39-29	TOPS WO 13.01 WTP Traffic Mana (from DOT)	UW-Madison	5,701	0
20.N/A	0072-40-53/0072-39-29, WO13.23	TOPS WO 13.23 FY24 Traffic Operations PM Service (from DOT)	UW-Madison	68,214	0
20.N/A	0092-19-34	Truck Parking Information Management System (from DOT)	UW-Madison	(10,950)	0
20.N/A	0092-22-26	WHRP 22-24 Admin Support (from DOT)	UW-Madison	303,341	0
20.N/A	0092-23-11	WisDOT_CAV (from DOT)	UW-Madison	59,772	0
20.N/A	0097-23-81, WO13.15,0072-39-29	TOPS WO 13.15 MAP-21 FY23 (from DOT)	UW-Madison	53,893	0
20.N/A	0097-24-60	TOPS WO 13.19 WisTransPortal Traffic Data Management (from DOT)	UW-Madison	52,195	0
20.N/A	0097-24-81/0072-39-29	TOPS WO 13.31 MAP-21 PM3 and MAPSS Mobility Performance Measures (from DOT)	UW-Madison	104,571	0
20.N/A	0097-24-82	TOPS WO 13.34 V-SPOC Corridor Configuration Automation (from DOT)	UW-Madison	24,864	0
20.N/A	0097-24-89, WO13.32	TOPS WO 13.32 TSMO-TIP FY24 (from DOT)	UW-Madison	36,602	0
20.N/A	23-08	LTAP TTC FY23 (from DOT)	UW-Madison	112,399	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
20.N/A	395-0097-24-95	MAFC WO 6 Member Services Phase 4 (from DOT)	UW-Madison	33,609	0
20.N/A	395-0097-24-95	MAFC WO 8 TPIMS Year 2-3 (from DOT)	UW-Madison	6,324	0
20.N/A	395-0097-24-95	MAFC WO 9 OSOW Construction Impacts (from DOT)	UW-Madison	13,939	0
20.N/A	FG-2021-UW-TOPS-05667	WisTransPortal Crash and Citation Traffic Records Data Integration (from DOT)	UW-Madison	(21,184)	0
20.N/A	GFG-2023-UW-MILWAUKEE-00057	Estimating Statewide Bicycle Volumes Using Crowdsourced Data (from DPI)	UW-Milwaukee	52,554	0
20.N/A	GFG-2023-UW-MILWAUKEE-00058	Mitigating crash outcome through automatic crash reconstruction (from DPI)	UW-Milwaukee	77,795	0
20.N/A	GFG-2023-UW-MILWAUKEE-00059	Statewide Pedestrian and Bicycle Count Database for Model Validation and Risk Exposure Assessment (from DOT)	UW-Milwaukee	29,170	0
20.N/A	GFG-2023-UW-TOPS-00136	TOPS FY23 Traffic Records (from DOT)	UW-Madison	114,999	0
20.N/A	GFG-2024-UW-MILWA-00143	Statewide Pedestrian and Bicycle Count Database for Model Validation and Risk Exposure Assessment, Year 2 (from DOT)	UW-Milwaukee	14,768	0
20.N/A	GFG-2024-UW-TOPS-00151	TRCC FY24 CODES (from DOT)	UW-Madison	66,546	0
20.N/A	Proj ID: 395-0092-19-30 WO11	MAFC WO11_Member Services Yr 4 (from DOT)	UW-Madison	4,619	0
20.N/A	TO 13.33 0097-24-84	TOPS WO 13.33 FY24 SPR Wisconsin ITS / ITSNET Inventory (from DOT)	UW-Madison	86,870	0
20.N/A	TOPS FY24 Crash Database	TOPS FY24 Crash Database and Resolve System (from DOT)	UW-Madison	131,994	0
20.N/A	TPF-5(396) / 0092-19-30, WO 13	MAFC WO 13 Electrification (from DOT)	UW-Madison	(9,265)	0
20.N/A	TPF-5(509)	MAFC FY24 Truck Parking Information Management System (TPIMS) Phase 4 (from DOT)	UW-Madison	81,615	0
20.N/A	TPF-5(509) / 395-0097-23-95	MAFC Marine Freight Development (from DOT)	UW-Madison	96,939	0
20.N/A	TPF-5(509) / 395-0097-23-95	MAFC Member Services FY23 (from DOT)	UW-Madison	70,653	0
20.N/A	TPF-5(509) / 395-0097-23-95	MAFC WO 5 All Hazards Phase 2 (from DOT)	UW-Madison	12,535	0
20.N/A	WO 7 Project ID 395-0097-24-95	MAFC WO 7 Rail Hazards (from DOT)	UW-Madison	33,785	0
20.N/A		MAFC WO4 All Hazards Assessments of Major Freight Corridors in the MAASTO Region - Phase 1 (from DOT)	UW-Madison	126,076	0
20.N/A		TOPS FY23 Crash Database and R (from DOT)	UW-Madison	53,265	0
		Subtotal Direct Research and Development Grants		9,476,530	25,776
20.020	5122685	Research and Development Subgrants: Traffic Safety Culture Research Roadmap (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	20,000	0
20.020	BTS-20 SUB0001851	BTSCRIP_Misreporting Motor Vehicle Crashes (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	169,581	41,866
20.200	220091	Highway Research and Development Program (from CAMBRIDGE SYSTEMATICS)	UW-Madison	7,664	0
20.205	00110396/00074319	Highway Planning and Construction (from UNIVERSITY OF MISSOURI-KANSAS CITY)	UW-Platteville	8,642	0
20.205	1036345 WO#3	Highway Planning and Construction (from MINNESOTA DEPT OF TRANSPORTATION)	UW-Madison	90,372	0
20.205	C2019-646	Highway Planning and Construction (from Gremmer & Associates Inc)	UW-Milwaukee	662	0
20.205	C2023-0757	Highway Planning and Construction (from RICHLAND COUNTY)	UW-Milwaukee	19,946	0
20.205		Highway Planning and Construction (from IOWA DEPT OF TRANSPORTATION)	UW-Madison	36,280	0
20.237		Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements (from Texas A&M University Research Foundation)	UW-Madison	33	0
20.701	2117-9075-30-A	University Transportation Centers Program (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	70,000	0
20.701	456802-87A6	University Transportation Centers Program (from UNIVERSITY OF NEW MEXICO)	UW-Milwaukee	160,066	0
20.701	CTEDD 021-11	University Transportation Centers Program (from University of Texas-Arlington)	UW-Madison	(10,280)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
20.701	SUBK00017959, PO 3007709751	University Transportation Centers Program (from UNIVERSITY OF MICHIGAN)	UW-Madison	33,462	0
20.819	GS CA2 MOD6 INTERLAKE	Ballast Water Treatment Technologies (from DEPT OF TRANS, MARITIME ADMINISTRATION)	UW-Superior	587,073	0
20.819		Ballast Water Treatment Technologies (from DEPT OF TRANS, MARITIME ADMINISTRATION)	UW-Superior	81,737	0
20.N/A	537560	Parking Utilization & Site Level VMT Database (from University of Arizona)	UW-Madison	35	0
20.N/A	022-04	CTEDD-Driver Readiness Monitor (from UNIVERSITY OF TEXAS - ARLINGTON)	UW-Madison	34,814	0
20.N/A	2117-2179-00-B, 2117-2179-02-B	FDOT (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	43,000	0
20.N/A	C523210562	Archaeological surveys and documentation (from MILWAUKEE (CITY OF), WI)	UW-Milwaukee	2,228	0
20.N/A	DTMA9117H00002	Evaluation & Verification of Ballast Water Treatment Technologies and Other Green Shipping Initiatives (from Great Lakes Maritime Research Institute)	UW-Superior	787,027	0
20.N/A	RC113120 - UW	MSU_WHRP Geotech (from MICHIGAN STATE UNIVERSITY)	UW-Madison	14,956	0
20.N/A	TOPR TO21-426; P010292005	Leidos Work Order (from LEIDOS ASC)	UW-Madison	45,348	0
20.N/A	W000966673 / 1001828772	Safety Research Using Simulation (from UNIVERSITY OF IOWA)	UW-Madison	184,377	0
Subtotal Research and Development Subgrants				2,387,024	41,866
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				11,863,554	67,642
U.S. DEPARTMENT OF THE TREASURY:					
Direct Research and Development Grants:					
21.N/A	735781	Creating Goals in Children (from DHS)	UW-Madison	79,500	35,000
Subtotal Direct Research and Development Grants				79,500	35,000
Research and Development Subgrants:					
21.N/A		Eviction Defense Clinic Year 2 (from TENANT RESOURCE CENTER)	UW-Madison	167,452	0
21.N/A		Eviction Defense Clinic Year 3 (from TENANT RESOURCE CENTER)	UW-Madison	136,671	0
Subtotal Research and Development Subgrants				304,122	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE TREASURY				383,622	35,000
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
Direct Research and Development Grants:					
43.001		Science	UW-Madison	11,381,344	802,284
43.001		Science	UW-Milwaukee	281,947	59,629
Total Federal Program 43.001				11,663,291	861,913
43.002		Aeronautics	UW-Madison	464,045	27,538
43.003		Exploration	UW-Madison	307,980	0
43.007		Space Operations	UW-Madison	229,222	0
43.007		Space Operations	UW-Milwaukee	95,482	7,356
Total Federal Program 43.007				324,704	7,356
43.008		Office of Stem Engagement (OSTEM)	UW-Superior	1,205	0
43.009		Mission Support	UW-Madison	369,751	0
43.012		Space Technology	UW-Madison	443,410	0
Other Federal Financial Assistance:					
43.N/A	21-DSI-21-0031	R&D from Goddard Space Flight Center	UW-Madison	256,989	0
43.N/A	NASA 19-ICAR19	R&D from Goddard Space Flight Center	UW-Madison	555,226	344,539
43.N/A	RD	R&D from Smithsonian Astrophysical Observatory	UW-Madison	6,788	0
Subtotal Direct Research and Development Grants				14,393,389	1,241,346

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
		Research and Development Subgrants:			
43.001	166874528	Science (from UNIVERSITY OF CONNECTICUT)	UW-Madison	100,564	0
43.001	116487-19941	Science (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	35,007	0
43.001	2024-27	Science (from University of Oklahoma)	UW-Madison	18,295	0
43.001	530095UWM	Science (from VILLANOVA UNIVERSITY)	UW-Madison	71,141	0
43.001	62049530-134695	Science (from Stanford University)	UW-Green Bay	28,954	0
43.001	A0010329501	Science (from UNIVERSITY OF MINNESOTA)	UW-Madison	17,279	0
43.001	A21-1679-S001	Science (from University of California-Davis)	UW-Madison	30,961	0
43.001	AWD-003003-G1	Science (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	140,676	0
43.001	GF70128-2	Science (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	54,154	0
43.001	GO2-23013X	Science (from SMITHSONIAN ASTROPHYSICAL OBSERVATORY)	UW-Madison	41,227	0
43.001	GO2-23062X	Science (from SMITHSONIAN ASTROPHYSICAL OBSERVATORY)	UW-Madison	14,227	0
43.001	JWST-GO-03034.001-A	Science (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	12,214	0
43.001	JWST-GO-03315.003-A	Science (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	7,489	0
43.001	JWST-GO-04233.002-A	Science (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	24,589	0
43.001	JWST-GO-04426.002-A	Science (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	29,584	0
43.001	NASA0113-01	Science (from UNIVERSITY OF MARYLAND BALTIMORE COUNTY)	UW-Madison	66,891	0
43.001	P008776701	Science (from UNIVERSITY OF MINNESOTA)	UW-Madison	171,360	0
43.001	PO 6262928	Science (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	158,886	0
43.001	R-21-0014	Science (from University of Houston)	UW-Madison	25,517	0
43.001	R-22-0021	Science (from University of Houston)	UW-Madison	8,971	0
43.001	s5920, PO #860065	Science (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	14,323	0
43.001	s6067, PO #907487	Science (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	44,055	0
43.001	Sub Award #00011276	Science (from UNIVERSITY OF CALIFORNIA - BERKELEY)	UW-Green Bay	11,029	0
43.001	SUBK-23-0034, P23-0234	Science (from Universities Space Research Association)	UW-Madison	12,272	0
43.001		Science (from Carbonplan)	UW-Madison	55,370	0
43.001		Science (from University of Colorado-Boulder)	UW-Madison	40,134	0
43.001		Science (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	34,454	0
43.002		Aeronautics (from Ohio State University)	UW-Madison	18,192	0
43.003	TRISH P0603, 7000001428	Exploration (from Baylor College of Medicine)	UW-Madison	23,672	0
43.008	P #80NSSC20M0123, S #HEI22_2-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Superior	2,061	0
43.008	RFP23_10-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	5,000	0
43.008	RIP24_1-0	Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-La Crosse	10,000	0
43.008		Office of Stem Engagement (OSTEM) (from Wisconsin Space Grant Consortium)	UW-Madison	1,733	0
43.N/A	21606-16-033	SSAI TDN M.001.01 CY6&7 (from Science Systems & Applications Inc)	UW-Madison	3,214	0
43.N/A	G-39690-1	CloudSat Science (from COLORADO STATE UNIVERSITY)	UW-Madison	265,230	0
43.N/A	HST-AR-16158.001-A	The Metallicity of High- and Intermediate-velocity Clouds (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(51,083)	0
43.N/A	HST-AR-16363.001-A	Searching for the LMC Corona (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(4,256)	0
43.N/A	HST-AR-16602.006-A	ULLYSES LMC Winds (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	3,048	0
43.N/A	HST-AR-16607.002-A	139_CGMcloudy (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	64,066	0
43.N/A	HST-AR-17027.001-A	Kim HST 2023 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	119,670	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
43.N/A	HST-AR-17051.005-A	HST LMChigh Wakker (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	41,970	0
43.N/A	HST-AR-17053.004-A	HST Cycle 30 D'Onghia (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	45,845	0
43.N/A	HST-GO-15698.007-A	HST Beatty Transfer 2023 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	16,833	0
43.N/A	HST-GO-15970.018-A	Grier STSci grant transfer GO- (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	6,695	0
43.N/A	HST-GO-16219.003-A	Exploring the origin of the M3 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	2,286	0
43.N/A	HST-GO-16220.006-A	HST Beatty transfer 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	5,278	0
43.N/A	HST-GO-16244.001-A	Blue Lurkers (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(3,104)	0
43.N/A	HST-GO-16291.001-A	Spatially Resolving Outflows in a z~1 Extremely Red Quasar to Observe a Short-Lived Blowout Phase in Galaxy Evolution (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	11,629	0
43.N/A	HST-GO-16316.010-A	JSG HST proposal July 2020 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	5,151	0
43.N/A	HST-GO-16454.004-A	Death Throes of a Neptune Vort (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	(18)	0
43.N/A	HST-GO-16504.001-A	z=3.14 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	49,948	0
43.N/A	HST-GO-16647.002-A	HST Cycle 29 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	5,209	0
43.N/A	HST-GO-16663.001-A	Spectroscopic diagnosis of chan (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	18,716	0
43.N/A	HST-GO-16730.004-A	136_M31inner (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	79,279	0
43.N/A	HST-GO-16876.001-A	Unveiling the Source of Extreme Ionization (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Milwaukee	17,199	0
43.N/A	HST-GO-16880.004-A	Analysis of Cycle 29 mid-cycle (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	2,844	0
43.N/A	HST-GO-17065.004-A	Maseda HST 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	26,853	0
43.N/A	HST-GO-17116.002-A	HST XRAY UV (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	65,018	0
43.N/A	HST-GO-17121.002-A	MAB HST 2022 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	7,348	0
43.N/A	HST-GO-17458.001-A	Spatially Resolving the Baryon Cycle at z~2-3 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Milwaukee	9,460	0
43.N/A	HST-GO-17505.007-A	Astro_Beatty_HST17505_STSci_10/05 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	7,489	0
43.N/A	HST-HF2-51493.001	Soares Hubble Fellow Stipend (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	93,932	0
43.N/A	HST-HF2-51493.001	Soares Hubble Fellowship (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	42,332	0
43.N/A	JWST-ERS-01373-008-A	ERS Observations of the Jovian System (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	2,522	0
43.N/A	JWST-GO-01584.012-A	Zhang JWST 2021 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	12,510	0
43.N/A	JWST-GO-01666.010	Validating JWST's in-orbit clock accuracy- Space Telescope Science Institute (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Milwaukee	23,239	0
43.N/A	JWST-GO-01671.002-A	Tremonti (Maseda) JWST 2021 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	71,464	0
43.N/A	JWST-GO-01783.007-A	JWST-FEAST (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	10,978	0
43.N/A	JWST-GO-02368.001-A	Tremonti JWST 2021 (from SPACE TELESCOPE SCIENCE INSTITUTE)	UW-Madison	69,179	0
43.N/A	MSN267167	Multi-Platform, Scalable, and (from PROTOINNOVATIONS, LLC)	UW-Madison	120,078	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
43.N/A		NASA WCS sub A.39 Ecological F (from WILDLIFE CONSERVATION SOCIETY)	UW-Madison	190,190	0
		Subtotal Research and Development Subgrants		2,788,523	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		17,181,912	1,241,346
NATIONAL CREDIT UNION ADMINISTRATION:					
44.419	IIA #1802, SUBK00016384	Direct Research and Development Grants: Greener Shores (from UW-Madison)	UW-Superior	2,984	0
		Subtotal Direct Research and Development Grants		2,984	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		2,984	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Direct Research and Development Grants: Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	76,528	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Milwaukee	74,279	15,899
		Total Federal Program 45.024		150,807	15,899
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	177,145	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Stout	64,885	19,969
		Total Federal Program 45.149		242,030	19,969
45.160		Promotion of the Humanities Fellowships and Stipends	UW-Madison	36,152	0
45.161		Promotion of the Humanities Research	UW-Madison	177,803	0
45.312		National Leadership Grants	UW-Milwaukee	189,902	0
		Subtotal Direct Research and Development Grants		796,694	35,868
		Research and Development Subgrants:			
45.162	Subaward # 2005490	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development (from The Teagle Foundation)	UW-Platteville	3,360	0
45.163	D8493-02 SA00 5A644A 7802	Promotion of the Humanities Professional Development (from San Diego State University Foundation)	UW-Madison	21,300	0
45.169	99960-Z9654201	Promotion of the Humanities Office of Digital Humanities (from UNIVERSITY OF MARYLAND)	UW-Madison	16,304	0
45.312	Agr Dtd 5.3.23	National Leadership Grants (from CHILDREN'S MUSEUM OF PITTSBURGH)	UW-Madison	24,205	0
45.N/A	Awd Ltr Dtd 3.24.23	John Carter Brown Library Facu (from JOHN CARTER BROWN LIBRARY)	UW-Madison	45,000	0
45.N/A		NEH Hagley Fellowship (from HAGLEY MUSEUM AND LIBRARY)	UW-Madison	2,646	0
		Subtotal Research and Development Subgrants		112,815	0
		TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		909,508	35,868
NATIONAL SCIENCE FOUNDATION:					
		Direct Research and Development Grants:			
47.005	2302697	Collaborative Research: SHINE	UW-Green Bay	23,056	0
47.005	2302697	Collaborative Research: SHINE	UW-Green Bay	2,964	0
		Total Federal Program 47.005		26,021	0
47.041		Engineering	UW-La Crosse	63,991	0
47.041		Engineering	UW-Madison	9,643,908	686,610
47.041		Engineering	UW-Milwaukee	1,130,901	0
		Total Federal Program 47.041		10,838,800	686,610
47.046	2204481	ADVANCE UW0: Three Campuses, One Institution	UW-Oshkosh	209,421	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	278,271	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	179,140	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences	UW-Madison	32,713,328	6,146,302
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,733,354	1,117,590
47.049		Mathematical and Physical Sciences	UW-River Falls	9,901	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	144,785	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	394,820	0
Total Federal Program 47.049				<u>37,453,599</u>	<u>7,263,892</u>
47.050		Geosciences	UW-Eau Claire	79,958	0
47.050		Geosciences	UW-Green Bay	38,813	0
47.050		Geosciences	UW-Madison	6,568,130	189,516
47.050		Geosciences	UW-Milwaukee	346,695	0
47.050		Geosciences	UW-Platteville	66,890	0
47.050		Geosciences	UW-River Falls	63,300	0
47.050		Geosciences	UW-Superior	16,081	0
47.050		Geosciences	UW-Whitewater	62,845	0
47.050		Geosciences (from UW-Madison)	UW-Oshkosh	2,958	0
Total Federal Program 47.050				<u>7,245,672</u>	<u>189,516</u>
47.070		Computer and Information Science and Engineering	UW-Eau Claire	251,583	0
47.070		Computer and Information Science and Engineering	UW-Madison	15,434,655	2,577,718
47.070		Computer and Information Science and Engineering	UW-Milwaukee	726,108	270,139
47.070		Computer and Information Science and Engineering	UW-Parkside	41,554	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-La Crosse	3,605	0
Total Federal Program 47.070				<u>16,457,506</u>	<u>2,847,857</u>
47.071	2132026	NSF EAGER	UW-Madison	102,298	0
47.074		Biological Sciences	UW-Eau Claire	95,652	2,328
47.074		Biological Sciences	UW-Madison	13,449,137	535,896
47.074		Biological Sciences	UW-Milwaukee	856,081	6,550
47.074		Biological Sciences	UW-Oshkosh	481,706	0
47.074		Biological Sciences	UW-Parkside	5,814	0
47.074		Biological Sciences	UW-Platteville	224,639	0
Total Federal Program 47.074				<u>15,113,029</u>	<u>544,774</u>
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	58,437	1,234
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,566,144	254,522
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	1,766	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	117,600	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	22,784	0
Total Federal Program 47.075				<u>2,766,730</u>	<u>255,755</u>
47.076		STEM Education (formerly Education and Human Resources)	UW-Madison	16,358,481	652,309
47.076		STEM Education (formerly Education and Human Resources)	UW-Milwaukee	1,043	0
47.076		STEM Education (formerly Education and Human Resources)	UW-Oshkosh	281,892	167,642
47.076		STEM Education (formerly Education and Human Resources)	UW-Platteville	198,621	0
47.076		STEM Education (formerly Education and Human Resources)	UW-River Falls	406,324	35,676
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Eau Claire	64,936	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Green Bay	20,141	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-La Crosse	27,550	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Milwaukee	119,030	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Oshkosh	58,453	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Platteville	2,000	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-River Falls	22,152	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Stevens Point	16,879	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Superior	1,883	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.076		STEM Education (formerly Education and Human Resources) (from UW-Madison)	UW-Whitewater	17,686	0
47.076		STEM Education (formerly Education and Human Resources) (from UW-Oshkosh)	UW-Whitewater	61,498	0
47.076		STEM Education (formerly Education and Human Resources) (from WTCS)	UW-Madison	413	0
Total Federal Program 47.076				17,658,982	855,628
47.078		Polar Programs	UW-Madison	9,732,517	1,484,885
47.078		Polar Programs	UW-Milwaukee	12	0
Total Federal Program 47.078				9,732,529	1,484,885
47.079		Office of International Science and Engineering	UW-Eau Claire	58,159	15,000
47.079		Office of International Science and Engineering	UW-Madison	308,550	0
47.079		Office of International Science and Engineering	UW-Milwaukee	130,598	0
Total Federal Program 47.079				497,308	15,000
47.083		Integrative Activities	UW-Madison	230,305	4,144
47.084		NSF Technology, Innovation, and Partnerships	UW-Eau Claire	61,522	0
47.084		NSF Technology, Innovation, and Partnerships	UW-Madison	3,064,711	1,260,432
47.084		NSF Technology, Innovation, and Partnerships	UW-Milwaukee	86,112	0
Total Federal Program 47.084				3,212,344	1,260,432
Other Federal Financial Assistance:					
47.N/A	2150225	Intergovernmental Personnel Assignment	UW-Madison	53,075	0
47.N/A	DEB-1942256	CAREER	UW-Madison	118,630	0
47.N/A	IPA Wenner 2020-21	Interagency Personnel Agreement	UW-Oshkosh	26,568	0
Subtotal Direct Research and Development Grants				121,742,817	15,408,494
Research and Development Subgrants:					
47.041	2014964	Engineering (from CLC Global USA)	UW-Milwaukee	(2,295)	0
47.041	20200878-02-UWI	Engineering (from University of North Carolina-Charlotte)	UW-Madison	(0)	0
47.041	525930WISCONSIN	Engineering (from VILLANOVA UNIVERSITY)	UW-Platteville	25,433	0
47.041	8007156-01.01 UW	Engineering (from UNIVERSITY OF SOUTHERN MISSISSIPPI)	UW-Madison	50,366	0
47.041	Agr Dtd 3/27/22	Engineering (from Synvivia Inc.)	UW-Madison	0	0
47.041	ASUB00000853	Engineering (from ARIZONA STATE UNIVERSITY)	UW-Madison	93,174	0
47.041	AWD-003901-G1	Engineering (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	24,764	0
47.041	AWD101315 (SUB00000319)	Engineering (from University of Chicago)	UW-Milwaukee	2,563	0
47.041	AWD101499 (SUB00000350)	Engineering (from University of Chicago)	UW-Madison	104,135	0
47.041	AWD-101645-G3 / RJ375-G3	Engineering (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	785,354	0
47.041	SUBK00012987	Engineering (from UNIVERSITY OF MICHIGAN)	UW-Milwaukee	70,143	0
47.041	UR-K241	Engineering (from FLORIDA ATLANTIC UNIVERSITY)	UW-Madison	87,862	0
47.041		Engineering (from ARIZONA STATE UNIVERSITY)	UW-Madison	76,511	0
47.041		Engineering (from Chlobis Water Inc)	UW-Madison	(7,846)	0
47.041		Engineering (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	81,496	0
47.041		Engineering (from Purdue University)	UW-Madison	70,862	0
47.041		Engineering (from Saint Jude Children's Hospital)	UW-Madison	283,612	0
47.049	22010398	Mathematical and Physical Sciences (from UNIVERSITY OF TEXAS - DALLAS)	UW-Madison	193,594	0
47.049	060700.362238.01	Mathematical and Physical Sciences (from MISSISSIPPI STATE UNIVERSITY)	UW-Milwaukee	62,102	0
47.049	100918-18051	Mathematical and Physical Sciences (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIG)	UW-Madison	146,904	0
47.049	100918-18051	Mathematical and Physical Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	226,423	0
47.049	1123003 - 465070	Mathematical and Physical Sciences (from CARNEGIE MELLON UNIVERSITY)	UW-Milwaukee	41,297	0
47.049	116319-19897	Mathematical and Physical Sciences (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIGN)	UW-Madison	51,587	0
47.049	116962-Z4017201	Mathematical and Physical Sciences (from UNIVERSITY OF MARYLAND)	UW-Madison	125,504	0
47.049	200104-UWRF	Mathematical and Physical Sciences (from Macalester College)	UW-River Falls	52,852	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.049	2018-2019-015	Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	77,117	0
47.049	2139004-WISC	Mathematical and Physical Sciences (from New York Institute of Technology)	UW-Madison	79,191	0
47.049	2212002Z2	Mathematical and Physical Sciences (from Michigan Technological University)	UW-Madison	19,933	0
47.049	2310066-WISC	Mathematical and Physical Sciences (from New York Institute of Technology)	UW-Madison	0	0
47.049	25-0521-0244-020	Mathematical and Physical Sciences (from UNIVERSITY OF NEBRASKA)	UW-Madison	457,819	0
47.049	381639	Mathematical and Physical Sciences (from NATIONAL RADIO ASTRONOMY OBSERVATORY)	UW-Madison	2,389	0
47.049	587990	Mathematical and Physical Sciences (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	50,545	0
47.049	A23-0179-S001	Mathematical and Physical Sciences (from UNIVERSITY OF CALIFORNIA - SANTA CRUZ)	UW-Madison	26,789	0
47.049	AWD-003107-G1	Mathematical and Physical Sciences (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	78,686	0
47.049	CON-80003726 (GR116806)	Mathematical and Physical Sciences (from YALE UNIVERSITY)	UW-Madison	24,659	0
47.049	F1934-01	Mathematical and Physical Sciences (from New York University)	UW-Madison	54,013	0
47.049	G-20396-04	Mathematical and Physical Sciences (from COLORADO STATE UNIVERSITY)	UW-Madison	69,172	0
47.049	GC87180-01	Mathematical and Physical Sciences (from EMBRY-RIDDLE AERONAUTICAL UNIVERSITY)	UW-Madison	55,976	0
47.049	PHY-1806631	Mathematical and Physical Sciences (from UNIVERSITY OF NOTRE DAME)	UW-Madison	3,600	0
47.049	PO# 378004	Mathematical and Physical Sciences (from NATIONAL RADIO ASTRONOMY OBSERVATORY)	UW-Madison	31,178	0
47.049	S001410-NSF	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	1	0
47.049	S2270B-P	Mathematical and Physical Sciences (from Oregon State University)	UW-Milwaukee	289,190	0
47.049	SOSPA8-004	Mathematical and Physical Sciences (from NATIONAL RADIO ASTRONOMY OBSERVATORY)	UW-Madison	(27)	0
47.049	SUB00000135/UR FAO GR531227	Mathematical and Physical Sciences (from University of Rochester)	UW-Madison	138,651	0
47.049	UDR0000262	Mathematical and Physical Sciences (from UNIVERSITY OF DELAWARE)	UW-Madison	151,970	0
47.049	UWM-0334	Mathematical and Physical Sciences (from CARLETON COLLEGE)	UW-Madison	139,469	0
47.049	X03108104	Mathematical and Physical Sciences (from Rice University)	UW-Madison	106,279	0
47.049		Mathematical and Physical Sciences (from AURA)	UW-Madison	119,713	0
47.049		Mathematical and Physical Sciences (from Barnard College)	UW-Madison	12,634	0
47.049		Mathematical and Physical Sciences (from Cornell University)	UW-Madison	108,821	0
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	75	0
47.049		Mathematical and Physical Sciences (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	0	0
47.049		Mathematical and Physical Sciences (from Michigan Technological University)	UW-Madison	1,787	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	118,976	0
47.049		Mathematical and Physical Sciences (from University of Chicago)	UW-Madison	33,950	0
47.049		Mathematical and Physical Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	1,586,901	0
47.049		Mathematical and Physical Sciences (from University of Puerto Rico)	UW-Madison	152,457	0
47.050	1004823-UW-M	Geosciences (from University of Wyoming)	UW-Madison	(13,823)	0
47.050	2022-1563	Geosciences (from UNIVERSITY OF ALABAMA - HUNTSVILLE)	UW-River Falls	29,013	0
47.050	41E(GG009393-04) SAPO G16557	Geosciences (from COLUMBIA UNIVERSITY)	UW-Madison	15,728	0
47.050	5130-UWM-NSF-6689	Geosciences (from Pennsylvania State University)	UW-Milwaukee	81,050	0
47.050	60062830 UWM	Geosciences (from NORTHWESTERN UNIVERSITY)	UW-Madison	10,085	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.050	KK2311	Geosciences (from UNIVERSITY OF CALIFORNIA - SANTA BARBARA)	UW-Madison	47,152	0
47.050	R1149	Geosciences (from DARTMOUTH COLLEGE)	UW-Madison	226,151	0
47.050	Valpo01	Geosciences (from VALPARAISO UNIVERSITY)	UW-Madison	8,124	0
47.050		Geosciences (from DARTMOUTH COLLEGE)	UW-Madison	3,309,716	0
47.050		Geosciences (from Pennsylvania State University)	UW-Madison	71,245	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	62,592	0
47.070	10056678-WISC	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	281,749	0
47.070	106097-18645	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	9,853	0
47.070	110550-19185	Computer and Information Science and Engineering (from UNIVERSITY OF ILLINOIS - URBANA-CHAMPAIG)	UW-Madison	290,463	0
47.070	140451-21443	Computer and Information Science and Engineering (from Cornell University)	UW-Madison	32,283	0
47.070	2021CIF-WisconsinMadison-67	Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	108,989	0
47.070	2322713	Computer and Information Science and Engineering (from UNIVERSITY OF MISSOURI-KANSAS CITY)	UW-Madison	100,677	0
47.070	2369-01-01	Computer and Information Science and Engineering (from MARQUETTE UNIVERSITY)	UW-Milwaukee	39,079	0
47.070	333-2828	Computer and Information Science and Engineering (from DUKE UNIVERSITY)	UW-Madison	544,392	0
47.070	91273-21841	Computer and Information Science and Engineering (from Cornell University)	UW-Madison	157,411	0
47.070	AWD103173 (SUB00000698)	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	85,082	0
47.070	MIR-002566	Computer and Information Science and Engineering (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	50,011	0
47.070	MIRC-002698	Computer and Information Science and Engineering (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	79,817	0
47.070	MSN261336	Computer and Information Science and Engineering (from Princeton University)	UW-Madison	315,781	0
47.070	S004088-NSF	Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	58,135	0
47.070	SPC-1000005586 / GR124633	Computer and Information Science and Engineering (from Ohio State University)	UW-Madison	157,583	0
47.070	SPC-1000005609 / GR124843	Computer and Information Science and Engineering (from Ohio State University)	UW-Madison	301,049	0
47.070	UTAUS-SUB00000384	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	73,751	0
47.070	UTAUS-SUB00000569	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	10,857	0
47.070	UTAUS-SUB00000705	Computer and Information Science and Engineering (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	124,198	0
47.070	UWSC13246, BPO 61860	Computer and Information Science and Engineering (from UNIVERSITY OF WASHINGTON)	UW-Madison	105,271	0
47.070	Year3-2021CIF-WisconsinMadison	Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	82,409	0
47.070		Computer and Information Science and Engineering (from Indiana University)	UW-Madison	(19,061)	0
47.070		Computer and Information Science and Engineering (from Princeton University)	UW-Madison	434,510	0
47.070		Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	34,842	0
47.071	AWD-101645-G3 / RJ375-G3	Gen-3 Engineering Research Centers: Subaward with GIT (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	116,749	0
47.074	11054-1314-06	Biological Sciences (from CARNEGIE INSTITUTION OF WASHINGTON)	UW-Madison	13,947	0
47.074	1901932-DBI	Biological Sciences (from Purdue University)	UW-Stevens Point	4,078	0
47.074	1901932-DBI / 10001564-009	Biological Sciences (from Purdue University)	UW-Stevens Point	649	0
47.074	91827-20469	Biological Sciences (from Cornell University)	UW-Milwaukee	13,555	0
47.074	92806-20697	Biological Sciences (from Cornell University)	UW-Madison	39,868	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.074	ASUB00001322	Biological Sciences (from ARIZONA STATE UNIVERSITY)	UW-Milwaukee	903,732	0
47.074	NEON-2022-Univ of Wisc.	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	363	0
47.074	NEON-2024-Univ of WI	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	14,730	0
47.074	R877471	Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	506,654	0
47.074	RC115450UWM	Biological Sciences (from MICHIGAN STATE UNIVERSITY)	UW-Madison	130,821	0
47.074	RC116285UWI	Biological Sciences (from MICHIGAN STATE UNIVERSITY)	UW-Madison	137,228	0
47.074	s5348, PO#606602	Biological Sciences (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	32,489	0
47.074	UW2134725	Biological Sciences (from American Society for Cell Biology)	UW-Madison	31,657	0
47.074		Biological Sciences (from Boston University)	UW-Madison	102,353	0
47.074		Biological Sciences (from Cary Institute of Ecosystem Studies)	UW-Madison	(47)	0
47.074		Biological Sciences (from Cornell University)	UW-Madison	21,788	0
47.074		Biological Sciences (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	25,521	0
47.074		Biological Sciences (from MICHIGAN STATE UNIVERSITY)	UW-Madison	233,633	0
47.074		Biological Sciences (from New York University)	UW-Madison	70	0
47.074		Biological Sciences (from University of Alabama-Tuscaloosa)	UW-Madison	10,207	0
47.074		Biological Sciences (from UNIVERSITY OF CONNECTICUT)	UW-Madison	5,991,086	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	265,425	0
47.074		Biological Sciences (from UNIVERSITY OF MINNESOTA)	UW-Madison	794,299	0
47.075	1901	Social, Behavioral, and Economic Sciences (from BROWN UNIVERSITY)	UW-Madison	13,139	0
47.075	DMS-2327797	Social, Behavioral, and Economic Sciences (from VIRGINIA POLYTECHNIC INSTITUTE AND STATE)	UW-Madison	13,409	0
47.075		Social, Behavioral, and Economic Sciences (from AMERICAN POLITICAL SCIENCE ASSOCIATION)	UW-Madison	6,997	0
47.076	0011108/00074106	STEM Education (formerly Education and Human Resources) (from Univeristy of Missouri-Kansas City)	UW-Milwaukee	8,232	0
47.076	0883 G LA131 / 08890000083173	STEM Education (formerly Education and Human Resources) (from UNIVERSITY OF CALIFORNIA - LOS ANGELES)	UW-Madison	22,045	0
47.076	1834521/019533H	STEM Education (formerly Education and Human Resources) (from Iowa State University)	UW-Whitewater	3,417	0
47.076	63343356-306517	STEM Education (formerly Education and Human Resources) (from Stanford University)	UW-Madison	48,149	0
47.076	7002-MSN278923	STEM Education (formerly Education and Human Resources) (from ASSOC OF PUBLIC AND LAND-GRANT UNIV)	UW-Madison	127,633	0
47.076	S2272A-A	STEM Education (formerly Education and Human Resources) (from Oregon State University)	UW-Madison	21,727	0
47.076	SUBK00018160 / 3007178318	STEM Education (formerly Education and Human Resources) (from UNIVERSITY OF MICHIGAN)	UW-Madison	5,783	0
47.076	SUBK00019527	STEM Education (formerly Education and Human Resources) (from UNIVERSITY OF MICHIGAN)	UW-Madison	28,000	0
47.076		STEM Education (formerly Education and Human Resources) (from AMERICAN EDUCATIONAL RESEARCH ASSOCIATIO)	UW-Madison	25,958	0
47.076		STEM Education (formerly Education and Human Resources) (from American Physical Society)	UW-Madison	143,034	0
47.076		STEM Education (formerly Education and Human Resources) (from Bellevue College)	UW-Madison	153,949	0
47.076		STEM Education (formerly Education and Human Resources) (from University of Colorado-Boulder)	UW-Madison	97,984	0
47.076		STEM Education (formerly Education and Human Resources) (from Women in Engineering Proactive Network)	UW-Madison	(5)	0
47.078	1564378	Polar Programs (from UNIVERSITY OF COLORADO - BOULDER)	UW-Madison	29,566	0
47.079	2022GC0682	Office of International Science and Engineering (from UNIVERSITY OF TEXAS AT ARLINGTON)	UW-Milwaukee	134,619	0
47.079	333-2780	Office of International Science and Engineering (from DUKE UNIVERSITY)	UW-Milwaukee	10,000	0
47.079		Office of International Science and Engineering (from CRDF Global)	UW-Madison	536,163	91,032
47.083	585895	Integrative Activities (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	6,650	0
47.083	028092H	Integrative Activities (from IOWA STATE UNIVERSITY)	UW-Madison	32,443	0
47.084	144-214476-4 AAM5923	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Platteville	21,440	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.084	2207006Z1	NSF Technology, Innovation, and Partnerships (from Michigan Technological University)	UW-Madison	51,573	0
47.084	230013G	NSF Technology, Innovation, and Partnerships (from WiSys Technology Foundation)	UW-Stevens Point	6,234	0
47.084	230014G	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Madison	31,751	0
47.084	230015G	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-La Crosse	23,403	0
47.084	230018G	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Parkside	13,337	0
47.084	2305615	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Whitewater	7,601	0
47.084	235615	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Oshkosh	15,415	0
47.084	AGR00002781	NSF Technology, Innovation, and Partnerships (from MAXWAVE LLC)	UW-Madison	21,273	0
47.084	AGR00003962	NSF Technology, Innovation, and Partnerships (from ROCA WATER)	UW-Madison	20,233	0
47.084	AWD104447 (SUB00001046)	NSF Technology, Innovation, and Partnerships (from University of Chicago)	UW-Madison	83,406	0
47.084	CON-80004753 (GR121762)	NSF Technology, Innovation, and Partnerships (from YALE UNIVERSITY)	UW-Madison	62,762	0
47.084	Subaward Agreement # 230010G	NSF Technology, Innovation, and Partnerships (from WISYS TECHNOLOGY FDN)	UW-Green Bay	12,749	0
47.084	SUBK00017991	NSF Technology, Innovation, and Partnerships (from UNIVERSITY OF MICHIGAN)	UW-Madison	1,285	0
47.084	UNR-24-124	NSF Technology, Innovation, and Partnerships (from UNIVERSITY OF NEVADA, RENO)	UW-Milwaukee	18,443	0
47.084	UWEC-WELK-F24103	NSF Technology, Innovation, and Partnerships (from THE COLLEGE OF NEW JERSEY)	UW-Eau Claire	5,121	0
47.N/A	2021CIF-WisconsinMadison-30	CIFellows Sub Ilias and Karmal (from Computing Research Association)	UW-Madison	34,290	0
47.N/A	AGR00000354	OtherWordly (from OTHERWORDLY, LLC)	UW-Madison	34,690	0
47.N/A	AGR00003508	Chem_Fredrickson_DGressel Internship_02.15.24 (from BATES COLLEGE)	UW-Madison	7,950	0
47.N/A	MSN251479	Isabel Anadon ABF Fellowship (from American Bar Foundation)	UW-Madison	4,266	0
47.N/A	MSN254454	AERA - Elise Marifian (from American Educational Research Association)	UW-Madison	(8,614)	0
47.N/A	MSN258957	AA& Swift NSF CSR Sub UT Aus (from University of Texas-Austin)	UW-Madison	3,288	0
47.N/A	SUB00002172	Disentangling Cross-Scale Influences on Tree Species, Traits, and Diversity from Individual Trees to Continental Scales (from UNIVERSITY OF FLORIDA)	UW-Madison	(621)	0
Subtotal Research and Development Subgrants				25,275,493	91,032
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				147,018,310	15,499,526
SMALL BUSINESS ADMINISTRATION:					
59.037		Direct Research and Development Grants: Small Business Development Centers (from UW System Administration)	UW-La Crosse	78,276	0
59.037		Small Business Development Centers (from UW System Administration)	UW-Madison	118,736	0
Total Federal Program 59.037				197,013	0
59.058		Federal and State Technology Partnership Program	UW System Administration	18,946	0
Subtotal Direct Research and Development Grants				215,958	0
TOTAL R&D FROM SMALL BUSINESS ADMINISTRATION				215,958	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
Direct Research and Development Grants:					
Other Federal Financial Assistance:					
64.N/A	36C24E20C0018	Development of the Osseointegrated Neural Interface for prosthetic control into a pre-clinical translational sheep model.	UW-Madison	59,688	0
64.N/A	IPA	Gallagher (Dabbs IPA): Requesting a new IPA (starting a new 4-year clock)	UW-Madison	2,572	0
64.N/A	IPA	Interagency Personnel Agreement	UW-Madison	35,838	0
64.N/A	IPA	Intergovernmental Personnel Assignment	UW-Madison	46,092	0
64.N/A	IPA	PI Safdar IPA Dolan	UW-Madison	44,603	0
64.N/A	IPA	VA MERIT TransKinect	UW-Milwaukee	23,632	0
Subtotal Direct Research and Development Grants				212,425	0
Research and Development Subgrants:					
64.N/A		TechWerks-VHA Whole Health Edu (from TECHWERKS)	UW-Madison	10,828	0
Subtotal Research and Development Subgrants				10,828	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				223,254	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
Direct Research and Development Grants:					
66.046		Climate Pollution Reduction Grants (from DOA)	UW-Madison	48,034	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support (from DNR)	UW-Oshkosh	772	0
66.444		Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d)) (from DHS)	UW-Madison	110,076	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Oshkosh	5,913	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from DNR)	UW-Superior	11,218	0
Total Federal Program 66.472				17,131	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	837,875	277,954
66.511		Office of Research and Development Consolidated Research/Training/Fellowships	UW-Madison	161,537	0
66.708		Pollution Prevention Grants Program	UW-Madison	4,999	0
Other Federal Financial Assistance:					
66.N/A	37000-0000025071	NHC Wetland DNR 2023 (from DNR)	UW-Madison	10,000	0
66.N/A	37000-0000026587	Aquatic Biomonitoring Lab (from DNR)	UW-Stevens Point	73,105	0
66.N/A	68HERC20P0031(P O# EP18C000016)	EPA Option Tasks 1-7	UW-Madison	32,485	0
66.N/A	IPA	PI Cook, IPA Roberge, IPA	UW-Madison	69,408	0
Subtotal Direct Research and Development Grants				1,365,421	277,954
Research and Development Subgrants:					
66.034	23002855	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (from MADISON (CITY OF), WI)	UW-Madison	50	0
66.066	GLIFWC BASIN 21 - 6.15.21	GLIFWC Basin 2021: Mercury Analysis services. (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	7,551	0
66.N/A	PDM-45816-20-PO, PDM-53962-21-PO	Oneida Nation Studies (from Oneida Tribe of Indians of Wisconsin)	UW-Superior	283	0
Subtotal Research and Development Subgrants				7,884	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				1,373,306	277,954
U.S. NUCLEAR REGULATORY COMMISSION:					
Direct Research and Development Grants:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	537,965	0
Subtotal Direct Research and Development Grants				537,965	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
77.008		Research and Development Subgrants: U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program (from Virginia Polytechnic Institute & State University)	UW-Madison	62,101	0
		Subtotal Research and Development Subgrants		62,101	0
		TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION		600,067	0
U.S. DEPARTMENT OF ENERGY:					
		Direct Research and Development Grants:			
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	54,868	0
81.049		Office of Science Financial Assistance Program	UW-Madison	44,147,981	2,242,274
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	798,694	0
81.049		Office of Science Financial Assistance Program (from DHS)	UW-Madison	10,922,041	10,852,666
		Total Federal Program 81.049		55,923,584	13,094,939
81.086		Conservation Research and Development	UW-Madison	3,391,647	2,047,749
81.087		Renewable Energy Research and Development	UW-Madison	4,241,786	1,231,891
81.112		Stewardship Science Grant Program	UW-Madison	202,323	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	3,208,850	601,867
81.128		Energy Efficiency and Conservation Block Grant Program (EECBG)	UW-Madison	230,624	0
81.135		Advanced Research Projects Agency - Energy	UW-Madison	6,119,601	1,433,978
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	1,086,418	844,523
		Total Federal Program 81.135		7,206,019	2,278,501
		Other Federal Financial Assistance:			
81.N/A	19072	R&D from Los Alamos National Laboratory	UW-Madison	41,273	0
81.N/A	402130	R&D from Brookhaven National Laboratory	UW-Madison	174,111	0
81.N/A	583921	R&D from Pacific Northwest National Laboratory	UW-Madison	80,968	0
81.N/A	612769	R&D from Pacific Northwest National Laboratory	UW-Madison	8,843	0
81.N/A	618265	R&D from Los Alamos National Laboratory	UW-Madison	66,959	0
81.N/A	627234	R&D from Los Alamos National Laboratory	UW-Madison	104,785	0
81.N/A	668084	R&D from Fermi National Accelerator Laboratory	UW-Madison	15,645	0
81.N/A	671965	R&D from Fermi National Accelerator Laboratory	UW-Madison	(467)	0
81.N/A	680228	R&D from Fermi National Accelerator Laboratory	UW-Madison	388,846	0
81.N/A	680874	R&D from Fermi National Accelerator Laboratory	UW-Madison	6,392	0
81.N/A	681321	R&D from Fermi National Accelerator Laboratory	UW-Madison	880,241	0
81.N/A	683083	R&D from Fermi National Accelerator Laboratory	UW-Madison	275,976	0
81.N/A	685399	R&D from Fermi National Accelerator Laboratory	UW-Madison	7,711	0
81.N/A	7544821	R&D from Lawrence Berkeley National Laboratory	UW-Madison	225,912	0
81.N/A	4000164398	R&D from Oak Ridge National Laboratory	UW-Madison	427,039	0
81.N/A	648190	R&D from Fermi National Accelerator Laboratory	UW-Madison	35,657	0
81.N/A	656922	R&D from Fermi National Accelerator Laboratory	UW-Madison	285,399	0
81.N/A	657680	R&D from Fermi National Accelerator Laboratory	UW-Madison	(105,162)	0
81.N/A	657695	R&D from Fermi National Accelerator Laboratory	UW-Madison	439,197	0
81.N/A	1F-60245	R&D from Argonne National Laboratory	UW-Madison	46,231	0
81.N/A	1F-60257	R&D from Argonne National Laboratory	UW-Madison	175,833	0
81.N/A	1F-60315	Next Generation Quantum Science and Engineering (Q-NEXT) Center	UW-Madison	92,908	0
81.N/A	1F-60315	R&D from Argonne National Laboratory	UW-Madison	1,357,366	0
81.N/A	2226108 and Revision 1	R&D from Sandia National Laboratories	UW-Madison	4,241	0
81.N/A	2F-60009	R&D from Argonne National Laboratory	UW-Madison	(9,810)	0
81.N/A	695915	LPC Distinguished Researcher: Dasu	UW-Madison	97,147	0
81.N/A	75N93020C00009	R&D from National Institutes of Health	UW-Madison	369,215	0
81.N/A	7671688	NAWI Task 6.11: UHPRO Membrane and Module Design & Optimization	UW-Madison	100,509	0
81.N/A	7709179	NAWI Task 5.11 Additive Manufacturing for Customized Membranes	UW-Madison	84,622	0
81.N/A	8F-30039	R&D from Argonne National Laboratories	UW-Madison	(8,182)	0
81.N/A	8F-30039	R&D from Argonne National Laboratory	UW-Madison	11,266	0
81.N/A	B660490	LLNL DOE NPNEQ Center Renewal	UW-Madison	80,767	0
81.N/A	B662444	Integrated Multiscale Modeling and Experimental Approach to Understand Viscoelasticity of Filled Elastomers	UW-Madison	49,484	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.N/A	C3643	Extreme Event Response of Strategic Materials to Dynamic Insult	UW-Madison	152,882	0
81.N/A	CW32408	Diem ORNL EBW	UW-Madison	86,671	0
81.N/A	RD	R&D from Argonne National Laboratory	UW-Madison	435,623	0
81.N/A	RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	74,844	0
81.N/A	SUB-2023-10425	Center for Hybrid Organic-Inorganic Semiconductors for Energy (CHOISE) Phase II	UW-Madison	114,900	0
81.N/A	SUB-2023-10487	Applications of Oxidative Catalysis to Polymer Degradation and Synthesis	UW-Madison	434,541	0
81.N/A	SUB-2024-10191	Technical Assistance Supporting Federal Geothermal Partnership	UW-Madison	85,999	0
81.N/A	SUB-2024-10291	Variable Geometry Wave Energy Converter Loads Assessment. Establishing Chrono support for Water Energy Systems	UW-Madison	16,692	0
Subtotal Direct Research and Development Grants				81,617,904	19,254,949
Research and Development Subgrants:					
81.049	225952	Office of Science Financial Assistance Program (from SLAC NATIONAL ACCELERATOR LABORATORY)	UW-Madison	145,574	0
81.049	276412	Office of Science Financial Assistance Program (from BATTELLE ENERGY ALLIANCE)	UW-Madison	108,406	0
81.049	0190 G IA424	Office of Science Financial Assistance Program (from UNIVERSITY OF CALIFORNIA - LOS ANGELES)	UW-Madison	27,913	0
81.049	090634-16928	Office of Science Financial Assistance Program (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	602,227	0
81.049	090634-16928	Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	(653)	0
81.049	1070142-450478	Office of Science Financial Assistance Program (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	250,815	0
81.049	124199-5126243	Office of Science Financial Assistance Program (from HARVARD UNIVERSITY)	UW-Madison	17,691	0
81.049	144-234438-4 AAM2952	Office of Science Financial Assistance Program (from PHOTONIC CLEANING TECHNOLOGIES LLC)	UW-Platteville	28,657	0
81.049	2021-22	Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	34,114	0
81.049	2022-1807	Office of Science Financial Assistance Program (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	98,952	0
81.049	2023-1716	Office of Science Financial Assistance Program (from UNIVERSITY OF ALABAMA - HUNTSVILLE)	UW-Madison	772	0
81.049	662253	Office of Science Financial Assistance Program (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	212,046	0
81.049	674196	Office of Science Financial Assistance Program (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	369,372	0
81.049	80NSSC18C0106	Office of Science Financial Assistance Program (from PHOTONIC CLEANING TECHNOLOGIES LLC)	UW-Platteville	515	0
81.049	Agr Dtd 12.23.22	Office of Science Financial Assistance Program (from ELECTRON ENERGY CORPORATION)	UW-Madison	126,361	0
81.049	DE-SC0020145	Office of Science Financial Assistance Program (from Pennsylvania State University)	UW-Madison	90,684	0
81.049	DE-SC0022517-P2-UWI	Office of Science Financial Assistance Program (from OZARK INTEGRATED CIRCUITS, INC.)	UW-Madison	90,532	0
81.049	DE-SC0022589	Office of Science Financial Assistance Program (from OZARK INTEGRATED CIRCUITS, INC.)	UW-Madison	19,554	0
81.049	M2202689	Office of Science Financial Assistance Program (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	80,201	0
81.049	OSA00000065	Office of Science Financial Assistance Program (from Vanderbilt University)	UW-Madison	111,967	0
81.049	P2605-01	Office of Science Financial Assistance Program (from ATMOSPHERIC AND ENVIRONMENTAL RESEARCH)	UW-Milwaukee	115,782	0
81.049	R1461	Office of Science Financial Assistance Program (from DARTMOUTH COLLEGE)	UW-Madison	(398)	0
81.049	R1554	Office of Science Financial Assistance Program (from DARTMOUTH COLLEGE)	UW-Madison	(9,252)	0
81.049	SUB00003522	Office of Science Financial Assistance Program (from UNIVERSITY OF FLORIDA)	UW-Madison	140,840	0

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81.049	SUB0000763	Office of Science Financial Assistance Program (from Princeton University)	UW-Madison	20,446	0
81.049	UW152	Office of Science Financial Assistance Program (from STARFIRE INDUSTRIES, LLC)	UW-Madison	69,201	0
81.049		Office of Science Financial Assistance Program (from Cornell University)	UW-Madison	165,337	0
81.049		Office of Science Financial Assistance Program (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	49,554	0
81.049		Office of Science Financial Assistance Program (from NORTHWESTERN UNIVERSITY)	UW-Madison	163,342	0
81.049		Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	7,930	0
81.049		Office of Science Financial Assistance Program (from Stanford University)	UW-Madison	2,763	0
81.049		Office of Science Financial Assistance Program (from UNIVERSITY OF FLORIDA)	UW-Madison	158,734	0
81.049		Office of Science Financial Assistance Program (from UT-Battelle LLC)	UW-Madison	172,025	0
81.066	70922-02-01	Development of a Flex Fuel Mix (from MARQUETTE UNIVERSITY)	UW-Madison	98,356	0
81.086	11647 - Wisconsin	Conservation Research and Development (from WESTERN MICHIGAN UNIVERSITY)	UW-Madison	13,943	0
81.086	200628, T.O. 1	Conservation Research and Development (from CAROLLO ENGINEERS)	UW-Madison	66,241	0
81.086	2104-1362-00-F	Conservation Research and Development (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	147,104	0
81.086	A009544601	Conservation Research and Development (from UNIVERSITY OF MINNESOTA)	UW-Madison	30,667	0
81.086	AWD-102308-G1	Conservation Research and Development (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	12,526	0
81.086	X03128180	Conservation Research and Development (from Rice University)	UW-Madison	1,555	0
81.086		Conservation Research and Development (from ACHATES POWER)	UW-Madison	121,648	0
81.086		Conservation Research and Development (from UNIVERSITY OF MINNESOTA)	UW-Madison	(193)	0
81.087	10014478	Renewable Energy Research and Development (from ELECTRIC POWER RESEARCH INSTITUTE)	UW-Madison	30,543	0
81.087	10039612-UWM	Renewable Energy Research and Development (from University of Utah)	UW-Madison	51,745	0
81.087	102598-1	Renewable Energy Research and Development (from CLARKSON UNIVERSITY)	UW-Madison	49,148	0
81.087	2023-1895	Renewable Energy Research and Development (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	19,613	0
81.087	23-7701-Z1	Renewable Energy Research and Development (from Michigan Technological University)	UW-Madison	85,453	0
81.087	32874-03	Renewable Energy Research and Development (from ROCHESTER INSTITUTE OF TECHNOLOGY)	UW-Madison	41,334	0
81.087		Renewable Energy Research and Development (from Respec Company)	UW-Madison	126,699	0
81.089		Fossil Energy Research and Development (from Respec Company)	UW-Madison	26,732	0
81.113		Defense Nuclear Nonproliferation Research (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	677,673	0
81.113		Defense Nuclear Nonproliferation Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	151,329	0
81.121	11242	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF CALIFORNIA - BERKELEY)	UW-Madison	81,006	0
81.121	4500093436	Nuclear Energy Research, Development and Demonstration (from General Atomics)	UW-Madison	159,565	0
81.121	10012138	Nuclear Energy Research, Development and Demonstration (from ELECTRIC POWER RESEARCH INSTITUTE)	UW-Madison	4,195	0
81.121	114983-19848	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF ILLINOIS -URBANA-CHAMPAIGN)	UW-Madison	3,890	0
81.121	2023-44	Nuclear Energy Research, Development and Demonstration (from University of Oklahoma)	UW-Madison	199,184	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.121	4500093436	Nuclear Energy Research, Development and Demonstration (from General Atomics)	UW-Madison	149,085	0
81.121	AWD-002847-G1	Nuclear Energy Research, Development and Demonstration (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	56,997	0
81.121	AWD-005327-G2	Nuclear Energy Research, Development and Demonstration (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	14,935	0
81.121	S5508 PO#694256	Nuclear Energy Research, Development and Demonstration (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	110,459	0
81.121	S5863 PO#834682	Nuclear Energy Research, Development and Demonstration (from MASSACHUSETTS INSTITUTE OF TECHNOLOGY)	UW-Madison	109,407	0
81.121	SUB00002875	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF FLORIDA)	UW-Madison	110,348	0
81.121	SUB00003494	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF FLORIDA)	UW-Madison	80,497	0
81.121	SUBK00016968	Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF MICHIGAN)	UW-Madison	262,244	0
81.121		Nuclear Energy Research, Development and Demonstration (from AUBURN UNIVERSITY)	UW-Madison	30,514	0
81.121		Nuclear Energy Research, Development and Demonstration (from ELECTRIC POWER RESEARCH INSTITUTE)	UW-Madison	77,387	0
81.121		Nuclear Energy Research, Development and Demonstration (from Texas A&M Engineering Experiment Station)	UW-Madison	47,842	0
81.121		Nuclear Energy Research, Development and Demonstration (from UNIVERSITY OF MICHIGAN)	UW-Madison	23,280	0
81.121		Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute & State University)	UW-Madison	60,084	0
81.135	1261770	Advanced Research Projects Agency - Energy (from RAYTHEON TECHNOLOGIES)	UW-Madison	(1,058)	0
81.135	25-6211-0073-030	Advanced Research Projects Agency - Energy (from UNIVERSITY OF NEBRASKA)	UW-Platteville	44,917	0
81.135	70930-02-01	Advanced Research Projects Agency - Energy (from MARQUETTE UNIVERSITY)	UW-Madison	95,176	0
81.135	A23-0355-S001	Advanced Research Projects Agency - Energy (from UNIVERSITY OF TENNESSEE)	UW-Madison	105,990	0
81.135	AWD-003617-S1	Advanced Research Projects Agency - Energy (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Milwaukee	323,428	0
81.135	PO# 401155150	Advanced Research Projects Agency - Energy (from GE GLOBAL RESEARCH)	UW-Madison	102,005	0
81.135	UWSC13211	Advanced Research Projects Agency - Energy (from UNIVERSITY OF WASHINGTON)	UW-Madison	103,425	0
81.135		Advanced Research Projects Agency - Energy (from Innio Waukesha Gas Engines Inc.)	UW-Madison	(3,281)	0
81.214	UNIV62381	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis (from Vanderbilt University)	UW-Madison	103,338	0
81.N/A	261662	Fission fragment behavior analysis (from BATTELLE ENERGY ALLIANCE)	UW-Madison	63,682	0
81.N/A	287906	Exploration of High Energy Rechargeable Battery Systems Based on Oxygen and Sulfur (from BROOKHAVEN NATIONAL LABORATORY)	UW-Milwaukee	4,058	0
81.N/A	417511	BNL aQuatic Year 2 (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	81,671	0
81.N/A	420523	EFRC BNL Subaward_MSEE 2 (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	271,592	0
81.N/A	421265	QPSI 50K funding (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	4	0
81.N/A	619328	Novel Processing of High-Energy Solid-State Ki-S Battery (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	114,351	0
81.N/A	655018	Stahl_PNNL 727461_Oct22 (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Madison	23,793	0
81.N/A	671976	Dual-Wavelength High Spectral (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Madison	579,436	0
81.N/A	687751	CMS HL TR Upgrade (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	874,613	0
81.N/A	690499	US CMS Software & Computing (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	356,635	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.N/A	695220	LPC Coordinator: Kevin Black (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	138,874	0
81.N/A	7683926	Miller LBNL Fuzz 2022 (from US EMBASSY BOTSWANA)	UW-Madison	279,361	0
81.N/A	232160	Degradation of Mechanical Properties in Monolithic UMo Fuel (from BATTELLE ENERGY ALLIANCE)	UW-Madison	79,479	0
81.N/A	4000170348	Mesh-based Shutdown Dose Rate Workflow for SNS (from UT-Battelle LLC)	UW-Madison	(29,232)	0
81.N/A	4000177915	Reducing Uncertainties in Biogeochemical Interactions (from UT-Battelle LLC)	UW-Madison	4,745	0
81.N/A	17-579-UWM	Exploring Boundary States in Dirac Materials: Graphene and Topological insulators (from WEST VIRGINIA UNIV RESEARCH CORPORATION)	UW-Milwaukee	23,004	0
81.N/A	1F-60315	New Project ID Kuzmin (from ARGONNE NATIONAL LABORATORY)	UW-Madison	112,222	0
81.N/A	1F-60315	Next Generation Quantum Science and Engineering (Q-NEXT) Center (from ARGONNE NATIONAL LABORATORY)	UW-Madison	37,302	0
81.N/A	2543770	Chem_Boydston_Sandia Labs_10.16.23 (from SANDIA NATIONAL LABORATORIES)	UW-Madison	53,165	0
81.N/A	2546860	Porosity-Based Ductile Damage Process (from SANDIA NATIONAL LABORATORIES)	UW-Madison	27,445	0
81.N/A	2549092	CS-J.Hanna-Subcontract-Sandia-no due date but ASAP (from SANDIA NATIONAL LABORATORIES)	UW-Madison	39,450	0
81.N/A	2550929	Sandia RFP (from SANDIA NATIONAL LABORATORIES)	UW-Madison	30,913	0
81.N/A	2609167	ARPA-E Topology Optimization and Additive Manufacturing for Performance Enhancement of High Temperature and High Pressure Heat Exchangers (from RAYTHEON TECHNOLOGIES)	UW-Madison	48,005	0
81.N/A	278621	Budget Period 1 (from IDAHO NATIONAL LABORATORY)	UW-Madison	64,090	0
81.N/A	278621	Budget Period 2 (from IDAHO NATIONAL LABORATORY)	UW-Madison	52,266	0
81.N/A	279621	Developing a probabilistic approach to eruptive intervals using paleomagnetic data (from IDAHO NATIONAL LABORATORY)	UW-Milwaukee	21,947	0
81.N/A	282343	INL Subcontract LDRD Zhang (from BATTELLE ENERGY ALLIANCE)	UW-Madison	40,789	0
81.N/A	2F-60287	Argonne_Mobility impacts of CA (from ARGONNE NATIONAL LABORATORY)	UW-Madison	242,797	0
81.N/A	3F-60060	Micro Reactor Design Optimization (from ARGONNE NATIONAL LABORATORY)	UW-Madison	14,653	0
81.N/A	3F-60200	8/25/23: "ARM Lead Mentor" - FY24 AERI Renewal (from ARGONNE NATIONAL LABORATORY)	UW-Madison	159,468	0
81.N/A	3F-60203	ARM Lead Mentor (from ARGONNE NATIONAL LABORATORY)	UW-Madison	92,474	0
81.N/A	427260	Continuation of Research on the Mechanistic Investigation for the Rechargeable Li-Sulfur Batteries (from BROOKHAVEN NATIONAL LABORATORY)	UW-Milwaukee	225,516	0
81.N/A	427789	BNL QC (from BROOKHAVEN NATIONAL LABORATORY)	UW-Madison	66,015	0
81.N/A	686369	IAC Resilience Planning Tool (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Milwaukee	5,000	0
81.N/A	699484	AWD00000674_Radiobiology Dosimetry Training (from BATTELLE MEMORIAL INSTITUTE)	UW-Madison	45,992	0
81.N/A	701382	Deep Underground Neutrino Experiment (DUNE) - CD3a (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	300,567	0
81.N/A	704377	Greene_PNNL ARPA-E GO (from PACIFIC NORTHWEST NATIONAL LABORATORY)	UW-Madison	190,091	0
81.N/A	704664	Physics-Rebel-FNAL-Joint-Appt-Salary (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	113,693	0
81.N/A	705680	DUNE APA_Factory Operations Support (from FERMI NATIONAL ACCELERATOR LABORATORY)	UW-Madison	86,879	0
81.N/A	7741447	Biological Spectroscopy and Crystallography Using an X-ray Free Electron Laser (from LAWRENCE BERKELEY NATIONAL LABORATORY)	UW-Madison	22,858	0
81.N/A	Also7612223	NASA CMS Lawrence Berkely National Laboratory (from LAWRENCE BERKELEY NATIONAL LABORATORY)	UW-Madison	91,656	0
81.N/A	B654230	DOE - LLNL transfer grant (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	72,745	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.N/A	B654318	EPIC 1 of the Next Generation Development - Atmospheric Physics Project: Implement and Test CLUBB (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Milwaukee	32,453	0
81.N/A	B655053	Year 3 Miller LLNL SI BUILD (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	171,846	0
81.N/A	B655251	LLNL-Dyninst/Porting (from LAWRENCE LIVERMORE NATIONAL LABORATORY)	UW-Madison	277,143	0
81.N/A	Contract 2170901 PO 2550493	SNL for Sahana (from SANDIA NATIONAL LABORATORIES)	UW-Madison	24,728	0
81.N/A	CTR-RD-2023-24	Prabhakar DOE Westinghouse (from Westinghouse Electric Company)	UW-Madison	25,567	0
81.N/A	CTR-RD-2023-24	Sridharan DOE Westinghouse (from Westinghouse Electric Company)	UW-Madison	4,814	0
81.N/A	CW27284 (EP100799 in Ariba)	Los Alamos National Lab 2022 (from TRIAD NATIONAL SECURITY, LLC)	UW-Madison	361,794	0
81.N/A	CW27284 (EP100799 in Ariba)	Los Alamos National Lab Yr2 (from TRIAD NATIONAL SECURITY, LLC)	UW-Madison	291,552	0
81.N/A	CW40656	CBI-2 (from OAK RIDGE NATIONAL LABORATORY)	UW-Madison	117,275	0
81.N/A	LMS7536	Post-doc for groundwater trace (from RSI Entech LLC)	UW-Milwaukee	(5,603)	0
81.N/A	MSN260234	Bothfeld Stipend (from Oak Ridge Institute for Science & Education)	UW-Madison	17,972	0
81.N/A	P010263562 Task order 1	RFP Task Release 1 Leidos-NETL (from LEIDOS ASC)	UW-Madison	74,231	0
81.N/A	P-240000913	11/29/23_NEEP_Wright_PPPL Stellarator (from PRINCETON PLASMA PHYSICS LABORATORY)	UW-Madison	74,381	0
81.N/A	P317299	DOE SETO (from PALO ALTO RESEARCH CENTER)	UW-Madison	192,581	0
81.N/A	PO 2437536	Sandia University Partnership (from SANDIA NATIONAL LABORATORIES)	UW-Madison	34,735	0
81.N/A	PO 4500838744	WEC Phase 2C - New (from Westinghouse Electric Company)	UW-Madison	238,905	0
81.N/A	PO 4500866738	Westinghouse Accident Tolerant (from Westinghouse Electric Company)	UW-Madison	246,949	0
81.N/A	R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	2,874	0
81.N/A	R19521	Rice FY2024 Q1 Extension (from Rice University)	UW-Madison	18,103	0
81.N/A	SUB-2022-10102	Surface Radiation and Meteorol (from NATIONAL RENEWABLE ENERGY LABORATORY)	UW-Madison	111,279	0
81.N/A	SUB-2022-10177	Dynamic Microgrids (from NATIONAL RENEWABLE ENERGY LABORATORY)	UW-Madison	12,285	0
81.N/A	SUB-2022-10177	Dynamic Microgrids for Large-Scale DER Integration and Electrification (from NATIONAL RENEWABLE ENERGY LABORATORY)	UW-Madison	45,677	0
81.N/A	UWMSN# 243366	ADR TP1 with TerraPower (from Terrapower LLC)	UW-Madison	473,864	0
		Subtotal Research and Development Subgrants		15,648,441	0
		TOTAL U.S. DEPARTMENT OF ENERGY		97,266,345	19,254,949
U.S. DEPARTMENT OF EDUCATION					
		Direct Research and Development Grants:			
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	1,226,840	0
84.017		International Research and Studies	UW-Madison	79,923	0
84.019		Overseas Programs - Faculty Research Abroad	UW-Madison	65,567	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	147,880	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	417,228	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	147,009	0
		Total Federal Program 84.116		564,237	0
84.181		Special Education-Grants for Infants and Families (from DHS)	UW-Madison	309,991	0
84.184		School Safely National Activities	UW-Madison	311,708	0
84.184		School Safely National Activities (from DPI)	UW-Whitewater	130,627	0
		Total Federal Program 84.184		442,335	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
84.217		TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	270,118	0
84.217	84.217A	24/09 McNair 10/23-9/24	UW-La Crosse	171,414	0
Total Federal Program 84.217				441,532	0
84.305		Education Research, Development and Dissemination	UW-Madison	3,609,312	804,471
84.324		Research in Special Education	UW-Madison	1,279,232	437,901
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	1,299,426	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	(213)	0
84.325	84.325K	OSEP II - Interdisciplinary Technology Instruction Program for Individualized Technology Implementation Planning (ITIP2)	UW-Milwaukee	147,422	0
Total Federal Program 84.325				1,446,635	0
84.336		Teacher Quality Partnership Grants	UW-Madison	210,359	0
84.372		Statewide Longitudinal Data Systems (from DPI)	UW-Madison	99,781	0
84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	UW-Madison	743,797	0
84.421		Disability Innovation Fund (DIF) (from DWD)	UW-Madison	217,931	0
84.N/A	DPI Log #24-C0222	DPI - FSBMHP FY24: UW-Superior (UWS) will collaborate on implementation of the federal school based mental health professionals (FSBMHP) program (from DPI)	UW-Superior	115,526	0
Subtotal Direct Research and Development Grants				11,000,876	1,242,372
Research and Development Subgrants:					
84.305	534200001	Education Research, Development and Dissemination (from AMERICAN INSTITUTES FOR RESEARCH)	UW-Madison	15,798	0
84.305	0534200001	Education Research, Development and Dissemination (from AMERICAN INSTITUTES FOR RESEARCH)	UW-Madison	38,363	0
84.305	1776-1082-00-B	Education Research, Development and Dissemination (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	147,087	0
84.305	A18-0600-S003	Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	3,697	0
84.305	R305A230402_02_01	Education Research, Development and Dissemination (from EDUCATION ANALYTICS)	UW-Madison	42,893	0
84.305		Education Research, Development and Dissemination (from Lehigh University)	UW-Madison	2,200	0
84.305		Education Research, Development and Dissemination (from Southern Methodist University)	UW-Madison	144,066	0
84.305		Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	1,924	0
84.324	5121571	Research in Special Education (from University of North Carolina-Chapel Hill)	UW-Madison	17,242	0
84.324	24-1714-0254-002	Research in Special Education (from UNIVERSITY OF NEBRASKA)	UW-Madison	15,385	0
84.324	2546860	Research in Special Education (from TEXAS AGRICULTURAL AND MECHANICAL UNIVER)	UW-Madison	20,696	0
84.324		Research in Special Education (from UNIVERSITY OF MISSOURI-COLUMBIA)	UW-Madison	125,492	0
84.324		Research in Special Education (from University of Oregon)	UW-Madison	22,752	0
84.325	1776-1086-00-A	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	311,139	0
84.325	UCHC7-166190295	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from UNIVERSITY OF CONNECTICUT)	UW-Madison	43,601	0
84.325	UWSC14104	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from UNIVERSITY OF WASHINGTON)	UW-Madison	191,872	0
84.325	UWSC15137 PO-0100090194	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (from UNIVERSITY OF WASHINGTON)	UW-Madison	16,681	0
84.326	MW-2021024	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from MIDWEST PBIS NETWORK)	UW-Madison	22,520	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
84.368		Competitive Grants for State Assessments (from Minnesota Department of Education)	UW-Madison	541,356	0
84.411	EA Agmt dated 3-5-18	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	4,815	0
84.411	U411B170045	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (from Education Analytics Inc)	UW-Milwaukee	385,740	0
84.N/A	11-WI05-2023AIR	MOU National Writing Project 2023-2024 (from NATIONAL WRITING PROJECT)	UW-Madison	8,398	0
Subtotal Research and Development Subgrants				2,123,716	0
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				13,124,593	1,242,372
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
Direct Research and Development Grants:					
89.003		National Historical Publications and Records Grants	UW-Madison	218,038	0
89.003		National Historical Publications and Records Grants (from UW-Madison)	UW-Eau Claire	13,869	0
Subtotal Direct Research and Development Grants				231,907	0
Research and Development Subgrants:					
89.003	530181UWM	National Historical Publications and Records Grants (from VILLANOVA UNIVERSITY)	UW-Madison	13,552	0
Subtotal Research and Development Subgrants				13,552	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				245,459	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Direct Research and Development Grants:					
93.070		Environmental Public Health and Emergency Response (from DHS)	UW-Madison	762,022	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	472,020	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	4,207	0
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	3,357,379	489,531
93.103		Food and Drug Administration Research	UW-Madison	245,078	0
93.113		Environmental Health	UW-Madison	2,322,011	0
93.113		Environmental Health	UW-Milwaukee	588,398	301,596
Total Federal Program 93.113				2,910,409	301,596
93.117		Preventive Medicine Residency	UW-Madison	291,690	0
93.121		Oral Diseases and Disorders Research	UW-Madison	1,532,937	121,406
93.135		Centers for Research and Demonstration for Health Promotion and Disease Prevention	UW-Madison	1,024,932	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from DHS)	UW-La Crosse	8,911	0
93.172		Human Genome Research	UW-Madison	2,743,922	126,477
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	11,189,557	979,470
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	353,452	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	1,402,496	121,621
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	4,187,294	1,027,484
93.233		National Center on Sleep Disorders Research	UW-Madison	28,026	0
93.234		Traumatic Brain Injury State Demonstration Grant Program	UW-Eau Claire	148,314	0
93.239		Policy Research and Evaluation Grants	UW-Madison	3,471,837	488,609
93.240		State Capacity Building (from DHS)	UW-Madison	85,062	0
93.241		State Rural Health Flexibility Program	UW-Madison	818,618	122,261
93.242		Mental Health Research Grants	UW-Eau Claire	148,537	0
93.242		Mental Health Research Grants	UW-Madison	12,653,377	1,683,910
93.242		Mental Health Research Grants	UW-Milwaukee	2,177,557	483,572

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.242		Mental Health Research Grants (from UW-Milwaukee)	UW-Madison	57,366	0
		Total Federal Program 93.242		15,036,838	2,167,482
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Eau Claire	107,917	0
93.262		Occupational Safety and Health Program	UW-Madison	453,322	49,122
93.262		Occupational Safety and Health Program (from DHS)	UW-Madison	297,210	0
93.262		Occupational Safety and Health Program (from UW-Madison)	UW-Milwaukee	23,448	0
		Total Federal Program 93.262		773,981	49,122
93.273		Alcohol Research Programs	UW-Madison	2,775,337	484,124
93.273		Alcohol Research Programs	UW-Milwaukee	986,917	367,825
		Total Federal Program 93.273		3,762,254	851,949
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	6,324,719	1,211,849
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	1,520,353	32,887
		Total Federal Program 93.279		7,845,072	1,244,735
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	7,027,735	635,044
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	48,344	1,471
		Total Federal Program 93.286		7,076,079	636,515
93.307		Minority Health and Health Disparities Research	UW-Madison	49,250	0
93.307		Minority Health and Health Disparities Research	UW-Milwaukee	35,286	2,906
		Total Federal Program 93.307		84,536	2,906
93.310		Trans-NIH Research Support	UW-Madison	23,774,251	8,114,672
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (from DHS)	UW-Madison	99,769	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	11,658,904	1,571,448
93.351		Research Infrastructure Programs	UW-Madison	21,000,006	151,863
93.351		Research Infrastructure Programs	UW-Milwaukee	71,617	0
		Total Federal Program 93.351		21,071,623	151,863
93.352		Construction Support	UW-Madison	1,047,927	0
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot	UW-Madison	(18,504)	5,018
93.361		Nursing Research	UW-Madison	310,054	0
93.361		Nursing Research	UW-Milwaukee	137,516	70,988
		Total Federal Program 93.361		447,570	70,988
93.393		Cancer Cause and Prevention Research	UW-Madison	14,687,979	4,761,716
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	24,564	(714)
		Total Federal Program 93.393		14,712,543	4,761,002
93.394		Cancer Detection and Diagnosis Research	UW-Madison	5,237,019	889,268
93.395		Cancer Treatment Research	UW-Madison	10,030,418	236,358
93.395		Cancer Treatment Research	UW-Milwaukee	68,521	0
		Total Federal Program 93.395		10,098,940	236,358
93.396		Cancer Biology Research	UW-Madison	7,400,771	163,061
93.397		Cancer Centers Support Grants	UW-Madison	10,882,537	62,077
93.398		Cancer Research Manpower	UW-Madison	833,478	0
93.399		Cancer Control	UW-Madison	1,311,290	387,261
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	231,487	3,639
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	792,834	177,578
		Total Federal Program 93.433		1,024,321	181,217

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.434		Every Student Succeeds Act/Preschool Development Grants (from DCF)	UW-Madison	417,196	0
93.470		Alzheimer's Disease Program Initiative (ADPI) (from DHS)	UW-Madison	26,839	0
93.556		MaryLee Allen Promoting Safe and Stable Families Program (from DCF)	UW-Madison	2,716,138	0
93.564		Child Support Services Research (from DCF)	UW-Madison	2,517,615	16,820
93.600		Head Start	UW-Madison	24,576	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	46,341	0
93.837		Cardiovascular Diseases Research	UW-Madison	15,879,966	1,777,831
93.838		Lung Diseases Research	UW-Madison	873,638	308,164
93.838		Lung Diseases Research	UW-Milwaukee	(2)	0
		Total Federal Program 93.838		873,636	308,164
93.839		Blood Diseases and Resources Research	UW-La Crosse	66,156	0
93.839		Blood Diseases and Resources Research	UW-Madison	2,105,522	85,987
		Total Federal Program 93.839		2,171,677	85,987
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	2,182,821	38,874
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	16,300,991	1,941,662
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Eau Claire	51,191	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	22,591,187	1,031,315
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	289,702	0
		Total Federal Program 93.853		22,932,080	1,031,315
93.855		Allergy and Infectious Diseases Research	UW-Madison	45,123,311	12,843,481
93.859		Biomedical Research and Research Training	UW-Eau Claire	200,660	0
93.859		Biomedical Research and Research Training	UW-La Crosse	26,863	0
93.859		Biomedical Research and Research Training	UW-Madison	45,239,611	1,679,563
93.859		Biomedical Research and Research Training	UW-Milwaukee	160,614	0
93.859		Biomedical Research and Research Training	UW-Oshkosh	171,346	13,800
93.859		Biomedical Research and Research Training	UW-Parkside	34,064	0
93.859		Biomedical Research and Research Training (from UW-Madison)	UW-Milwaukee	(10)	0
		Total Federal Program 93.859		45,833,148	1,693,364
93.865		Child Health and Human Development Extramural Research	UW-Green Bay	22,712	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	16,517,145	1,392,826
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	1,269,224	539,476
93.865		Child Health and Human Development Extramural Research (from UW-Milwaukee)	UW-Madison	126,779	0
		Total Federal Program 93.865		17,935,860	1,932,301
93.866		Aging Research	UW-Madison	83,706,354	11,330,934
93.866		Aging Research	UW-Milwaukee	283,727	0
		Total Federal Program 93.866		83,990,081	11,330,934
93.867		Vision Research	UW-Madison	8,645,837	306,856
93.870		Maternal, Infant and Early Childhood Homevisiting Grant Program (from DCF)	UW-Milwaukee	352,455	0
93.879		Medical Library Assistance	UW-Madison	302,488	0
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (from DHS)	UW-Madison	337,313	10,000
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	3,344,741	222,866
93.940		HIV Prevention Activities Health Department Based (from DHS)	UW-Madison	(3,154)	0
93.989		International Research and Research Training	UW-Madison	227,519	28,869
93.N/A	07.29.22	24/07 MTA - Squirrel - Cooper FDA/CBER	UW-La Crosse	5,131	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.N/A	1R01CA271330-01A1	Oxygen Dynamics in FLASH Radiotherapy	UW-Madison	560,754	256,224
93.N/A	201PA2014136	Interagency Personnel Agreement	UW-Whitewater	7,873	0
93.N/A	243405607	Bringing Authentic Scientific Experiences to Rural Central and Northern Wisconsin High School Students through a Partnership between UW-Stevens Point and UW-Milwaukee Faculty Introduction (from UW-Milwaukee)	UW-Stevens Point	40,643	0
93.N/A	435100-A22-LEADSAFEPRO-00	DPH/BEOH LSHP (from DHS)	UW-Madison	0	0
93.N/A	435100-A24-WIWORKCOMP-00	Wisconsin Workers' Compensation and Wisconsin Health and Safety (from DHS)	UW-Madison	74,507	0
93.N/A	435100-G24-AsthmaSafeH-05	Asthma Safe Homes Program (from DHS)	UW-Madison	206,973	0
93.N/A	75F40120C00111, 1232957	Andes_FDA_FDABAA-20-00123N_DUE	UW-Madison	2,692	0
93.N/A	75N93021C00004	Characterizing and Improving Humanized Immune System Mouse Models (IMM-HIS) (from DHS)	UW-Madison	182,619	33,817
93.N/A	75N93021C00006	MHC Contract renewal yr 3	UW-Madison	976,040	229,531
93.N/A	75N93021C00006	MHC contract renewal yr 4	UW-Madison	56,848	0
93.N/A	75N93021C00006	R&D from National Institutes of Health	UW-Madison	111,768	111,768
93.N/A	75N95023C00037	Development and Maintenance of a Non-Human Primate Tissue Bank	UW-Madison	135,958	0
93.N/A	AWD00000384	Research Career Award - Stevens Sostre K00	UW-Madison	58,958	0
93.N/A	HHSN261201200033	R&D from National Institutes of Health	UW-Madison	594,335	190,243
93.N/A	HHSN271201800022	R&D from National Institutes of Health	UW-Madison	3,196	0
93.N/A	IPA	IPA Guan - CDC	UW-Madison	63,905	0
93.N/A	MIL117779	Wisconsin Wastewater SAVRS-CoV-2 Surveillance (from UW-Madison)	UW-Milwaukee	315,178	0
93.N/A	MSN247330	STAC Prog Support	UW-Madison	8,900	0
93.N/A	RD	R&D from National Institutes of Health	UW-Madison	517,834	366,117
93.N/A		HHS HT Innovator Award- Phase II Hoppe	UW-Madison	270	0
		Subtotal Direct Research and Development Grants		455,411,136	60,082,423
93.068	CDC2-BY4	Research and Development Subgrants: Chronic Diseases: Research, Control, and Prevention (from AMERICAN COLLEGE OF RHEUMATOLOGY)	UW-Madison	10,000	0
93.073	53390	Birth Defects and Developmental Disabilities - Prevention and Surveillance (from UNIV OF ARKANSAS FOR MEDICAL SCIENCES)	UW-Madison	2,300	0
93.077	6644-00-S003	Family Smoking Prevention and Tobacco Control Act Regulatory Research (from WESTAT)	UW-Madison	17,957	0
93.080	6NU58DD000013-02	Blood Disorder Program: Prevention, Surveillance, and Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	5,166	0
93.084	R43CK000699	Prevention of Disease, Disability, and Death by Infectious Diseases (from VARIGEN BIOSCIENCES CORP)	UW-Madison	29,629	0
93.103		Food and Drug Administration Research (from UNIVERSITY OF MARYLAND)	UW-Madison	1,930	0
93.110	5126414	Maternal and Child Health Federal Consolidated Programs (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	687	0
93.110	AGR00001998	Maternal and Child Health Federal Consolidated Programs (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	2,800	0
93.113		Environmental Health (from NEUROSETTA LLC)	UW-Madison	251,479	0
93.121	10044863-19	Oral Diseases and Disorders Research (from University of Utah)	UW-Madison	9	0
93.121	U000223847				
93.121	AWD-005283-G1	Oral Diseases and Disorders Research (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	27,051	0
93.121	RC115071UW	Oral Diseases and Disorders Research (from MICHIGAN STATE UNIVERSITY)	UW-Madison	36,545	0
93.136	435100-G23-HarmReduCnf-00	Injury Prevention and Control Research and State and Community Based Programs (from UW School of Medicine and Public Health)	UW-Milwaukee	96,850	0
93.136	WU-22-0219/ST00004386	Injury Prevention and Control Research and State and Community Based Programs (from WASHINGTON UNIVERSITY)	UW-Madison	71,957	0

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93.136	WU-24-0272	Injury Prevention and Control Research and State and Community Based Programs (from WASHINGTON UNIVERSITY)	UW-Madison	59,925	0
93.172	RES601093	Human Genome Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	142,464	0
93.172	Sub Award #2022-70	Human Genome Research (from University of Oklahoma)	UW-Green Bay	50,390	0
93.173	241940	Research Related to Deafness and Communication Disorders (from Massachusetts General Hospital)	UW-Madison	2,645	0
93.173	7 R01 DC014519-04	Research Related to Deafness and Communication Disorders (from National Institute for Health Care Management)	UW-Whitewater	50	0
93.173	UDR0000014	Research Related to Deafness and Communication Disorders (from UNIVERSITY OF DELAWARE)	UW-Madison	28,244	0
93.173	VUMC107860	Research Related to Deafness and Communication Disorders (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	255,039	0
93.173		Research Related to Deafness and Communication Disorders (from University of California-San Francisco)	UW-Madison	263,872	0
93.173		Research Related to Deafness and Communication Disorders (from UNIVERSITY OF IOWA)	UW-Madison	89,858	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	139,870	0
93.211	5122885	Rural Telemedicine Grants (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	30,746	0
93.213	5R33AT010680-04	Research and Training in Complementary and Integrative Health (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	12,876	0
93.213	5R33AT010680-05	Research and Training in Complementary and Integrative Health (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	56,953	0
93.213	60062992 UWM	Research and Training in Complementary and Integrative Health (from NORTHWESTERN UNIVERSITY)	UW-Madison	239,389	0
93.213	PU_UWM_2021_009 841	Research and Training in Complementary and Integrative Health (from PACIFIC UNIVERSITY)	UW-Madison	5,356	0
93.213	R43AT012434	Research and Training in Complementary and Integrative Health (from VARIGEN BIOSCIENCES CORP)	UW-Madison	19,692	0
93.226	5127640	Research on Healthcare Costs, Quality and Outcomes (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	159,756	0
93.226	151256.5121959.010 2	Research on Healthcare Costs, Quality and Outcomes (from HARVARD UNIVERSITY)	UW-Madison	36,072	0
93.226	21062906-Sub01	Research on Healthcare Costs, Quality and Outcomes (from University Of California - Davis)	UW-Madison	2,555	0
93.226	CON-80004143 (GR118189)	Research on Healthcare Costs, Quality and Outcomes (from YALE UNIVERSITY)	UW-Madison	21,568	0
93.226	CON-80004896 (GR122111)	Research on Healthcare Costs, Quality and Outcomes (from YALE UNIVERSITY)	UW-Madison	44,416	0
93.226	CON-80005498 (GR126509)	Research on Healthcare Costs, Quality and Outcomes (from YALE UNIVERSITY)	UW-Madison	47,497	0
93.226	GENFD0002176433	Research on Healthcare Costs, Quality and Outcomes (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	15,191	0
93.226	SCON-00000552	Research on Healthcare Costs, Quality and Outcomes (from RAND CORPORATION)	UW-Madison	24,764	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Purdue University)	UW-Madison	20,875	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from University of Georgia)	UW-Madison	29,263	0
93.233		National Center on Sleep Disorders Research (from UNIVERSITY OF FLORIDA)	UW-Madison	20,448	0
93.242	5119313	Mental Health Research Grants (from University of North Carolina-Chapel Hill)	UW-Madison	6,707	0
93.242	1(GG015958-03)	Mental Health Research Grants (from COLUMBIA UNIVERSITY)	UW-Madison	122,934	0
93.242	1017296_UWISCONSIN	Mental Health Research Grants (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	90,074	0
93.242	14097sc	Mental Health Research Grants (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	963,009	0
93.242	20-00-00-1005730	Mental Health Research Grants (from New York University)	UW-Madison	31,267	0
93.242	217940B	Mental Health Research Grants (from University of Oregon)	UW-Madison	44,246	0
93.242	412617-19E63	Mental Health Research Grants (from Virginia Polytechnic Institute & State University)	UW-Milwaukee	0	0

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93.242	Agr Dtd 6.13.23	Mental Health Research Grants (from TURING MEDICAL TECHNOLOGIES, INC.)	UW-Madison	168,959	0
93.242	AWD00007581 (139276-1)	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	46,854	0
93.242	AWD104350 (SUB00001010)	Mental Health Research Grants (from University of Chicago)	UW-Madison	68,642	0
93.242	H009629002	Mental Health Research Grants (from UNIVERSITY OF MINNESOTA)	UW-Madison	390,296	0
93.242	SAPO G17483	Mental Health Research Grants (from COLUMBIA UNIVERSITY)	UW-Milwaukee	24,713	0
93.242	SubawardMH129023-01	Mental Health Research Grants (from MBF Bioscience)	UW-Madison	20,559	0
93.242	UTAUS-SUB00001103	Mental Health Research Grants (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	59,981	0
93.242	VUMC71059	Mental Health Research Grants (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	98,400	0
93.242	VUMC84681	Mental Health Research Grants (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	359,731	0
93.242		Mental Health Research Grants (from Nous Imaging Inc)	UW-Madison	9,145	0
93.243	PO 101123	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from AMERICAN ACADEMY OF PEDIATRICS)	UW-Madison	16,968	0
93.243	PO# 101550	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from AMERICAN ACADEMY OF PEDIATRICS)	UW-Madison	93,908	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from COMMUNITY ADVOCATES PUBLIC POLICY INST)	UW-Madison	15,959	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Community Advocates Public Policy Institute)	UW-Madison	(131)	0
93.262	P010810002	Occupational Safety and Health Program (from UNIVERSITY OF MINNESOTA)	UW-Madison	14,942	0
93.273	FY22.580.006	Alcohol Research Programs (from University of Colorado-Denver)	UW-Madison	26,731	0
93.273	GR108813	Alcohol Research Programs (from University of Central Florida)	UW-Madison	15,478	0
93.273	SP13970-SB1	Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	42,367	0
93.273	SPC-1000012332 GR132203	Alcohol Research Programs (from Ohio State University)	UW-Madison	16,194	0
93.273		Alcohol Research Programs (from The Mind Research Network)	UW-Madison	17,195	0
93.273		Alcohol Research Programs (from University of Illinois-Chicago)	UW-Parkside	24,174	0
93.279	19297	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	(0)	0
93.279	15260-12	Drug Abuse and Addiction Research Programs (from HENNEPIN HEALTHCARE RESEARCH INSTITUTE)	UW-Madison	202,645	0
93.279	15562-12	Drug Abuse and Addiction Research Programs (from HENNEPIN HEALTHCARE RESEARCH INSTITUTE)	UW-Madison	24,049	0
93.279	19297	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	39,780	0
93.279	50089-1	Drug Abuse and Addiction Research Programs (from ROWAN UNIVERSITY)	UW-Milwaukee	40,858	0
93.279	5121443	Drug Abuse and Addiction Research Programs (from UNIVERSITY OF NORTH CAROLINA CHAPEL HILL)	UW-Milwaukee	19,889	0
93.279	5121443	Drug Abuse and Addiction Research Programs (from University of North Carolina-Chapel Hill)	UW-Milwaukee	18,485	0
93.279	62758643-181406	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	190,457	0
93.279	63009162-257650	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	40,435	0
93.279	66109250518	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	(3,337)	0
93.279	704091	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Milwaukee	14,145	0
93.279	704092	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Milwaukee	942	0

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93.279	705727	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Milwaukee	35,184	0
93.279	706517	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Madison	30,922	0
93.279	AH000873	Drug Abuse and Addiction Research Programs (from HARVARD PILGRIM HEALTH CARE)	UW-Madison	20,509	0
93.279	AWD00006300 (138503-4)	Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	46,103	0
93.279	AWD00008287 (139598-1)	Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	38,929	0
93.279	E2048971/E2056581 /E2060171	Drug Abuse and Addiction Research Programs (from GEORGE MASON UNIVERSITY)	UW-Madison	113,107	0
93.279	E2048971/E2064111	Drug Abuse and Addiction Research Programs (from GEORGE MASON UNIVERSITY)	UW-Madison	497,327	0
93.279	F2525-01	Drug Abuse and Addiction Research Programs (from New York University)	UW-Madison	12,908	0
93.279	GR128900 / PO-SPC-1000006950	Drug Abuse and Addiction Research Programs (from Ohio State University)	UW-Madison	35,543	0
93.279	KR 705037	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Madison	47,886	0
93.279	KR 705258	Drug Abuse and Addiction Research Programs (from University of California - San Diego)	UW-Madison	33,788	0
93.279	SP14468-SB1	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	12,931	0
93.279	SP14726-SB1	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	102,205	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	16,694	0
93.279		Drug Abuse and Addiction Research Programs (from University of Pittsburgh)	UW-Madison	(118)	0
93.286	239517	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Massachusetts General Hospital)	UW-Milwaukee	27,469	0
93.286	A20-0390-S002	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Kansas State University)	UW-Madison	7,828	0
93.286	MSN270238	Discovery and Applied Research for Technological Innovations to Improve Human Health (from CALIMETRIX)	UW-Madison	110,659	0
93.286	R44EB030955	Discovery and Applied Research for Technological Innovations to Improve Human Health (from AGILEMD)	UW-Madison	5,489	0
93.286	SUB00000194 / GR531938	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Rochester)	UW-Madison	113,393	0
93.286	WU-22-0048	Discovery and Applied Research for Technological Innovations to Improve Human Health (from WASHINGTON UNIVERSITY)	UW-Madison	134,030	0
93.307	24-1714-0285-003	Minority Health and Health Disparities Research (from UNIVERSITY OF NEBRASKA-LINCOLN)	UW-Milwaukee	45,104	0
93.307	25116A03	Minority Health and Health Disparities Research (from University of Central Florida)	UW-Eau Claire	11,949	0
93.307	3U54MD007605-30	Minority Health and Health Disparities Research (from TEXAS SOUTHERN UNIVERSITY)	UW-Madison	12,650	0
93.307	P010515101	Minority Health and Health Disparities Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	55,988	0
93.307		Minority Health and Health Disparities Research (from UNIVERSITY OF MINNESOTA)	UW-Milwaukee	351,137	0
93.310	00537233-SC001	Trans-NIH Research Support (from UNIVERSITY OF ALABAMA - BIRMINGHAM)	UW-Madison	41,083	0
93.310	1(GG015983-16)	Trans-NIH Research Support (from COLUMBIA UNIVERSITY)	UW-Madison	205,150	0
93.310	1001440-1 UWMad	Trans-NIH Research Support (from VERSITI WISCONSIN)	UW-Madison	43,651	0
93.310	11425sc	Trans-NIH Research Support (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	51,977	0
93.310	11425sc	Trans-NIH Research Support (from University of California-San Francisco)	UW-Madison	(0)	0
93.310	277594-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	77,007	0
93.310	277595-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	315,232	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.310	277597-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	185,144	143,238
93.310	277598-00	Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	696,376	0
93.310	3-OT2-OD026555	Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	94,640	0
93.310		Trans-NIH Research Support (from DUKE UNIVERSITY)	UW-Madison	(541)	0
93.310		Trans-NIH Research Support (from MARSHFIELD CLINIC RESEARCH FND)	UW-Madison	1,333,330	0
93.350	ZUL1TR001436-06	National Center for Advancing Translational Sciences (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	110,374	0
93.350	Harris MCW TL1	National Center for Advancing Translational Sciences (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	50,876	0
93.350	S51110000052331	National Center for Advancing Translational Sciences (from UNIVERSITY OF MASSACHUSETTS - LOWELL)	UW-Madison	191,343	0
93.350	TUL-SCC-559618-21/22	National Center for Advancing Translational Sciences (from Tulane University)	UW-Madison	74,878	0
93.350	UNIV60479	National Center for Advancing Translational Sciences (from Vanderbilt University)	UW-Madison	66,775	5,561
93.350	VUMC116675	National Center for Advancing Translational Sciences (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	33,066	0
93.350	WU-21-75, PO# 2940799K	National Center for Advancing Translational Sciences (from WASHINGTON UNIVERSITY)	UW-Madison	44,999	0
93.350		National Center for Advancing Translational Sciences (from GODX Inc)	UW-Madison	(17,952)	0
93.351	1021707_UWISC	Research Infrastructure Programs (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	17,319	0
93.351	22-03508.054	Research Infrastructure Programs (from TEXAS BIOMEDICAL RESEARCH INSTITUTE)	UW-Madison	5,660	0
93.351	A03-1423	Research Infrastructure Programs (from DUKE UNIVERSITY)	UW-Madison	42,890	0
93.351	FY2023-081	Research Infrastructure Programs (from UNIVERSITY OF KANSAS)	UW-Madison	54,861	0
93.351		Research Infrastructure Programs (from DUKE UNIVERSITY)	UW-Madison	8,749	(641)
93.353	A18-0134-S002	21st Century Cures Act - Beau Biden Cancer Moonshot (from University of California-Davis)	UW-Madison	3,766	0
93.353	GRT-00003436/PO # 20523802	21st Century Cures Act - Beau Biden Cancer Moonshot (from Children's Hospital of Philadelphia)	UW-Madison	12,542	0
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot (from Children's Hospital of Philadelphia)	UW-Madison	170,115	0
93.393	1001	Cancer Cause and Prevention Research (from FRONTIER SCIENCE AND TECHNOLOGY RESEARCH)	UW-Madison	249,126	0
93.393	5123628	Cancer Cause and Prevention Research (from University of North Carolina-Chapel Hill)	UW-Madison	162,235	0
93.393	1001	Cancer Cause and Prevention Research (from FRONTIER SCIENCE AND TECHNOLOGY RESEARCH)	UW-Madison	55,148	0
93.393	1R01CA215318-01	Cancer Cause and Prevention Research (from University of Colorado-Denver)	UW-Milwaukee	27,855	0
93.393	3002153611	Cancer Cause and Prevention Research (from MD ANDERSON CANCER CENTER)	UW-Madison	86,099	0
93.393	GENFD0002410685	Cancer Cause and Prevention Research (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	47,764	0
93.393	SUB00000296	Cancer Cause and Prevention Research (from ROCKEFELLER UNIVERSITY)	UW-Madison	269,209	0
93.393	SUB00003904	Cancer Cause and Prevention Research (from UNIVERSITY OF FLORIDA)	UW-Madison	48,252	0
93.393	SUBK00018497	Cancer Cause and Prevention Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	15,035	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Center)	UW-Madison	43,191	43,191
93.393		Cancer Cause and Prevention Research (from TUFTS UNIVERSITY)	UW-Madison	121,662	0
93.393		Cancer Cause and Prevention Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	22,818	0
93.393		Cancer Cause and Prevention Research (from UNIVERSITY OF VERMONT)	UW-Madison	116,733	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.394	1133479	Cancer Detection and Diagnosis Research (from Fred Hutchinson Cancer Center)	UW-Madison	3,372	0
93.394	0001162323	Cancer Detection and Diagnosis Research (from Fred Hutchinson Cancer Center)	UW-Madison	7,567	0
93.394	0255-D771-4609	Cancer Detection and Diagnosis Research (from Mount Sinai School of Medicine)	UW-Madison	110,577	0
93.394	080-34000-S44301	Cancer Detection and Diagnosis Research (from THOMAS JEFFERSON UNIVERSITY)	UW-Madison	20,407	0
93.394	63184884-154462	Cancer Detection and Diagnosis Research (from Stanford University)	UW-Madison	62,022	0
93.394	GMO: 210415, PO# 0000002323	Cancer Detection and Diagnosis Research (from University of Texas Southwestern)	UW-Madison	36,558	0
93.394	GMO240302 PO0000003304	Cancer Detection and Diagnosis Research (from University of Texas Southwestern)	UW-Madison	13,887	0
93.394	K20-001	Cancer Detection and Diagnosis Research (from Onlume Inc)	UW-Madison	16,110	0
93.394	MIRC-002291	Cancer Detection and Diagnosis Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	2,767	0
93.394	MIRC-002652	Cancer Detection and Diagnosis Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	357,951	0
93.394	MIRC-002680	Cancer Detection and Diagnosis Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	345,759	0
93.394	R37CA225877	Cancer Detection and Diagnosis Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	215,881	0
93.394	RES600726	Cancer Detection and Diagnosis Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	4,565	0
93.394	S00698-01	Cancer Detection and Diagnosis Research (from UNIVERSITY OF IOWA)	UW-Madison	80,013	0
93.394	S03791-01	Cancer Detection and Diagnosis Research (from UNIVERSITY OF IOWA)	UW-Madison	42,101	0
93.394		Cancer Detection and Diagnosis Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	(45)	0
93.394		Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	88,901	0
93.395	242096	Cancer Treatment Research (from Massachusetts General Hospital)	UW-Madison	243,621	0
93.395	811752	Cancer Treatment Research (from Fred Hutchinson Cancer Center)	UW-Madison	8,654	0
93.395	0000843313 - 207806	Cancer Treatment Research (from Fred Hutchinson Cancer Center)	UW-Madison	142	0
93.395	2006036346	Cancer Treatment Research (from Johns Hopkins University)	UW-Madison	25,522	0
93.395	34-5301-2208-301	Cancer Treatment Research (from UNIVERSITY OF NEBRASKA)	UW-Madison	75,073	0
93.395	5U10CA180820-10-UWISC1C	Cancer Treatment Research (from ECOG-ACRIN CANCER RESEARCH GROUP)	UW-Madison	23,304	0
93.395	60066632 UWM	Cancer Treatment Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	175,372	0
93.395	ACOSOG	Cancer Treatment Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	10,588	0
93.395	AWD102962 (SUB00000710)	Cancer Treatment Research (from University of Chicago)	UW-Madison	(25,774)	0
93.395	FY2023-015	Cancer Treatment Research (from UNIVERSITY OF KANSAS)	UW-Madison	153,337	0
93.395	R1615	Cancer Treatment Research (from DARTMOUTH COLLEGE)	UW-Madison	44,201	0
93.395	RES600931	Cancer Treatment Research (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	61,012	0
93.395	U10CA180886	Cancer Treatment Research (from Public Health Institute)	UW-Madison	87,012	0
93.395		Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	1,455	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	8,504	0
93.395		Cancer Treatment Research (from City of Hope National Medical Center)	UW-Madison	2,178	0
93.395		Cancer Treatment Research (from NRG ONCOLOGY FDN INC)	UW-Madison	51,314	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	7,991	0
93.396	2022.9	Cancer Biology Research (from SAGE BIONETWORKS)	UW-Madison	2,075	0
93.396	10-20467-99-01-G1	Cancer Biology Research (from Moffitt Cancer Center)	UW-Milwaukee	37,506	0

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93.396	10-22034-9-01-G1	Cancer Biology Research (from MOFFITT (H LEE) CANCER CENTER AND RESEAR)	UW-Madison	192,995	0
93.396	14117sc	Cancer Biology Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	29,949	0
93.396	23-0958-UWM	Cancer Biology Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	38,804	0
93.396	239348	Cancer Biology Research (from HARVARD UNIVERSITY)	UW-Madison	33,074	0
93.396	24-3273-UWM, 23-0958-UWM	Cancer Biology Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	302	0
93.396	25-0332-UW	Cancer Biology Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	158,005	0
93.396	63485.2010181.6693 01	Cancer Biology Research (from BECKMAN RESEARCH INSTITUTE)	UW-Madison	204,375	0
93.396	R41CA281533	Cancer Biology Research (from STEM PHARM INCORPORATED)	UW-Madison	81,471	0
93.396		Cancer Biology Research (from Medical University of South Carolina)	UW-Madison	14,368	0
93.396		Cancer Biology Research (from University of California-San Diego)	UW-Madison	15,335	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	220,458	0
93.397	A009871601	Cancer Centers Support Grants (from UNIVERSITY OF MINNESOTA)	UW-Madison	562,018	18,487
93.398	SUBK00015993	Cancer Research Manpower (from UNIVERSITY OF MICHIGAN)	UW-Madison	5,334	0
93.399	1134489	Cancer Control (from Fred Hutchinson Cancer Center)	UW-Madison	23,961	0
93.399	1134703	Cancer Control (from Fred Hutchinson Cancer Center)	UW-Madison	65,309	0
93.399	202010101	Cancer Control (from ALLIANCE NCTN FOUNDATION)	UW-Madison	3,426	0
93.399	0001134703	Cancer Control (from Fred Hutchinson Cancer Center)	UW-Madison	282,427	0
93.399	0001167250	Cancer Control (from Fred Hutchinson Cancer Center)	UW-Madison	68,005	0
93.399	202010101	Cancer Control (from ALLIANCE NCTN FOUNDATION)	UW-Madison	68,484	0
93.399	Work Order 1	Cancer Control (from Public Health Institute)	UW-Madison	4,725	0
93.433	AWD00001322 133957-1/135078-1	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from University of Pittsburgh)	UW-Madison	19,705	0
93.433	FP00010584_SA003	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from VIRGINIA COMMONWEALTH UNIVERSITY)	UW-Madison	102,387	24,400
93.433	FP00010656-SA003	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from VIRGINIA COMMONWEALTH UNIVERSITY)	UW-Madison	38,379	0
93.433	G03574	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from MIAMI UNIVERSITY)	UW-Milwaukee	49,402	0
93.530	5126789	Teaching Health Center Graduate Medical Education Payment (from UNIVERSITY OF NORTH CAROLINA)	UW-Madison	8,143	0
93.558	2320737	Temporary Assistance for Needy Families (from CITY OF PHILADELPHIA)	UW-Milwaukee	2,181	0
93.583	A21-1324-S018	Refugee and Entrant Assistance Wilson/Fish Program (from University Of California - Davis)	UW-Madison	204,998	0
93.589	PAR-20-244	Augmenting the Power of Physic (from 3D MOLECULAR DESIGNS)	UW-Milwaukee	67,154	0
93.647		Social Services Research and Demonstration (from UW HOSPITAL AND CLINICS)	UW-Madison	2,264	0
93.800		Organized Approaches to Increase Colorectal Cancer Screening (from SOCIETY FOR PUBLIC HEALTH EDUCATION)	UW-Madison	2,285	0
93.834	WU-23-0479 PO ST00013805	Capacity Building Assistance (CBA) for High-Impact HIV Prevention (from WASHINGTON UNIVERSITY)	UW-Madison	24,971	0
93.837	000512395-001	Cardiovascular Diseases Research (from UNIVERSITY OF ALABAMA - BIRMINGHAM)	UW-Madison	143,244	0
93.837	000530812-SC024	Cardiovascular Diseases Research (from UNIVERSITY OF ALABAMA - BIRMINGHAM)	UW-Madison	16,826	3,455
93.837	000530812-SC024	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	32,897	0
93.837	13937sc	Cardiovascular Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Milwaukee	(39)	0
93.837	17-J0039	Cardiovascular Diseases Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	205,041	0
93.837	1R43HL165987-01	Cardiovascular Diseases Research (from QUSPIN)	UW-Madison	60,028	0

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93.837	303001295	Cardiovascular Diseases Research (from DUKE UNIVERSITY)	UW-Madison	1,527	0
93.837	60060791 UWM	Cardiovascular Diseases Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	100,077	0
93.837	60066435 UWM	Cardiovascular Diseases Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	34,268	0
93.837	700322-0624-00	Cardiovascular Diseases Research (from NATIONWIDE CHILDRENS HOSPITAL)	UW-Madison	18,750	0
93.837	A009771401	Cardiovascular Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	17,328	0
93.837	A23-0031-S003-Madison	Cardiovascular Diseases Research (from ANN & ROBERT H LURIE CHILDRENS HOSPITAL)	UW-Madison	265,804	0
93.837	AGR00002054	Cardiovascular Diseases Research (from NEURONOFF)	UW-Madison	66,075	0
93.837	AWD00002464 (134768-2)	Cardiovascular Diseases Research (from University of Pittsburgh)	UW-Madison	13,749	0
93.837	BOA-303331/PO #68987337	Cardiovascular Diseases Research (from MAYO CLINIC)	UW-Madison	85,873	0
93.837	FY24.1303.001	Cardiovascular Diseases Research (from UNIVERSITY OF COLORADO - DENVER)	UW-Madison	63,170	0
93.837	M2102980	Cardiovascular Diseases Research (from Texas A&M Engineering Experiment Station)	UW-Madison	211,752	0
93.837	MIRC-002647	Cardiovascular Diseases Research (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	119,724	0
93.837	R44HL160257-1	Cardiovascular Diseases Research (from APPLIED PHYSICS SYSTEMS)	UW-Madison	121,570	0
93.837	S002929-DHHS	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	41,321	0
93.837	SUB0000422	Cardiovascular Diseases Research (from Princeton University)	UW-Madison	155,979	0
93.837	SUBK00019053 P-ICECAP	Cardiovascular Diseases Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	1,340	0
93.837		Cardiovascular Diseases Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	10,229	0
93.837		Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	(36,777)	0
93.837		Cardiovascular Diseases Research (from University of California- Los Angeles)	UW-Madison	6,695	0
93.838	122869	Lung Diseases Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	6,515	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	54,766	0
93.838	1134108	Lung Diseases Research (from Fred Hutchinson Cancer Center)	UW-Madison	1,329	0
93.838	5126818	Lung Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	342,162	0
93.838	0001109993 (old# 0001102538)	Lung Diseases Research (from Fred Hutchinson Cancer Center)	UW-Madison	(3,852)	0
93.838	0001162617	Lung Diseases Research (from Fred Hutchinson Cancer Center)	UW-Madison	5,131	0
93.838	0001162636	Lung Diseases Research (from Fred Hutchinson Cancer Center)	UW-Madison	2,655	0
93.838	1090742-465198	Lung Diseases Research (from CARNEGIE MELLON UNIVERSITY)	UW-Madison	13,230	0
93.838	122869	Lung Diseases Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	247,853	0
93.838	2022-1664	Lung Diseases Research (from University of California-Irvine)	UW-Madison	105,917	0
93.838	2938	Lung Diseases Research (from RUTGERS, THE STATE UNIVERSITY)	UW-Madison	48,664	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	44,566	0
93.838	34-1805-2009-001	Lung Diseases Research (from UNIVERSITY OF NEBRASKA MEDICAL CENTER)	UW-Madison	15,112	0
93.838	35(GG015997-01) C4R G15271	Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	30,961	0
93.838	GG015835-03, G17004	Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	128,925	0
93.838	GRAIL Fixed Rate/Clinical Yr3	Lung Diseases Research (from Fred Hutchinson Cancer Center)	UW-Madison	330	0
93.838	KR705114	Lung Diseases Research (from University of California - San Diego)	UW-Milwaukee	175,903	0
93.838	UWSC14409	Lung Diseases Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	45,951	0

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93.838		Lung Diseases Research (from BRIGHAM AND WOMEN'S HOSPITAL)	UW-Madison	(129,494)	0
93.838		Lung Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	(127)	0
93.838		Lung Diseases Research (from University of Arizona)	UW-Madison	154,546	0
93.838		Lung Diseases Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	126,956	0
93.838		Lung Diseases Research (from University of California-San Francisco)	UW-Madison	42,986	0
93.838		Lung Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	419,422	0
93.838		Lung Diseases Research (from University of Oregon)	UW-Madison	52,613	0
93.838		Lung Diseases Research (from VERSITI WISCONSIN)	UW-Madison	2,260	0
93.839	1001432-01-UWM	Blood Diseases and Resources Research (from VERSITI WISCONSIN)	UW-Madison	365,566	0
93.839	1001432-UWM	Blood Diseases and Resources Research (from VERSITI WISCONSIN)	UW-Madison	(1,853)	0
93.839	Nop	Blood Diseases and Resources Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	72,178	0
93.839	UWSC14607	Blood Diseases and Resources Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	20,205	0
93.839		Blood Diseases and Resources Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	119,330	0
93.846	1011396_UWI	Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	383	0
93.846	1011396_UWI_Schra ger	Arthritis, Musculoskeletal and Skin Diseases Research (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	21,433	0
93.846	736979	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Arizona)	UW-Madison	51,886	0
93.846	RC115035UW	Arthritis, Musculoskeletal and Skin Diseases Research (from MICHIGAN STATE UNIVERSITY)	UW-Madison	16,065	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Delve)	UW-Madison	180,509	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	(50)	0
93.847	656	Diabetes, Digestive, and Kidney Diseases Extramural Research (from FLORIDA INTERNATIONAL UNIVERSITY)	UW-Madison	(668)	0
93.847	241634	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Massachusetts General Hospital)	UW-Madison	14,239	0
93.847	242697	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Massachusetts General Hospital)	UW-Madison	55,025	0
93.847	1063132	Diabetes, Digestive, and Kidney Diseases Extramural Research (from BETH ISRAEL DEACONESS MEDICAL CENTER)	UW-Madison	34,429	0
93.847	303000250	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	325,010	0
93.847	01063132	Diabetes, Digestive, and Kidney Diseases Extramural Research (from BETH ISRAEL DEACONESS MEDICAL CENTER)	UW-Madison	8,781	0
93.847	0255-G551-4609	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Mount Sinai School of Medicine)	UW-Madison	295,807	0
93.847	11-1153-7116-5785	Diabetes, Digestive, and Kidney Diseases Extramural Research (from MIDWESTERN UNIVERSITY)	UW-Madison	24,411	0
93.847	11854sc	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	39,175	0
93.847	18732a	Diabetes, Digestive, and Kidney Diseases Extramural Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	(0)	0
93.847	2023.0001	Diabetes, Digestive, and Kidney Diseases Extramural Research (from INSTITUTE FOR SYSTEMS BIOLOGY)	UW-Madison	224,145	0
93.847	2023.0009	Diabetes, Digestive, and Kidney Diseases Extramural Research (from INSTITUTE FOR SYSTEMS BIOLOGY)	UW-Madison	178,739	0
93.847	22-4587	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	34,475	0
93.847	36305-4	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	10,916	0
93.847	42189124	Diabetes, Digestive, and Kidney Diseases Extramural Research (from CHILDREN'S MERCY HOSPITALS AND CLINICS)	UW-Madison	7,252	0
93.847	62967283-208184	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Stanford University)	UW-Madison	180,183	46,770

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.847	739033	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Arizona)	UW-Madison	23,365	0
93.847	A032714	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	81,489	0
93.847	A034909	Diabetes, Digestive, and Kidney Diseases Extramural Research (from DUKE UNIVERSITY)	UW-Madison	71,573	0
93.847	AWD102333 (SUB00000587)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	397,170	0
93.847	AWD104351 (SUB00001061)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	49,045	0
93.847	CON-80002935 (GR112264)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from YALE UNIVERSITY)	UW-Madison	416,445	0
93.847	FY22.997.002, 2-5-B1021	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Colorado-Denver)	UW-Madison	32,099	0
93.847	GMO: 231002 PO: 0000002790	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Texas Southwestern)	UW-Madison	297,988	0
93.847	GMO:230605 PO:0000003011	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Texas Southwestern)	UW-Madison	79,367	0
93.847	H009790802	Diabetes, Digestive, and Kidney Diseases Extramural Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	174,467	0
93.847	SCON-00002744	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Southern California)	UW-Madison	7,346	0
93.847	VUMC100871	Diabetes, Digestive, and Kidney Diseases Extramural Research (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	24,359	0
93.847	WU-19-3	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	5,454	0
93.847	WU-23-0535 PO# ST00014354	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	142,057	0
93.847	WU-24-0587	Diabetes, Digestive, and Kidney Diseases Extramural Research (from WASHINGTON UNIVERSITY)	UW-Madison	60,666	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Mercy Hospitals & Clinics)	UW-Madison	1,910	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	19,486	0
93.853	3202030620	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Children's Hospital of Philadelphia)	UW-Madison	820	0
93.853	4500004003	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University)	UW-Madison	(267)	0
93.853	013381-135735 VERIFY	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	5,281	0
93.853	013888-135735 CAPTIVA	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	1,856	0
93.853	14733sc	Extramural Research Programs in the Neurosciences and Neurological Disorders (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	110,725	0
93.853	303-001823	Extramural Research Programs in the Neurosciences and Neurological Disorders (from DUKE UNIVERSITY)	UW-Madison	51,322	0
93.853	3202030620	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Children's Hospital of Philadelphia)	UW-Madison	19,727	0
93.853	587756	Extramural Research Programs in the Neurosciences and Neurological Disorders (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	230,313	0
93.853	6010593 SubN2	Extramural Research Programs in the Neurosciences and Neurological Disorders (from The Mind Research Network)	UW-Madison	71,666	0
93.853	63408302-249364	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	61,140	0
93.853	A010000401	Extramural Research Programs in the Neurosciences and Neurological Disorders (from UNIVERSITY OF MINNESOTA)	UW-Madison	15,985	0
93.853	BOA-305533	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	1,097	0
93.853	CM00004650-00	Extramural Research Programs in the Neurosciences and Neurological Disorders (from CITY UNIVERSITY OF NEW YORK (CUNY))	UW-Madison	66,097	0
93.853	EPPIC-Net TO 1 EN20-01	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	6,931	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.853	GENFD0002401972	Extramural Research Programs in the Neurosciences and Neurological Disorders (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	40,729	0
93.853	GRT65212	Extramural Research Programs in the Neurosciences and Neurological Disorders (from BETH ISRAEL DEACONESS MEDICAL CENTER)	UW-Madison	264,864	0
93.853	KR 704829	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of California-San Diego)	UW-Madison	89,346	0
93.853	MSN274672	Extramural Research Programs in the Neurosciences and Neurological Disorders (from ALBANY MEDICAL COLLEGE)	UW-Madison	7,061	0
93.853	PhR44NS120360	Extramural Research Programs in the Neurosciences and Neurological Disorders (from CIRCUMVENT PHARMACEUTICALS INC)	UW-Madison	27	0
93.853	R44NS120360	Extramural Research Programs in the Neurosciences and Neurological Disorders (from CIRCUMVENT PHARMACEUTICALS INC)	UW-Madison	29,049	0
93.853	RC111156C	Extramural Research Programs in the Neurosciences and Neurological Disorders (from MICHIGAN STATE UNIVERSITY)	UW-Madison	35,648	0
93.853	TO-02 EN21-01 SERENDIPITY-1	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	17,007	0
93.853	WU-23-0398	Extramural Research Programs in the Neurosciences and Neurological Disorders (from WASHINGTON UNIVERSITY)	UW-Madison	108,147	0
93.853	WU-24-0231	Extramural Research Programs in the Neurosciences and Neurological Disorders (from WASHINGTON UNIVERSITY)	UW-Madison	317,101	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	11,153	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	58,892	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from NORTHWESTERN UNIVERSITY)	UW-Madison	8,906	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Rutgers University)	UW-Madison	25,612	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Seattle Children's Hospital)	UW-Madison	32,103	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	1,290	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Illinois-Chicago)	UW-Madison	(9,644)	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	(18)	0
93.855	18778	Allergy and Infectious Diseases Research (from University of Illinois-Chicago)	UW-Madison	20,514	0
93.855	5125075	Allergy and Infectious Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	429,708	0
93.855	5125083	Allergy and Infectious Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	280,633	0
93.855	303000577	Allergy and Infectious Diseases Research (from DUKE UNIVERSITY)	UW-Madison	81,930	0
93.855	2004764341	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	572,655	0
93.855	0002234005/CSOP5 32207	Allergy and Infectious Diseases Research (from CEDARS-SINAI MEDICAL CENTER)	UW-Madison	33,133	0
93.855	0142202s01	Allergy and Infectious Diseases Research (from BENAROYA RESEARCH INST AT VIRGINIA MASON)	UW-Madison	153,908	0
93.855	0142203s01	Allergy and Infectious Diseases Research (from BENAROYA RESEARCH INST AT VIRGINIA MASON)	UW-Madison	45,004	0
93.855	103997-Z0447201	Allergy and Infectious Diseases Research (from UNIVERSITY OF MARYLAND)	UW-Madison	(387)	0
93.855	112525040-8076983	Allergy and Infectious Diseases Research (from ST JUDE MEDICAL)	UW-Madison	161,968	0
93.855	129132-Z0651201	Allergy and Infectious Diseases Research (from UNIVERSITY OF MARYLAND)	UW-Madison	142,422	0
93.855	13575sc	Allergy and Infectious Diseases Research (from UNIVERSITY OF CALIFORNIA - SAN FRANCISCO)	UW-Madison	82,400	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.855	19-A1-00-007002	Allergy and Infectious Diseases Research (from New York University)	UW-Madison	243,113	0
93.855	2 R42 AI155031-02 UWSub	Allergy and Infectious Diseases Research (from Marpam Pharma Llc)	UW-Madison	308,782	0
93.855	2004764341	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	303,175	0
93.855	213819-Wisconsin	Allergy and Infectious Diseases Research (from Loyola University Chicago)	UW-Madison	33,798	0
93.855	213819-Wisconsin3	Allergy and Infectious Diseases Research (from Loyola University Chicago)	UW-Madison	180,137	0
93.855	22-3304-UWM (prev.21-3266-UWM)	Allergy and Infectious Diseases Research (from UNIVERSITY OF TENNESSEE - MEMPHIS)	UW-Madison	373,100	0
93.855	22-84452-15	Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	276,558	0
93.855	22-85704-01	Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	35,249	0
93.855	2306-209-2014614	Allergy and Infectious Diseases Research (from CLEMSON UNIVERSITY)	UW-Madison	208,508	0
93.855	23-4363	Allergy and Infectious Diseases Research (from UNIVERSITY OF TN HEALTH SCIENCE CENTER)	UW-Madison	18,854	0
93.855	27909-05-120-408	Allergy and Infectious Diseases Research (from LA JOLLA INSTITUTE FOR ALLERGY AND IMMUN)	UW-Madison	76,954	0
93.855	3(GG015374-01)	Allergy and Infectious Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	98,565	0
93.855	3(GG018642-01), G19065	Allergy and Infectious Diseases Research (from COLUMBIA UNIVERSITY)	UW-Madison	80,827	0
93.855	31663-UW	Allergy and Infectious Diseases Research (from Lundquist Institute for Biomedical Innov)	UW-Madison	(57,337)	0
93.855	3200003583-21-325	Allergy and Infectious Diseases Research (from University of Kentucky)	UW-Madison	9,136	0
93.855	4R42AI167175-02 UWSub	Allergy and Infectious Diseases Research (from Marpam Pharma Llc)	UW-Madison	182,041	0
93.855	5125083	Allergy and Infectious Diseases Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	18,425	0
93.855	5-54307	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	(57,501)	0
93.855	5-54573	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	14,281	0
93.855	5-54664	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	9,400	0
93.855	5-54949	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	241,837	0
93.855	5-55181, 5-54307	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	282,840	0
93.855	586483	Allergy and Infectious Diseases Research (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	15,476	0
93.855	62697.2009497.6693 01	Allergy and Infectious Diseases Research (from City of Hope National Medical Center)	UW-Madison	2,391	0
93.855	65050.2012233.6693 01	Allergy and Infectious Diseases Research (from BECKMAN RESEARCH INSTITUTE)	UW-Madison	279,800	0
93.855	6745-Wisc	Allergy and Infectious Diseases Research (from ALBANY MEDICAL COLLEGE)	UW-Madison	178,521	0
93.855	706203	Allergy and Infectious Diseases Research (from University of California - San Diego)	UW-Madison	99,158	0
93.855	9945	Allergy and Infectious Diseases Research (from Indiana University)	UW-Madison	9,121	0
93.855	AGR00000496	Allergy and Infectious Diseases Research (from INTACT GENOMICS)	UW-Madison	41,190	0
93.855	AWD00001308SUB0 0000434	Allergy and Infectious Diseases Research (from UNIVERSITY OF VERMONT)	UW-Madison	91,143	0
93.855	AWD00006944 (138995-1)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	189,500	0
93.855	AWD00007865 (139379-1)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	19,877	0
93.855	AWD-005128-G1	Allergy and Infectious Diseases Research (from GEORGIA INSTITUTE OF TECHNOLOGY)	UW-Madison	220,008	0

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93.855	COVID19-TB-03 CPAT-ISR	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	11,313	0
93.855	FP 55829	Allergy and Infectious Diseases Research (from UNIVERSITY OF ARKANSAS)	UW-Madison	30,579	0
93.855	GENFD0002411144	Allergy and Infectious Diseases Research (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	52,504	0
93.855	GENFD0002575427 / 2392512	Allergy and Infectious Diseases Research (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	755,237	0
93.855	H008866201	Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	391,626	0
93.855	H010086001	Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	103,802	0
93.855	IMPAACT Yr. 17 (2005 & 2034)	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	30,083	0
93.855	KR 705405	Allergy and Infectious Diseases Research (from University of California - San Diego)	UW-Madison	(3,791)	0
93.855	M1900246	Allergy and Infectious Diseases Research (from TEXAS A&M UNIVERSITY HEALTH SCIENCE CTR)	UW-Madison	27,576	0
93.855	OS00001464, SPC- 003454	Allergy and Infectious Diseases Research (from UNIVERSITY OF MIAMI)	UW-Madison	4,085	0
93.855	PO 2005781518	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	18,955	0
93.855	PO EP0226204	Allergy and Infectious Diseases Research (from TUFTS UNIVERSITY)	UW-Madison	48,417	0
93.855	SA0003870	Allergy and Infectious Diseases Research (from UNIVERSITY OF TEXAS HEALTH SCIENCE CENTE)	UW-Madison	11,173	0
93.855	SUB00003084	Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	14,610	0
93.855	SUB00003680	Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	108,346	0
93.855	SUBK00016331	Allergy and Infectious Diseases Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	182,586	0
93.855	SUBK00022078	Allergy and Infectious Diseases Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	4,714	0
93.855	U01AI13889	Allergy and Infectious Diseases Research (from Johns Hopkins University)	UW-Madison	7,095	0
93.855	U19_UNC_Baric_Avi DD	Allergy and Infectious Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	971,122	0
93.855	UWSC13945	Allergy and Infectious Diseases Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	57,576	0
93.855		Allergy and Infectious Diseases Research (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	52,213	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	25,364	0
93.855		Allergy and Infectious Diseases Research (from George Washington University)	UW-Madison	51,022	0
93.855		Allergy and Infectious Diseases Research (from Lundquist Institute for Biomedical Innovation)	UW-Madison	(3,150)	0
93.855		Allergy and Infectious Diseases Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	503,214	0
93.855		Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	67,306	0
93.855		Allergy and Infectious Diseases Research (from Texas A&M University Health Science Center)	UW-Madison	105,196	0
93.855		Allergy and Infectious Diseases Research (from University of Cambridge)	UW-Madison	192,023	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF FLORIDA)	UW-Madison	69,626	0
93.855		Allergy and Infectious Diseases Research (from University of Georgia)	UW-Madison	233,417	0
93.855		Allergy and Infectious Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	(9,215)	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF IOWA)	UW-Madison	1,022	0
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF MIAMI)	UW-Madison	96,909	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.855		Allergy and Infectious Diseases Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	182,542	0
93.855		Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	222,946	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	(551)	0
93.855		Allergy and Infectious Diseases Research (from VARIGEN BIOSCIENCES CORP)	UW-Madison	28,554	0
93.859	3002033796	Biomedical Research and Research Training (from MD ANDERSON CANCER CENTER)	UW-Madison	22,157	0
93.859	3002045697	Biomedical Research and Research Training (from MD ANDERSON CANCER CENTER)	UW-Madison	674	0
93.859	4500004303	Biomedical Research and Research Training (from Boston University)	UW-Madison	9,889	0
93.859	11256304A-8109091	Biomedical Research and Research Training (from ST JUDE CHILDREN'S HOSPITAL)	UW-Madison	39,536	0
93.859	132759-5127295	Biomedical Research and Research Training (from PRESIDENT AND FELLOWS OF HARVARD COLLEGE)	UW-Madison	9,648	0
93.859	19631	Biomedical Research and Research Training (from UNIVERSITY OF ILLINOIS - CHICAGO)	UW-Madison	11,411	0
93.859	22-0592	Biomedical Research and Research Training (from BRIGHAM YOUNG UNIVERSITY)	UW-Madison	74,134	0
93.859	24-0612	Biomedical Research and Research Training (from BRIGHAM YOUNG UNIVERSITY)	UW-Madison	161,060	0
93.859	24-1009-UWM (22-2688-UWM)	Biomedical Research and Research Training (from UNIVERSITY OF TENNESSEE)	UW-Madison	53,047	0
93.859	5000944-5500001868	Biomedical Research and Research Training (from Broad Institute)	UW-Madison	593,004	0
93.859	P009262801	Biomedical Research and Research Training (from UNIVERSITY OF MINNESOTA)	UW-Madison	12,324	0
93.859	PA-15-269	Biomedical Research and Research Training (from SALUS DISCOVERY, LLC)	UW-Madison	(460)	0
93.859	S06GM146079-C	Biomedical Research and Research Training (from Black Hills Cent. American Indian Health)	UW-Madison	216,649	0
93.859	S06GM146126-UWSub	Biomedical Research and Research Training (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	112,361	0
93.859	SCLR25GM139147-01	Biomedical Research and Research Training (from SCIENCE COMMUNICATION LAB, INC.)	UW-Madison	35,284	0
93.859		Biomedical Research and Research Training (from Broad Institute)	UW-Madison	(24,481)	0
93.859		Biomedical Research and Research Training (from Cincinnati Children's Hospital Medical Center)	UW-Madison	26,085	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	56,002	0
93.859		Biomedical Research and Research Training (from MORGRIDGE INSTITUTE FOR RESEARCH)	UW-Madison	140,930	0
93.859		Biomedical Research and Research Training (from University of Georgia)	UW-Madison	17,971	0
93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	(1,080)	0
93.859		Biomedical Research and Research Training (from UNIVERSITY OF SOUTH FLORIDA)	UW-Madison	64,060	0
93.865	239085	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	23,949	0
93.865	6176333	Child Health and Human Development Extramural Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	61,831	0
93.865	000538651-SC026	Child Health and Human Development Extramural Research (from UNIVERSITY OF ALABAMA)	UW-Madison	2,115	0
93.865	12574SUB	Child Health and Human Development Extramural Research (from Seattle Children's Hospital)	UW-Madison	125,856	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	16,424	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	(3,491)	0
93.865	2021-1093-01	Child Health and Human Development Extramural Research (from NORTH CAROLINA STATE UNIVERSITY)	UW-Madison	10,635	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.865	2021-1553	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	122,683	0
93.865	2022-1777	Child Health and Human Development Extramural Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	14,057	0
93.865	2023-2083	Child Health and Human Development Extramural Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	91,113	0
93.865	5129536	Child Health and Human Development Extramural Research (from UNIVERSITY OF NORTH CAROLINA - CHAPEL HI)	UW-Madison	18,933	0
93.865	60062997 UWM	Child Health and Human Development Extramural Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	28,977	0
93.865	AWD103895 SUB00000881	Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	248,112	0
93.865	AWD7775338- GR285205	Child Health and Human Development Extramural Research (from GEORGETOWN UNIVERSITY)	UW-Madison	131,111	0
93.865	AWD7775338- GR296391	Child Health and Human Development Extramural Research (from GEORGETOWN UNIVERSITY)	UW-Madison	41,558	0
93.865	GENFD0001799842	Child Health and Human Development Extramural Research (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	2,305	0
93.865	S003415-DHHS	Child Health and Human Development Extramural Research (from Pennsylvania State University)	UW-Madison	164,526	0
93.865	SUB00003937	Child Health and Human Development Extramural Research (from UNIVERSITY OF FLORIDA)	UW-Madison	67,950	0
93.865	UA2024-409	Child Health and Human Development Extramural Research (from UNIVERSITY OF ARKANSAS)	UW-Madison	7,205	0
93.865	UWI-319243; PO#P000694003	Child Health and Human Development Extramural Research (from MAYO CLINIC)	UW-Madison	17,914	0
93.865	VUMC79606	Child Health and Human Development Extramural Research (from Vanderbilt University)	UW-Madison	20,608	0
93.865		Child Health and Human Development Extramural Research (from Drexel University)	UW-Madison	17,562	0
93.865		Child Health and Human Development Extramural Research (from LARIX BIOSCIENCE LLC)	UW-Madison	59,474	0
93.865		Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	479,723	0
93.865		Child Health and Human Development Extramural Research (from Rutgers University)	UW-Madison	173,748	0
93.865		Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	95,151	0
93.865		Child Health and Human Development Extramural Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	30,854	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	36,737	0
93.865		Child Health and Human Development Extramural Research (from Vanderbilt University)	UW-Madison	220,974	0
93.866	9436	Aging Research (from Indiana University)	UW-Madison	21,953	0
93.866	9498	Aging Research (from Indiana University)	UW-Madison	33,562	0
93.866	1560839	Aging Research (from UNIVERSITY OF COLORADO - BOULDER)	UW-Madison	(0)	0
93.866	303001213	Aging Research (from DUKE UNIVERSITY)	UW-Madison	22,708	0
93.866	303001724	Aging Research (from DUKE UNIVERSITY)	UW-Madison	22,500	0
93.866	3004159774	Aging Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	(80)	0
93.866	41011092301	Aging Research (from BAYLOR RESEARCH INSTITUTE)	UW-Madison	70,242	0
93.866	0255-1891-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	922	0
93.866	0255-C944-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	404,710	0
93.866	1000005665	Aging Research (from UNIVERSITY OF TEXAS - SAN ANTONIO)	UW-Madison	33,905	0
93.866	1112-32841- 11000000261	Aging Research (from Wake Forest University)	UW-Madison	99,195	0
93.866	1112-32841- 11000001044	Aging Research (from Wake Forest University)	UW-Madison	118,784	0
93.866	125584118	Aging Research (from University of Southern California)	UW-Madison	60,557	0
93.866	1263-33664- 11000000619	Aging Research (from Wake Forest University)	UW-Madison	60,534	0
93.866	130500499/ PO #50889191 (A3)	Aging Research (from University of Southern California)	UW-Madison	116,574	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.866	130501874/ PO #50889192 (A45)	Aging Research (from University of Southern California)	UW-Madison	91,628	0
93.866	2022-1683	Aging Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	20,541	0
93.866	2024-2134	Aging Research (from UNIVERSITY OF CALIFORNIA - IRVINE)	UW-Madison	1,752	0
93.866	22-016527 A 00	Aging Research (from University of Massachusetts-Amherst)	UW-Madison	183,400	0
93.866	23-4972	Aging Research (from UNIVERSITY OF SOUTH CAROLINA)	UW-Madison	36,435	0
93.866	286066-87A6	Aging Research (from UNIVERSITY OF NEW MEXICO)	UW-Madison	93,900	0
93.866	303001213	Aging Research (from DUKE UNIVERSITY)	UW-Madison	1,420	0
93.866	303002701	Aging Research (from DUKE UNIVERSITY)	UW-Madison	41,336	0
93.866	3200005065-23-119	Aging Research (from University of Kentucky)	UW-Madison	93,890	0
93.866	3298, PO 25581019	Aging Research (from RUTGERS, THE STATE UNIVERSITY)	UW-Madison	1,449	0
93.866	500869-78051	Aging Research (from NORTHEASTERN UNIVERSITY)	UW-Madison	23,608	0
93.866	587495	Aging Research (from UNIVERSITY OF PENNSYLVANIA)	UW-Madison	126,991	0
93.866	60059377 WISC	Aging Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	14,838	0
93.866	60060049 UWM	Aging Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	75,541	0
93.866	60066117 UWM	Aging Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	21,292	0
93.866	70529-13581-UWM	Aging Research (from Sanford Burnham Presbys Med Disc Inst)	UW-Madison	7,142	0
93.866	A586917	Aging Research (from Emory University)	UW-Madison	11,829	0
93.866	AWD00001055 (134265-4)	Aging Research (from University of Pittsburgh)	UW-Madison	34,273	0
93.866	AWD00002130 (138021-4)	Aging Research (from University of Pittsburgh)	UW-Madison	229,102	0
93.866	AWD00002130 (138520-4) AMD 4	Aging Research (from University of Pittsburgh)	UW-Madison	12,812	0
93.866	AWD00002130 (139418-4) A6	Aging Research (from University of Pittsburgh)	UW-Madison	905,000	0
93.866	AWD00002130 (801292-4)	Aging Research (from University of Pittsburgh)	UW-Madison	6,831	0
93.866	CON-80004265 (GR119226)	Aging Research (from YALE UNIVERSITY)	UW-Madison	99,840	0
93.866	D008541201	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	446,185	0
93.866	D009540702	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	4,231	0
93.866	P0115116003	Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	179,129	0
93.866	RAWD000066-SUB00138	Aging Research (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	1,206,068	190,461
93.866	RNG211394-UWISC, 2021444023	Aging Research (from KAISER PERMANENTE)	UW-Madison	(1,283)	0
93.866	RNG211400-UWISC	Aging Research (from KAISER PERMANENTE)	UW-Madison	79,807	0
93.866	RNG211400-UWISC 2024444018	Aging Research (from KAISER PERMANENTE)	UW-Madison	11,750	0
93.866	SCON-00002231 TRC-PAD	Aging Research (from University of Southern California)	UW-Madison	(33,615)	0
93.866	SCON-00003143 TRC-PAD	Aging Research (from University of Southern California)	UW-Madison	25,846	0
93.866	SCON-00003469	Aging Research (from University of Southern California)	UW-Madison	(11,799)	0
93.866	SCON-00004552	Aging Research (from University of Southern California)	UW-Madison	21,289	0
93.866	SCON-00004764	Aging Research (from University of Southern California)	UW-Madison	41,404	0
93.866	SCON-00004819	Aging Research (from University of Southern California)	UW-Madison	13,812	0
93.866	SCON-00005720	Aging Research (from University of Southern California)	UW-Madison	44,541	0
93.866	SCON-00007011	Aging Research (from University of Southern California)	UW-Madison	92,964	0
93.866	SPC-1000012369 GR132723	Aging Research (from Ohio State University)	UW-Madison	81,284	0
93.866	SUB00003154	Aging Research (from UNIVERSITY OF FLORIDA)	UW-Milwaukee	92,999	0
93.866	SUB00003419	Aging Research (from UNIVERSITY OF FLORIDA)	UW-Milwaukee	6,257	0
93.866	SUBK00018249	Aging Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	(540)	0
93.866	SUBK00018953	Aging Research (from UNIVERSITY OF MICHIGAN)	UW-Madison	57,036	0
93.866	UNR-22-132	Aging Research (from UNIVERSITY OF NEVADA - RENO)	UW-Madison	10,982	0
93.866	UTAUS-SUB00000776	Aging Research (from UNIVERSITY OF TEXAS - AUSTIN)	UW-Madison	57,882	0
93.866	UWSC13014/BPO 58715	Aging Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	7,808	0
93.866	UWSC14389	Aging Research (from US EMBASSY BOTSWANA)	UW-Madison	5,699	0
93.866	UWSC15268	Aging Research (from UNIVERSITY OF WASHINGTON)	UW-Madison	72,193	0
93.866	VUMC95757	Aging Research (from VANDERBILT UNIVERSITY MEDICAL CENTER)	UW-Madison	18,036	0

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93.866	WEI2990-10	Aging Research (from NORTHERN CA INST FOR RESRCH & EDUCATION)	UW-Madison	2,023,332	499,133
93.866	WU-23-0069	Aging Research (from WASHINGTON UNIVERSITY)	UW-Madison	182,914	0
93.866	Z0576201	Aging Research (from UNIVERSITY OF MARYLAND)	UW-Madison	(3,328)	0
93.866		Aging Research (from Emory University)	UW-Madison	167,634	0
93.866		Aging Research (from Johns Hopkins University)	UW-Madison	217,431	0
93.866		Aging Research (from Oklahoma Medical Research Foundation)	UW-Madison	235,078	0
93.866		Aging Research (from University of California-Irvine)	UW-Madison	84,814	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	124	0
93.866		Aging Research (from UNIVERSITY OF MINNESOTA)	UW-Madison	1,513,170	0
93.866		Aging Research (from UNIVERSITY OF NORTH TEXAS)	UW-Madison	22,051	0
93.866		Aging Research (from University of Southern California)	UW-Madison	(10,700)	0
93.866		Aging Research (from WEILL MEDICAL COLLEGE CORNELL UNIVERSITY)	UW-Madison	425,662	0
93.867	2005217254	Vision Research (from Johns Hopkins University)	UW-Madison	34,659	0
93.867	1189330 - 100345	Vision Research (from SUNY UPSTATE MEDICAL UNIVERSITY)	UW-Madison	2,573	0
93.867	1R01EY031226-01	Vision Research (from NORTHEASTERN UNIVERSITY)	UW-Madison	125,766	0
93.867	2103356-02	Vision Research (from STEVENS INSTITUTE OF TECHNOLOGY)	UW-Madison	25,718	0
93.867	3201360820 / 3201360819	Vision Research (from Children's Hospital of Philadelphia)	UW-Madison	129,382	0
93.867	4260, Protocol AL	Vision Research (from JAEB CENTER FOR HEALTH RESEARCH)	UW-Madison	3,189	0
93.867	4652	Vision Research (from JAEB CENTER FOR HEALTH RESEARCH)	UW-Madison	2,464	0
93.867	5U24EY029891-05	Vision Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Oshkosh	13,957	0
93.867	60063636 UWM	Vision Research (from NORTHWESTERN UNIVERSITY)	UW-Madison	60,421	0
93.867	A034844	Vision Research (from DUKE UNIVERSITY)	UW-Madison	37,190	0
93.867	S001	Vision Research (from SIGHTGENE INC)	UW-Madison	(121)	0
93.867	SA0001826	Vision Research (from UNIVERSITY OF TEXAS HEALTH SCIENCE CENTE)	UW-Madison	163,552	0
93.867	SUB00000164 / UR FAO GR531682	Vision Research (from University of Rochester)	UW-Madison	328,462	0
93.867	UR-K234	Vision Research (from FLORIDA ATLANTIC UNIVERSITY)	UW-Madison	0	0
93.867		Vision Research (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	60,893	0
93.867		Vision Research (from New York University)	UW-Madison	3,502	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	13,711	0
93.870	MOU Dtd 7/15/22	Maternal, Infant and Early Childhood Homevisiting Grant Program (from GREAT LAKES INTER-TRIBAL COUNCIL, INC)	UW-Madison	7,343	0
93.879	GENFD0002427735	Medical Library Assistance (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	124,574	0
93.N/A	2037579	Boston Registry CTUA (COVID) (from CHILDREN'S HOSPITAL OF BOSTON)	UW-Madison	1,000	0
93.N/A	0258-A406-4609	CIVIC Yr 5 (from Mount Sinai School of Medicine)	UW-Madison	374,365	0
93.N/A	0258-A406-4609	Collaborative Influenza Vaccine Innovation Centers (CIVICs) Component A: Vaccine Center (from Mount Sinai School of Medicine)	UW-Madison	5	0
93.N/A	0258-A504-4609	CEIRR 9B (from Mount Sinai School of Medicine)	UW-Madison	237,672	0
93.N/A	0258-A504-4609	CEIRR SAVE 18Dv2 (from Mount Sinai School of Medicine)	UW-Madison	282,671	0
93.N/A	0258-A504-4609	CRIPT Option 18E (from Mount Sinai School of Medicine)	UW-Madison	129,370	0
93.N/A	0258-A504-4609	CRIPT SAVE Option 12 Character (from Mount Sinai School of Medicine)	UW-Madison	19,987	0
93.N/A	0258-A504-4609	CRIPT Yr 2 (from Mount Sinai School of Medicine)	UW-Madison	(317)	0
93.N/A	0258-A504-4609	CRIPT Yr 3 (from Mount Sinai School of Medicine)	UW-Madison	379,447	0
93.N/A	0258-A504-4609	CRIPT Yr 4 (Option 3) (from Mount Sinai School of Medicine)	UW-Madison	220,827	0
93.N/A	0258-A504-4609	SAVE Option 18D (from Mount Sinai School of Medicine)	UW-Madison	804,746	0
93.N/A	057681 LUCINDA	LUCINDA (from LIFE MOLECULAR IMAGING)	UW-Madison	(39,524)	0
93.N/A	23/06/01	MVAC T. Decorah Lot (from HO-CHUNK NATION)	UW-La Crosse	3,878	0
93.N/A	23X024F	Mathew_Leidos EHR Build_May2022 (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	17,812	0
93.N/A	278589	POP02 - DOI Only (from DUKE UNIVERSITY)	UW-Madison	6,469	0
93.N/A	285932	Ryan White Part B (from MEDICAL COLLEGE OF WISCONSIN)	UW-Madison	117,232	0
93.N/A	406127-00	Prospective Assessment of Respiratory Diseases in a Community (from Marshfield Clinic)	UW-Madison	400,563	0

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93.N/A	54388	Crnich_Abt Associates_SHEPHerd 2022-2023 (from ABT ASSOCIATES)	UW-Madison	147,650	0
93.N/A	54388	Crnich_Abt Associates_SHEPHerd_2022_Domain1_A009 (from ABT ASSOCIATES)	UW-Madison	0	0
93.N/A	54388	Crnich_Abt Associates_SHEPHerd_2023-2024 (from ABT ASSOCIATES)	UW-Madison	293,624	0
93.N/A	6018473	Due Date 9/15/2023 RadX Data Hub (from Stanford University)	UW-Madison	197,229	0
93.N/A	93.BMT CTN 0702LT	Continued, Long-Term Followup and Lenalidomide Maintenance Therapy (from National Marrow Donor Program)	UW-Madison	(20,792)	0
93.N/A	A946154	Role of host shutoff in Influenza A (from Emory University)	UW-Madison	107,825	0
93.N/A	AGMT 03-01-14	Clinical Trials (from ECOG-ACRIN CANCER RESEARCH GROUP)	UW-Madison	4,920	0
93.N/A	AGMT 11-17-14	Clinical Trial (from ECOG-ACRIN CANCER RESEARCH GROUP)	UW-Madison	4,815	0
93.N/A	AGMT 11-17-14	Clinical Trials (from ECOG-ACRIN CANCER RESEARCH GROUP)	UW-Madison	4,561	0
93.N/A	Agr Dtd 3/1/22	Triad Clinical trial (from UNIVERSITY OF WASHINGTON)	UW-Madison	12,382	0
93.N/A	AGR00002075	Odorico RMS SBIR 9.5.2021 Suicide Gene (from REGENERATIVE MEDICAL SOLUTIONS INC)	UW-Madison	18,576	0
93.N/A	BMT CTN 0801	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	(27,892)	0
93.N/A	BMTCTN1705	BMTCTN1705 Phase III Trial of Alpha 1 Antitrypsin (AAT) W/Corticosteroids vs Corticosteroids Alone for the TX of High Risk aGVHD Following Allogeneic Hematopoietic Stem Cell Transplant (from National Marrow Donor Program)	UW-Madison	3,123	0
93.N/A	BMTCTN1902	BMTCTN1902 CTA- CAR-T Therapy (from National Marrow Donor Program)	UW-Madison	69,813	0
93.N/A	E2064813	HEAL R-DEC (GMU Sub) (from GEORGE MASON UNIVERSITY)	UW-Madison	365,924	0
93.N/A	ECOG-ACRIN	ECOG-ACRIN PSA (LAPS) (from ECOG-ACRIN CANCER RESEARCH GROUP)	UW-Madison	1,529	0
93.N/A	Exhibit A DO IT!	Pediatric Heart Network DO IT! (from New England Research Institutes)	UW-Madison	25,253	0
93.N/A	FP00004585	Carlsson_CARES_MOU_Bublitz_Jan-Aug2024 (from CHICAGO ASSN FOR RESEARCH & EDUCATION IN)	UW-Madison	285	0
93.N/A	HHSN272201400008 C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	(0)	0
93.N/A	INVESTED	Influenza Vaccine to Effectively Stop Cardio Thoracic Events and Decompensated heart fail (INVESTED)-NIH (from BOSTON VA RESEARCH INSTITUTE)	UW-Madison	77	0
93.N/A	MOU CARES Award	Carlsson_CARES_MOU_DukeU19_Zylstra_Thru12/31/23 (from CHICAGO ASSN FOR RESEARCH & EDUCATION IN)	UW-Madison	27,645	0
93.N/A	MSN254530	Stowe, Cisler sub R01 (from University of Texas-Austin)	UW-Madison	(621)	0
93.N/A	MSN254913	Stowe, Cisler sub, R33 (from University of Texas)	UW-Madison	11,135	0
93.N/A	NMD 1801 / 17-CSIDE	PBMTc Study NMD 1801 (from Children's Hospital Los Angeles)	UW-Madison	3,970	0
93.N/A	No. 1025353_WISC	ACTION IV Schragger (from OREGON HEALTH AND SCIENCE UNIVERSITY)	UW-Madison	6,147	0
93.N/A	OSP29546-01	Mass Year 5 Continuation (from UNIVERSITY OF MASSACHUSETTS)	UW-Madison	92,355	0
93.N/A	PO0400833	Subaward CTA COTC033a/b (from GUIDEHOUSE)	UW-Madison	4,348	0
93.N/A	RES600567	SPARC REVA Proposal (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	30,549	0
93.N/A	RES602074	SPARC REVA Proposal (from CASE WESTERN RESERVE UNIVERSITY)	UW-Madison	32,436	0
93.N/A	SA23018, P10487	P10487 Leidos ETCTN (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	1,536	0
93.N/A	STUDY-20-00077	Reeder Mt Sinai/Bayer FAST-MRI Study (from Mount Sinai School of Medicine)	UW-Madison	58,098	0
93.N/A	TO2 261574 NICHD-2019-POP02	POP02 (from DUKE UNIVERSITY)	UW-Madison	11,724	0
93.N/A	TO7 261574 NICHD-2019-POP02	POP02 (from DUKE UNIVERSITY)	UW-Madison	1,550	0
93.N/A	UFL (Farzan) U19sub (Core B: N	An AAV-mediated Functional Cure & its Impact on the Reservoir (from UNIVERSITY OF FLORIDA)	UW-Madison	(21,622)	0

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93.N/A	UFL (Valente) Evans R01sub	Evaluation of didydro-Cortistatin A as a Block-and-Lock Agent for a Functional HIV Cure in a Macaque Model (from UNIVERSITY OF FLORIDA)	UW-Madison	415,092	0
93.N/A	UL1TR001436	FastQDesign: A realistic FASTQ-based framework for ScrNA-seq study design issues (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	2,778	0
93.N/A	Wau252507 7877-POPO2 TO-06	Pediatric Trials Network (from DUKE UNIVERSITY)	UW-Madison	1,366	0
93.N/A	X23-164	Butcher_ Leidos Biomedical_2024 (from LEIDOS BIOMEDICAL RESEARCH)	UW-Madison	24,376	0
93.N/A		Grogan (PI) Springbok SBIR Phase II Shoulder Study (from SPRINGBOK ANALYTICS)	UW-Madison	313	0
93.N/A		Promoting Equity in COVID-19 and Influenza Vaccination through Emergency Department-based programs: Step 1- Identifying Informational Needs and Practical Implementation Strategies (from MEDICAL COLLEGE OF WISCONSIN)	UW-Milwaukee	1,965	0
Subtotal Research and Development Subgrants				58,611,774	974,055
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				514,022,909	61,056,478
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
Direct Research and Development Grants:					
94.026		AmeriCorps National Service and Civic Engagement Research Competition 94.026	UW-Whitewater	90,667	25,642
94.434	437002-A23-0002173-000-01	PDG Family Foundations Home Visiting SPHERE Data (from DCF)	UW-Milwaukee	7,141	0
Subtotal Direct Research and Development Grants				97,808	25,642
Research and Development Subgrants:					
94.026	23RE260252	AmeriCorps National Service and Civic Engagement Research Competition 94.026 (from CORPORATION FOR NATIONAL AND COMMUNITY S)	UW-Oshkosh	15,667	0
Subtotal Research and Development Subgrants				15,667	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				113,474	25,642
SOCIAL SECURITY ADMINISTRATION:					
Direct Research and Development Grants:					
96.007		Social Security Research and Demonstration	UW-Madison	2,767,310	1,687,119
96.007		Social Security Research and Demonstration (from UW-Madison)	UW-La Crosse	100,892	53,475
Total Federal Program 96.007				2,868,203	1,740,595
Subtotal Direct Research and Development Grants				2,868,203	1,740,595
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				2,868,203	1,740,595
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Research and Development Subgrants:					
97.045	9452_UMN	Cooperating Technical Partners (from Indiana University)	UW-Madison	16,238	0
97.045	9892-UMN	Cooperating Technical Partners (from INDIANA UNIVERSITY PURDUE UNIVERSITY IND)	UW-Madison	91,692	0
97.047	AGR00003929	BRIC: Building Resilient Infrastructure and Communities (from GEORGIA DEPARTMENT OF NATURAL RESOURCES)	UW-Madison	6,692	0
97.061	ASUB00001507	Centers for Homeland Security (from ARIZONA STATE UNIVERSITY)	UW-Madison	75,896	0
Subtotal Research and Development Subgrants				190,518	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				190,518	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
Direct Research and Development Grants:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Milwaukee	79,130	50,000
		Subtotal Direct Research and Development Grants		79,130	50,000
Research and Development Subgrants:					
98.001	2000012283	USAID Foreign Assistance for Programs Overseas (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	330	0
98.001	2000012479	USAID Foreign Assistance for Programs Overseas (from NATIONAL ACADEMY OF SCIENCES)	UW-Madison	69,288	0
98.001	001 (72052722CA00002)	USAID Foreign Assistance for Programs Overseas (from SOLIDARIDAD NETWORK)	UW-Madison	651,365	0
98.N/A		McMillan sub SBIR O2M Resubmission - 1 (from O2M TECHNOLOGIES, LLC)	UW-Madison	57,785	0
		Subtotal Research and Development Subgrants		778,768	0
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				857,898	50,000
TOTAL RESEARCH AND DEVELOPMENT (R&D) CLUSTER				954,537,299	111,369,718

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	1,025,174	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	619,523	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	514,909	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	1,907,790	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	2,124,850	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	604,422	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	435,687	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	468,750	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	369,331	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	878,599	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	505,179	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	243,660	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	705,133	0
Total Federal Program 84.007 (Note 15)				10,403,007	0
84.033		Federal Work-Study Program	UW-Eau Claire	890,311	0
84.033		Federal Work-Study Program	UW-Green Bay	257,907	0
84.033		Federal Work-Study Program	UW-La Crosse	250,819	0
84.033		Federal Work-Study Program	UW-Madison	2,356,209	0
84.033		Federal Work-Study Program	UW-Milwaukee	814,786	0
84.033		Federal Work-Study Program	UW-Oshkosh	351,405	0
84.033		Federal Work-Study Program	UW-Parkside	156,894	0
84.033		Federal Work-Study Program	UW-Platteville	430,979	0
84.033		Federal Work-Study Program	UW-River Falls	345,684	0
84.033		Federal Work-Study Program	UW-Stevens Point	859,254	0
84.033		Federal Work-Study Program	UW-Stout	739,793	0
84.033		Federal Work-Study Program	UW-Superior	192,144	0
84.033		Federal Work-Study Program	UW-Whitewater	403,652	0
Total Federal Program 84.033 (Note 15)				8,049,835	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	4,195,861	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	1,286,051	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	2,264,235	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	15,897,312	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	8,769,639	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	1,372,176	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	446,799	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	2,017,531	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	1,422,041	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	4,105,085	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	3,126,543	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	458,899	0
84.038	SFA - Perkins	Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	1,703,217	0
Total Federal Program 84.038 (Notes 13, 15, and 18)				47,065,391	0
84.063		Federal Pell Grant Program	UW-Eau Claire	9,502,470	0
84.063		Federal Pell Grant Program	UW-Green Bay	12,104,098	0
84.063		Federal Pell Grant Program	UW-La Crosse	6,911,495	0
84.063		Federal Pell Grant Program	UW-Madison	33,026,456	0
84.063		Federal Pell Grant Program	UW-Milwaukee	33,358,101	0
84.063		Federal Pell Grant Program	UW-Oshkosh	10,256,759	0
84.063		Federal Pell Grant Program	UW-Parkside	6,557,845	0
84.063		Federal Pell Grant Program	UW-Platteville	6,860,152	0
84.063		Federal Pell Grant Program	UW-River Falls	4,870,637	0
84.063		Federal Pell Grant Program	UW-Stevens Point	11,682,070	0
84.063		Federal Pell Grant Program	UW-Stout	7,583,307	0
84.063		Federal Pell Grant Program	UW-Superior	3,371,649	0
84.063		Federal Pell Grant Program	UW-Whitewater	13,255,567	0
Total Federal Program 84.063 (Note 15)				159,340,605	0
84.268		Federal Direct Student Loans	UW-Eau Claire	28,054,710	0
84.268		Federal Direct Student Loans	UW-Green Bay	22,510,123	0
84.268		Federal Direct Student Loans	UW-La Crosse	35,333,696	0
84.268		Federal Direct Student Loans	UW-Madison	166,966,808	0
84.268		Federal Direct Student Loans	UW-Milwaukee	83,466,671	0
84.268		Federal Direct Student Loans	UW-Oshkosh	29,670,216	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ASSISTANCE LISTING NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Parkside	13,680,785	0
84.268		Federal Direct Student Loans	UW-Platteville	19,296,917	0
84.268		Federal Direct Student Loans	UW-River Falls	16,596,343	0
84.268		Federal Direct Student Loans	UW-Stevens Point	30,225,646	0
84.268		Federal Direct Student Loans	UW-Stout	23,542,660	0
84.268		Federal Direct Student Loans	UW-Superior	13,919,028	0
84.268		Federal Direct Student Loans	UW-Whitewater	42,358,611	0
		Total Federal Program 84.268 (Note 14)		<u>525,622,213</u>	<u>0</u>
		TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION		<u>750,481,051</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	2,005,811	963,114
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,757,056	0
		Total Federal Program 93.264 (Note 13)		<u>3,762,868</u>	<u>963,114</u>
93.342		Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students (Note 13)	UW-Madison	5,208,918	0
93.364		Nursing Student Loans	UW-Madison	1,472,367	0
93.364		Nursing Student Loans	UW-Milwaukee	2,781,975	0
93.364		Nursing Student Loans	UW-Oshkosh	3,074,878	0
		Total Federal Program 93.364 (Note 13)		<u>7,329,219</u>	<u>0</u>
		TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>16,301,005</u>	<u>963,114</u>
		TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER		<u><u>766,782,056</u></u>	<u><u>963,114</u></u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>18,554,873,974</u></u>	<u><u>3,407,509,149</u></u>

Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures funded by the federal government for the fiscal year ended June 30, 2024. For purposes of the schedule, federal programs have been classified as follows: 1) Individual Programs and Other Clusters, including grants received directly from the federal government and subawards received from other organizations; 2) the Research and Development (R&D) Cluster, including R&D grants received directly from the federal government and R&D subawards received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

Direct federal awards and subawards are presented for each federal agency by the Assistance Listing number (ALN) when available in the grant agreements or determinable based on an award's source and purpose. For grants that did not clearly state an ALN, the schedule includes the award, or a total for several awards, with an ALN that ends in "N/A" for not available. An "other identifying number," when available, is required to be shown if the ALN is not available. In order to separately identify expenditures associated with the response to the Novel Coronavirus (COVID-19), the designation of "COVID-19" has been added as a prefix to the applicable grant program names for grants that were fully or partially funded by COVID-19 legislation. For grants that had both COVID-19 and non-COVID-19 related expenditures, the COVID-19 and non-COVID-19 related expenditures are presented on separate lines in the schedule.

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

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including the University of Wisconsin (UW) System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes. Expenditures and amounts provided to subrecipients in the schedule are presented in accordance with the budgetary basis of accounting as described in this paragraph, except for amounts related to Unemployment Insurance (UI) (Assistance Listing number 17.225), which are reported on the accrual basis of accounting (Note 7).

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the federal government or other pass-through entities.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies. Amounts provided to subrecipients on the schedule reflect subawards made by a state agency to another entity outside of the State's reporting entity.

To eliminate double counting of transfers between state agencies, the schedule includes expenditures reported by the state agency that received and ultimately expended the transferred funds but does not include these expenditures in the reported totals of the pass-through state agency. For transfers between state agencies, the pass-through state agency is cited within parentheses after the program name.

C. State Agencies Included

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2023-24 single audit are indicated in **bold**.

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

- 6. Department of Corrections (DOC)**
- 7. Department of Health Services (DHS)**
- 8. Department of Justice (DOJ)**
- 9. Department of Military Affairs (DMA)**
- 10. Department of Natural Resources (DNR)**
- 11. Department of Public Instruction (DPI)**
- 12. Department of Revenue (DOR)**
- 13. Department of Safety and Professional Services (DSPS)**
- 14. Department of Tourism (Tourism)**
- 15. Department of Transportation (DOT)**
- 16. Department of Veterans Affairs (DVA)**
- 17. Department of Workforce Development (DWD)**
- 18. District Attorney (DA)**
- 19. Elections Commission (Elections)
- 20. Higher Educational Aids Board (HEAB)
- 21. Office of the Commissioner of Insurance (OCI)**
- 22. Office of the Governor (GOV)
- 23. Public Defender Board (PDB)**
- 24. Public Service Commission (PSC)**
- 25. University of Wisconsin System**
- 26. Wisconsin Court System (Courts)
- 27. Wisconsin Historical Society (WHS)
- 28. 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 UW 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

DVA elected to use the 10 percent de minimis cost rate for indirect costs during FY 2023-24. No other state agencies elected to use the 10 percent de minimis cost rate permitted under 2 CFR s. 200.414 of Uniform Guidance.

3. FEDERAL SANCTIONS AND DISALLOWANCES

There are actual or potential federal sanctions and disallowances for the Medical Assistance (MA) Program (Assistance Listing number 93.778), Title IV-E (Administrative Costs) and Title IV-B Part 2 (Safe and Stable Families and Monthly Caseworker Visitation), the E-Rate program from the federal Universal Service Fund (USF) (Assistance Listing number 32.004), and AmeriCorps Disallowances (Assistance Listing number 94.006).

A. Reporting and Refunding the Federal Share of Medicaid-Related Settlements and a Judgment

On August 14, 2018, DHS received a draft report from the U.S. Department of Health and Human Services (DHHS) Office of Inspector General (OIG) recommending a disallowance related to the Medicaid program. The OIG review covered the period from October 2008 through September 2016. The OIG concluded that DHS did not report and refund the full federal share of Medicaid-related settlements in the amount of \$27.6 million. DHS partially disagreed with the report. The Centers for Medicare & Medicaid Services (CMS) reviewed the report and determined that OIG underreported the settlement and requested that DHS refund \$31.0 million to the federal government. DHS submitted a formal objection letter to CMS in February 2021. On August 17, 2022, CMS issued a disallowance in the amount of \$24.9 million. On behalf of DHS, DOJ appealed this disallowance to the Disallowance Appeals Board (DAB) on February 1, 2023. DAB is currently deliberating on a decision.

B. Applied Behavioral Analysis Services Disallowance

DHS was made aware of a potential disallowance related to an audit by the federal DHHS OIG audit of Applied Behavioral Analysis (ABA) Services, which is a part of the Medicaid program. DHHS OIG identified \$12.3 million in payments that did not contain appropriate documentation to support the claim. A formal report is expected at the beginning of calendar year 2025.

C. Penalty for Titles IV-B and IV-E

In April 2018, the Administration for Children and Families (ACF) conducted a Child and Family Service Review (CFSR) to monitor Wisconsin's child welfare program to ensure conformity with federal child welfare requirements, understand outcomes and service delivery for children and families receiving child welfare services, and assist in enhancing Wisconsin's capacity to help children and families achieve positive outcomes. To address the review findings, Wisconsin developed, implemented, and successfully completed a Program Improvement Plan (PIP) process in December 2022. It is not expected that states will meet all federal benchmarks at the end of their PIP period due to the short implementation and evaluation timeframes and on September 17, 2024,

ACF provided formal notice that DCF must withhold \$2,641,614 of federal funding within 30 days. The \$2,641,614 is a one-time 3 percent penalty (one percent for each outcome not achieved) of a set percentage of the Title IV-E (Administrative Costs) and Title IV-B Part 2 (Safe and Stable Families and Monthly Caseworker Visitation) federal funding DCF received from October 1, 2017 through December 31, 2023. This penalty, which DCF paid in September 2024, equates to 0.42 percent of the total amount of those funding sources received during this period. However, based on a subsequent examination of the penalty assessment documentation, DCF requested a penalty reduction of \$29,121 due to an ACF miscalculation.

D. E-Rate Federal Funds Disallowance

The federal e-rate program provides funding from the Universal Service Fund (USF) to reimburse the state for a percentage of funds used to support telecommunications availability in schools and libraries, provided primarily through the State’s Technology for Educational Achievement (TEACH) program administered by DOA. On November 8, 2024, the Universal Service Administrative Company, acting on behalf of the Federal Communications Commission, notified TEACH that it had received improper payments of \$25,266 from the USF and that the amount must be repaid by February 7, 2025. DOA repaid this amount as required on January 27, 2025.

E. AmeriCorps Disallowances

Serve Wisconsin, the National and Community Service Board of the State of Wisconsin attached to DOA, sponsors the AmeriCorps national service program for the State of Wisconsin. On May 14, 2024, the Corporation for National and Community Service, operating as AmeriCorps, notified Serve Wisconsin that it had received improper payments of \$5,999 and that the amount must be repaid by June 14, 2024. DOA repaid this amount as required on June 12, 2024.

Through its subrecipient monitoring process, Serve Wisconsin identified and reported to AmeriCorps, that \$6,586 of improper payments had been received. On December 16, 2024, AmeriCorps notified Serve Wisconsin that the amount of \$6,586 must be repaid by January 16, 2025. DOA repaid this amount as required on January 8, 2025.

On December 18, 2024, AmeriCorps notified Serve Wisconsin that it had received improper payments of \$13,017 and that the amount must be repaid by January 21, 2025. DOA repaid this amount as required on January 8, 2025.

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, 2024, are shown in Table A for each program distributing food commodities.

Table A

Food Commodity Assistance

Assistance Listing Number	Federal Program Title	State Agency	Distributed	Inventory Balance June 30, 2024
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	DPI	\$ 8,272,271	\$1,595,556
		DHS	4,161,027	0
10.555	National School Lunch Program	DPI	37,151,899	62,240
10.559	Summer Food Service Program for Children	DPI	68,533	0
10.565	Commodity Supplemental Food Program	DHS	6,087,777	0
10.569	Emergency Food Assistance Program (Food Commodities)	DPI	7,552,771	1,766,439
		DHS	5,461,231	0
Total			\$68,755,509	\$3,424,235

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

During FY 2023-24, DHS received \$25,027,448 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Assistance Listing number 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR s. 246.16a 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 35,631 more people than could have been served during FY 2023-24 in the absence of the rebate contracts.

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

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (Assistance Listing number 14.228) provides funds to local units of government to complete infrastructure and facility projects or to grant or loan funds to businesses to assist with job creation and retention, or to homeowners or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$17,668 that was supported by funds returned to the State.

7. UNEMPLOYMENT INSURANCE

UI is a joint federal-state program financed by federal taxes under the Federal Unemployment Tax Act and by state payroll taxes under the State Unemployment Tax Act. The underlying framework of the UI system is contained in the Social Security Act (SSA). Title III of the SSA authorizes grants to states for the administration of state UI laws; Title IX authorizes the various components of the federal Unemployment Trust Fund. All reserves must be held by the federal Unemployment Trust Fund and cannot be commingled with other state funds. With limited exceptions, reserves may be used only to pay unemployment benefits. For this reason, the Wisconsin Unemployment Reserve Fund is accounted for outside of the State's central accounting system, and expenditures for UI are reported on the accrual basis of accounting, which recognizes expenditures in the period incurred, regardless of when the payment is made.

Expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (Assistance Listing number 17.225) include \$364,401,548 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$119,155 in federally funded benefits; negative \$12,316,364 in COVID-19 federal overpayment collections; \$89,393,530 in federally funded administrative costs; and \$6,559,196 in COVID-19 federally funded administrative costs.

8. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (Assistance Listing number 20.205) include \$16,893 in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

9. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

DOA is responsible for administration of the Donation of Federal Surplus Personal Property program (Assistance Listing number 39.003). DOA receives and distributes the federal surplus property. Reported federal expenditures of \$385,373 in the Schedule of Expenditures of Federal Awards for this program represents the fair market value of property distributed by DOA during FY 2023-24. During FY 2023-24, property with a fair market value of \$385,373 was received by DOA and, as of June 30, 2024, property with a fair market value of \$0 was on hand. The fair market value of the property is calculated at 23.34 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

10. IMMUNIZATION COOPERATIVE AGREEMENTS

The value of vaccines distributed on behalf of the Wisconsin Immunization Program during FY 2023-24 was \$62,723,225 for non-COVID-19 and \$6,726,129 for COVID-19. This amount is included as expenditures in the Immunization Cooperative Agreements (Assistance Listing number 93.268) program in the Schedule of Expenditures of Federal Awards.

11. 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.

12. REVOLVING LOAN FUNDS

A. Clean Water State Revolving Fund and Drinking Water State Revolving Fund

The Environmental Improvement Fund (EIF) is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the EIF is the Clean Water Fund Program, which is funded primarily by the federal government under the Clean Water State Revolving Fund (Assistance Listing number 66.458), and the Safe Drinking Water Loan Program, which is funded primarily by the federal government under the Drinking Water State Revolving Fund (Assistance Listing number 66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in audited financial statements and other documents. New federally funded loans provided under these programs are included as expenditures in the Schedule of Expenditures of Federal Awards. Table B shows the balance of loans outstanding as of June 30, 2024.

Table B

Clean Water and Safe Drinking Water Revolving Loan Funds

Assistance Listing Number	Federal Program	Outstanding Balance ¹ June 30, 2024
66.458	Clean Water State Revolving Fund	\$1,846,028,032
66.468	Drinking Water State Revolving Fund	451,202,222

¹ The outstanding balance amounts shown are comprised of both federal and state funding.

B. Highway Planning and Construction

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (Assistance Listing number 20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2024, totaled \$2,076,812 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

13. FEDERAL STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY OF WISCONSIN SYSTEM

The federal student loan programs shown in Table C are administered by UW System, and balances and transactions related to these programs are included in the UW System Fund financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the expenditures presented in the Schedule of Expenditures of Federal Awards. The following table shows the balance of loans outstanding as of June 30, 2024.

Table C

Federal Student Loan Programs

Assistance Listing Number	Federal Program	Outstanding Balance June 30, 2024
84.038	Federal Perkins Loan Program—Federal Capital Contributions	\$ 34,713,345
93.264	Nurse Faculty Loan Program (NFLP)	2,019,109
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	4,348,259
93.364	Nursing Student Loans	6,461,578
Total		\$47,542,291

14. OTHER STUDENT LOAN PROGRAMS

UW System participates in Federal Direct Student Loans (Assistance Listing number 84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Loan funds are provided by the U.S. Department of Education, and UW institutions are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2023-24 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for

the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection. Therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

15. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (Assistance Listing number 84.007), the Federal Work-Study Program (Assistance Listing number 84.033), the Federal Perkins Loan Program—Federal Capital Contributions (Assistance Listing number 84.038), and the Federal Pell Grant Program (Assistance Listing number 84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

16. PROGRAM INCOME

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies, including UW System, and excluded from the Schedule of Expenditures of Federal Awards. However, the Schedule of Expenditures of Federal Awards includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

17. COST SWAPS

In February 2021, a presidential memorandum was issued extending certain federal support to increase the reimbursement and other assistance provided by the Federal Emergency Management Agency (FEMA) to states in order to combat the COVID-19 pandemic. This memorandum allowed FEMA to pay 100 percent of the costs of activities that have previously been determined to be eligible, from the beginning of the pandemic in January 2020. During FY 2022-23, the State of Wisconsin received reimbursement from FEMA for expenditures that were previously covered using funding available through the Coronavirus Relief Fund (Assistance Listing number 21.019), Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (Assistance Listing number 21.027), and Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing number 93.323). During FY 2023-24, expenditures from prior fiscal years were transferred from the programs outlined in Table D to the Disaster Grants—Public Assistance (Assistance Listing number 97.036) and are reflected in the total expenditures reported for the Disaster Grants—Public Assistance on the FY 2023-24 Schedule of Expenditures of Federal Awards. The FY 2023-24 Schedule of Expenditures of Federal Awards does not reflect a reduction of the expenditures transferred out of the programs outlined in Table D.

Table D

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2022 and FY 2023) - DHS	\$72,188,131
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2022) - DOA	5,891,920
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)—(FY 2022 and FY 2023) - DHS	3,967,151
Total		\$82,047,202

During FY 2023-24, expenditures from a prior fiscal year were transferred from the CSLFRF to the ELC program and are reflected in the total expenditures reported for the ELC program on the FY 2023-24 Schedule of Expenditures of Federal Awards. The FY 2023-24 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table E.

Table E

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2022 and FY 2023) - DHS	\$ 16,954,539
Total		\$16,954,539

During FY 2023-24, expenditures from a prior fiscal year were transferred from the CSLFRF to the Maternal and Child Health Services Block Grant to the States (Assistance Listing number 93.994) and are reflected in the total expenditures reported for the Maternal and Child Health Services Block Grant to the States on the FY 2023-24 Schedule of Expenditures of Federal Awards. The FY 2023-24 Schedule of Expenditures of Federal Awards does not reflect a reduction of expenditures transferred out of the program as outlined in Table F.

Table F

Assistance Listing Number	Federal Program (FY Original Expenditures Incurred)	Total Swapped Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds—(FY 2023) - DHS	\$ 623,291
Total		\$623,291

18. OTHER DISALLOWANCES

A. Emergency Assistance for Non-Public Schools and American Rescue Plan—Emergency Assistance to Non-Public Schools

During state FY 2022-23, DPI notified a recipient of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021– Emergency Assistance for Non-Public Schools (CRRSA EANS) (Assistance Listing number 84.425R) and American Rescue Plan–Emergency Assistance to Non-Public Schools (ARP EANS) (Assistance Listing number 84.425V) that it received improper payments of \$409,428 and \$121,155, respectively, and that these amounts must be repaid by May 22, 2023. These amounts were referred to DOR for collections on November 3, 2023. As of June 30, 2024, these amounts had not been repaid.

B. Coronavirus State and Local Fiscal Recovery Fund Disallowances

The U.S. Department of the Treasury advanced a total of \$3.0 billion of funding to the State under the CSLFRF program, \$70,663,834 of which was invested in the Diverse Business Assistance (DBA) Grant program to provide financial support to chambers of commerce and other collaboratives that provide technical assistance and services to businesses owned by members of communities disproportionately affected by the COVID-19 pandemic, and \$88,507,446 of which was invested in the Equitable Recovery Grant (ERG) Program to assist community-based organizations providing services or programming aimed at eliminating disparities in health, early childhood development, education, economic support, housing, and environmental justice in qualified census tracts or communities disproportionately impacted by the COVID-19 pandemic. In FY 2024, DOA identified \$507,931 of DBA costs and \$158,626 of ERG costs paid to a grantee, that could not be substantiated, and in July 2024, terminated the grant agreements. DOA is evaluating options for recoupment.

C. Community Relations - Social Development Commission in Milwaukee County Administered Funding Possible Disallowances

The Community Relations - Social Development Commission in Milwaukee County (SDC) is an intergovernmental commission created under s. 66.0125, Wis. Stats., and at the time of reporting is the designated

community action agency for Milwaukee County. In FY 2024, SDC expended federal financial assistance under various federal programs passed-through various state agencies, including DOA, DHS, DCF, and DWD. In November 2023, DOA identified a pattern of late payments by SDC to weatherization vendors. DOA suspended SDC’s weatherization grant in March 2024, and engaged auditing services related to amounts provided under the weatherization contract. In November 2024, DOA engaged additional accounting services related to evaluation of amounts provided by DOA, DHS, DCF, and DWD to SDC, whose operations were closed from April 2024 to December 2024. That work is ongoing, and the amount of any disallowances is currently unknown.

D. Title IV-E Adoption Assistance

In October 2023, DCF identified an error in the calculation of adoption assistance supplemental payments. Most of these payments were partially funded by Title IV-E Adoption Assistance (Assistance Listing number 93.659). The total error was \$936,561 for the period of July 1, 2011 – December 31, 2023 for IV-E eligible children. The federal portion of \$591,036 was returned on the Title IV-E quarterly financial report Form CB-496 for the quarter ending March 31, 2024.

E. Federal Perkins Loan Program—Federal Capital Contributions

On December 14, 2023, UW–Madison became aware of a Federal Perkins Loan Program (Assistance Listing number 84.038) methodology application not consistent with the Code of Federal Regulations publication related guidelines. This methodology difference resulted in an overcharge of allowable collection costs charged to the Federal Aid – Student Loans fund. UW–Madison investigated the source and assumptions which were used for the Federal Perkins Loan Program prior years submissions, which resulted in \$10,040,000 repayment to the Department of Education in February 2025.

19. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

The U.S. Department of the Treasury has determined that recipients’ use of CSLFRF revenue loss funds under expenditure category group 6, “Revenue Replacement,” does not give rise to a subrecipient relationship. During FY 2023-24, the amount of CSLFRF expenditures paid as aids to organizations under projects that were classified as expenditure category 6.1, and were not reported as amounts provided to subrecipients on the FY 2023-24 Schedule of Expenditures of Federal Awards are outlined in Table G.

Table G

Assistance Listing Number	Federal Program	State Agency Abbreviation	Treasury EC 6.1 Aids to Organizations Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds	DOA	\$ 255,433,298
21.027	Coronavirus State and Local Fiscal Recovery Funds	DCF	49,225,891
21.027	Coronavirus State and Local Fiscal Recovery Funds	DWD	40,294,934
21.027	Coronavirus State and Local Fiscal Recovery Funds	DATCP	13,702,796
21.027	Coronavirus State and Local Fiscal Recovery Funds	DHS	10,142,981
21.027	Coronavirus State and Local Fiscal Recovery Funds	DOJ	8,573,627
21.027	Coronavirus State and Local Fiscal Recovery Funds	DNR	5,617,854
21.027	Coronavirus State and Local Fiscal Recovery Funds	DVA	3,262,160
21.027	Coronavirus State and Local Fiscal Recovery Funds	UW-Whitewater	3,115,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	WTCS	1,739,687
Total			\$391,108,228

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Corrective Action Plans



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Trina Zanow, Division Administrator

Corrective Action Plan

Finding 2024-001: Department of Administration/Division of Enterprise Technology Information Security Access Review Process

Planned Corrective Action:

LAB Recommendation	DOA/DET Planned Corrective Action	Anticipated Completion Date
<p>We recommend the Department of Administration, Division of Enterprise Technology:</p> <ul style="list-style-type: none"> complete access reviews for DOA and DOA-managed active directory accounts by December 30, 2024, in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and the updates made to access; 	<p>Privileged Accounts:</p> <p>DOA/DET completed the privileged active directory access review for DOA and DOA-supported agencies in accordance with DOA procedures including updating access based on the review and retaining documentation of the review and the updates made to access.</p>	Completed – June 30, 2024
	<p>Privileged active directory account access reviews will occur every six months during a calendar year. The next review of privileged active directory accounts for DOA and DOA-supported agencies will occur in January 2025 with all changes and documentation per DOA procedures completed by the end of February.</p>	February 28, 2025
	<p>Non-Privileged Accounts:</p> <p>DOA/DET is in the process of completing non-privileged active directory account access reviews for DOA and DOA-supported agencies in accordance with DOA procedures including updating access based on the review and retaining documentation of the review and the updates made to access.</p>	November 22, 2024
<ul style="list-style-type: none"> complete access reviews for mainframe accounts by June 30, 2025, in accordance with DOA 	DOA/DET will complete privileged and non-privileged access reviews for mainframe accounts in accordance with DOA	June 30, 2025

<p>procedures, including updating access based on the review and retaining documentation of the review and the updates made to access;</p>	<p>procedures, including updating access based on the review and retaining documentation of the review and updates made to access.</p> <p>Privileged Accounts:</p> <p>Mainframe privileged account access reviews are performed every six months in a calendar year. The next review of privileged mainframe accounts for DOA and DOA-supported agencies began in November 2024.</p> <p>Non-Privileged Accounts:</p> <p>Mainframe non-privileged account access reviews are performed annually in a calendar year. The next review of non-privileged mainframe accounts for DOA and DOA Supported agencies will begin in February 2025.</p>	
<ul style="list-style-type: none"> establish a detailed plan by December 30, 2024, on how it will complete access reviews for all other types of accounts in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and the updates made to access; and 	<p>DOA/DET will establish a detailed plan on how it will complete access reviews for all other internal types of accounts in accordance with DOA procedures, including updating access based on the review and retaining documentation of the review and updates made to access.</p>	<p>February 28, 2025</p>
<ul style="list-style-type: none"> update existing access review procedures by December 30, 2024, to include a process for managing the intake of access reviews and an escalation process 	<p>DOA/DET has updated its existing access review procedures to include a process for managing the intake of access reviews and an escalation process.</p>	<p>November 15, 2024</p>

Person responsible for corrective action:
 Troy Stairwalt, Chief Information Security Officer (CISO)
 Division of Enterprise Technology

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Troy.Stairwalt@wisconsin.gov



Corrective Action Plan

Finding 2024-002: Department of Administration/Division of Enterprise Technology Information Security Policy Exception Process

Planned Corrective Action:

LAB Recommendation	DOA/DET Planned Corrective Action	Anticipated Completion Date
We recommend the Department of Administration, Division of Enterprise Technology <ul style="list-style-type: none">obtain and document by December 30, 2024, its review of the agency-specific exception documentation plans for the 73 controls that pose the highest risk if not implemented; and	DOA/DET has obtained agency-specific exception documentation plans for the 73 controls that pose the highest risk, and will document its review of those plans.	December 30, 2024
<ul style="list-style-type: none">develop and execute a strategy for identifying and reviewing agency-specific exception documentation for other controls.	DOA/DET will develop and execute a strategy for identifying and reviewing agency-specific exception documentation for other controls.	

Person responsible for corrective action:
Troy Stairwalt, Chief Information Security Officer (CISO)
Division of Enterprise Technology
Troy.Stairwalt@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Trina Zanow, Division Administrator

Corrective Action Plan

Finding 2024-003: Department of Administration Information Technology Oversight and Monitoring Responsibilities

Planned Corrective Action:

LAB Recommendation	DOA Planned Corrective Action	Anticipated Completion Date
We recommend the Wisconsin Department of Administration, Division of Enterprise Technology comply with its statutory responsibilities to provide oversight and monitoring of executive branch agency adherence to the State’s IT policies by:	DOA/DET will comply with its statutory responsibilities to provide oversight and monitoring of executive branch agencies by implementing the below recommendations.	N/A
<ul style="list-style-type: none"> documenting its assessment of agency-reported information by February 28, 2025, for controls that pose a higher risk if not implemented; and 	<p>DOA/DET will begin to document its assessment of agency-reported information by February 28, 2025, for controls that pose a higher risk if not implemented.</p> <p>Based upon the latest agency reported control information, DOA/DET will need to manually assess over 670 agency controls to ensure agency compliance with these controls.</p>	June 30, 2025
<ul style="list-style-type: none"> documenting by April 30, 2025, its evaluation of the risks related to approved policy exceptions, vulnerability assessments, and penetration tests. 	DOA/DET will document its evaluation of the risks related to approved policy exceptions, vulnerability assessments, and penetration tests performed in CY 2024. DOA/DET is in the planning stage of performing additional penetration tests for CY 2025 and will include these results in the evaluation.	June 30, 2025

Person responsible for corrective action:
Troy Stairwalt, Chief Information Security Officer (CISO)
Division of Enterprise Technology
Troy.Stairwalt@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Brian Pahnke, Administrator

Date: November 25, 2024

To: Carolyn Stittleburg,
Deputy State Auditor for Financial Audit
Legislative Audit Bureau

From: Angela C. Thomas, CPA
State Controller
Department of Administration

Subject: Bank Account Reconciliation at the Department of Administration

Thank you for the opportunity to respond to the Legislative Audit Bureau's (LAB) interim audit memorandum dated November 18, 2024. In that memorandum, LAB identified the following finding and recommendations:

Finding 2024-004: Bank Account Reconciliation at the Department of Administration

LAB Recommendations:

We recommend the Department of Administration:

- Ensure the errors noted are fully identified and corrected in STAR.
- Correct the errors on the Monthly Statement of Receipts and Disbursements by Fund, and communicate with affected participants in the State Investment Fund.
- Evaluate the effect of the error on the distribution of interest earnings of the State Investment Fund, correct the distribution of interest earnings to each statutory fund, and communicate with affected participants in the State Investment Fund.
- Access the revised procedures for review of STAR configuration changes to ensure they will adequately address the risks with potential configuration errors.
- Update current procedures for the preparation of the monthly reconciliation of cash balances between the bank records and the State's accounting records to ensure all bank accounts for which the Department of Administration is responsible are reconciled and that reconciliations are documented.
- Update and document the process for supervisory review of the monthly reconciliation of cash balances between the bank records and the State's accounting records, including a supervisory sign off and review date.

Response from the State Controller's Office:

The State Controller's Office agrees with the finding and recommendations.

Attached is the corrective action plan associated with this finding and recommendations.

cc: Brian Pahnke, Administrator
Kirsten Grinde, Deputy Administrator



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Brian Pahnke, Administrator

Corrective Action Plan

Finding 2024-004: Bank Account Reconciliation at the Department of Administration

Auditor Recommendation:

Ensure the errors noted are fully identified and corrected in STAR.

Planned Corrective Action:

To date, the configuration error has been addressed and the duplicate treasury journal errors are identified and are corrected in STAR.

Anticipated Completion Date:

Completed.

Auditor Recommendation:

Correct the errors on the Monthly Statement of Receipts and Disbursements by Fund, and communicate with affected participants in the State Investment Fund.

Planned Corrective Action:

The errors on the Monthly Statement of Receipts and Disbursements by Fund caused by the configuration error have been identified and corrected. The errors will be communicated with affected participants, and the Monthly Statements will continue to be posted on DOA's internet.

Anticipated Completion Date:

Communication to participants will occur by January 31, 2025.

Auditor Recommendation:

Evaluate the effect of the error on the distribution of interest earnings of the State Investment Fund, correct the distribution of interest earnings to each statutory fund, and communicate with affected participants in the State Investment Fund.

Planned Corrective Action:

The effect of the identified errors on the distribution of interest earnings of the State Investment Fund has been evaluated and is under final review.

Anticipated Completion Date:

The correction in STAR will occur during the next month end close period after final review. The effect of the error will be communicated to affected participants by January 31, 2025.

Auditor Recommendation:

Assess the revised procedures for review of STAR configuration changes to ensure they will adequately address the risks with potential configuration errors.

Planned Corrective Action:

STAR staff revised the procedures, and SCO will assess them with respect to the risks of potential configuration errors.

Anticipated Completion Date:

The assessment is expected to be completed by January 31, 2025.

Auditor Recommendation:

Update current procedures for the preparation of the monthly reconciliation of cash balances between the bank records and the State's accounting records to ensure all bank accounts for which the Department of Administration is responsible are reconciled and that reconciliations are documented.

Planned Corrective Action: The current procedures for reconciliation are already being updated.

Anticipated Completion Date:

A new draft of the reconciliation procedures is expected to be completed by January 31, 2025.

Auditor Recommendation:

Update and document the process for supervisory review of the monthly reconciliation of cash balances between the bank records and the State's accounting records, including a supervisory sign off and review date.

Planned Corrective Action: The supervisory review and sign off will be reflected in the updated reconciliation procedures.

Anticipated Completion Date:

A new draft of the updated reconciliation procedures is expected to be completed by January 31, 2025.

Person responsible for corrective action:

Angela C. Thomas, State Controller
 Department of Administration
 Division of Executive Budget & Finance
 Angela.Thomas@wisconsin.gov



Wisconsin Department of Transportation
Office of the Secretary
4822 Madison Yards Way, S903
Madison, WI 53705

Governor Tony Evers
Secretary Kristina Boardman
wisconsindot.gov
Telephone: (608) 266-1114
FAX: (608) 266-9912
Email: sec.exec@dot.wi.gov

Corrective Action Plan

Finding 2024-005: Transportation Fund Financial Reporting Errors

Planned Corrective Action: The Bureau of Financial Management, Financial Management Section is going to review all processes relating to Infrastructure data to ensure the data analysis is accurate and procedures are complete and updated to current practice.

Secondly, the Bureau of Financial Management, Financial Management Section will update its procedures when preparing adjusting journal entries to accrue mass transit operating assistance payments from the Transportation Fund to the new DOT appropriations in the General Fund as created in 2023 Wisconsin Act 19, from the 2023-2025 Biennial Budget Act.

Anticipated Completion Date:

Person responsible for corrective action:
Cody Castillo, Controller
Division of Business Management, Bureau of Financial Management
Cody.Castillo@dot.wi.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary

Corrective Action Plan

Finding 2024-006: General Fund Financial Reporting Errors

Planned Corrective Action:

The Wisconsin Department of Administration (Department) disagrees with the auditor's finding that it did not adjust the financial information it provided to the State Controller's Office to correctly report the interest earnings on funding advanced to the state under the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. The auditor's finding is premised on its assertion that the interest earnings are incorrectly recorded in the Department's federal appropriation.

The Department believes that interest earnings on advanced CSLFRF funds are properly recorded in its federal appropriation for the reasons outlined in its January 23, 2024, letter to the Joint Legislative Audit Committee and, further, that those amounts are appropriately classified within fund balance as restricted funds, consistent with the policies and procedures of the *DOA GAAP Manual* related to reporting of the fund balance. Therefore, the Department does not intend to make an adjustment to change the presentation of the General Fund fund balance as of June 30, 2024, as recommended by the auditor.

Anticipated Completion Date: Not applicable

Person responsible for corrective action:

Colleen Holtan, Director
Bureau of Financial Management
Division of Enterprise Operations
colleen.holtan@wisconsin.gov



STATE OF WISCONSIN

Legislative Audit Bureau

Joe Chrisman
State Auditor

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Rebuttal from the Wisconsin Legislative Audit Bureau:

In its corrective action plan, DOA states that it provided the State Controller's Office with the information to correctly report the interest earnings on funding advanced to the state under the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. DOA also states that the interest earnings on advanced CSLFRF funding are appropriately classified as restricted. We disagree that the interest earnings on advanced CSLFRF funding are appropriately classified in the General Fund as Fund Balance—Restricted.

DOA states that "The auditor's finding is premised on its assertion that the interest earnings are incorrectly recorded in the Department's federal appropriation." We disagree with DOA's statement that the finding is premised on where the interest earnings are recorded. Regardless of where DOA recorded the interest earnings in the accounting records, there are no restrictions on use, and the amounts should not be reported as Fund Balance—Restricted. As reported in Finding 2024-006, the finding is supported by standards established by the Governmental Accounting Standards Board (GASB) and the fact that the interest earnings are not subject to program restrictions.

GASB standards indicate that Fund Balance—Restricted are resources that have constraints placed on them externally by creditors or grantors, laws and regulations of other governments, or by law through constitutional provisions or enabling legislation. As reported in Finding 2024-006, the GASB Codification provides additional clarification through an example indicating that if a grant agreement does not include a provision requiring interest earned on advanced federal funds to be used for grant purposes, the interest earned should not be reported as restricted. DOA has not sufficiently demonstrated that the constraints specified in the GASB standards exist and, therefore, that the requirements of the restricted classification have been satisfied.

In addition, the U.S. Department of the Treasury (U.S. Treasury) frequently asked questions guidance indicates that the interest earnings are not subject to program restrictions. The U.S. Treasury's Office of Inspector General indicated to us in a November 2023 email that "Wisconsin may use SLFRF interest earned for SLFRF purposes and/or non-SLFRF purposes."

Therefore, these amounts should be reported as Fund Balance—Unassigned.



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
David Pawlisch, Division Administrator

Corrective Action Plan

Finding 2024-100: Homeowner Assistance Fund – Service Organization Internal Controls

Planned Corrective Action:

As the auditors noted, the Department of Administration implemented the policies and procedures it developed to review and assess the service organization audit report for the Homeowner Assistance Fund to establish and maintain effective internal control over federal awards.

Anticipated Completion Date: October 2, 2024

Person responsible for corrective action:
David Pawlisch, Administrator
Division of Energy, Housing and Community Resources
david.pawlisch@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Brian Pahnke, Division Administrator

Corrective Action Plan

Finding 2024-101: Multiple Grants—Reporting Subaward Modifications for Federal Funding Accountability and Transparency Act Reporting

Planned Corrective Action:

The Wisconsin Department of Administration (DOA) is committed to accountability and transparency in federal award administration, as is the objective of Federal Funding Accountability and Transparency Act (FFATA) reporting under 2 CFR s. 170. Accordingly, in March 2024, in response to the auditor’s finding and recommendations, DOA inquired to the Office of Management and Budget (OMB) for clarification on the requirements for reporting subaward modifications in the FFATA Subaward Reporting System (FSRS). OMB’s response indicated that DOA should “use the total amount after adjusted,” which was DOA’s practice at the time and thus, was maintained.

In February 2025, DOA became aware of U. S. General Services Administration (GSA) knowledge base article titled, “Five tips for accurate FFATA* subaward reporting”, published at the Federal Service Desk (fsd.gov). The article states, “When you modify a subaward, update the original report with the new information. If you modify the amount, replace the original amount with the new amount.” In response to that guidance, DOA updated its guidance to state agencies effective March 2025. DOA’s updated guidance also incorporated changes resulting from GSA’s February 27, 2025, announcement that FSRS.gov would be retired on March 6, 2025, and subaward reporting transitioned to SAM.gov effective March 8, 2025. State agencies were provided training regarding the updated guidance on March 6, 2025.

Anticipated Completion Date: March 31, 2025

Person responsible for corrective action:
Dustin Trickle, Executive Policy & Budget Manager
State Budget Office
Division of Executive Budget & Finance
dustin.trickle1@wisconsin.gov



Governor Tony Evers
Secretary Jeff Pertl
dcf.wisconsin.gov

Corrective Action Plan

Finding 2024-200: Temporary Assistance for Needy Families – Work Verification Plan

Planned Corrective Action:

The DCF Bureau of Working Families (BWF) will review the Work Verification Plan, make updates as necessary, and submit it to the U.S. Department of Health and Human Services for approval. BWF will resume monitoring and documentation of the work participation information in accordance with the approved Work Verification Plan.

Anticipated Completion Date:

The bureau will complete this work by June 30, 2025.

Persons responsible for corrective action:

Patara Horn, Director
Bureau of Working Families
Pataras.Horn@wisconsin.gov

Rachelle Armstrong, Director
Bureau of Finance
Rachelle.Armstrong@wisconsin.gov



Corrective Action Plan

Finding 2024-201: Temporary Assistance for Needy Families – Federal Funding Accountability and Transparency Act Reporting

Planned Corrective Action:

The DCF Bureau of Finance will continue to review and improve the FFATA reporting process to ensure the reporting is accurate and timely.

Anticipated Completion Date:

The bureau will complete this work by June 30, 2026.

Person responsible for corrective action:

Rachelle Armstrong, Director
Bureau of Finance
Rachelle.Armstrong@wisconsin.gov



State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: February 21, 2025

TO: Lisa Kasel, Assistant Financial Audit Director
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Eligibility for the Children’s Health Insurance Program

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2024-300: Eligibility for the Children’s Health Insurance Program. This is the department’s Corrective Action Plan.

Recommendation (2024-300): Eligibility for the Children’s Health Insurance Program

We recommend the Wisconsin Department of Health Services continue with efforts to perform redeterminations of eligibility and remove eligibility for Children’s Health Insurance Program participants who exceed the age requirement.

Wisconsin Department of Health Services Planned Corrective Action:

This FY 2022-23 finding continued through SFY 2023-24 because the public health emergency unwinding was completed after June 30, 2024, for this population. No new concerns were identified by LAB during their FY 2023-24 audit. Corrective actions began during SFY 2023-24, and DHS completed a final analysis in November 2024. As part of this process, all outstanding cases were resolved.

After the analysis was completed, DHS implemented an ongoing monthly monitoring plan with the IM agencies, which was outlined in the CARES Coordinator Notice (CCN) dated January 27, 2025.

Anticipated Completion Date: January 27, 2025

Protecting and promoting the health and safety of the people of Wisconsin

Memo to Lisa Kasel
February 21, 2025
Page 2

Persons responsible for corrective action:

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State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: February 19, 2025

TO: Lisa Kasel, Assistant Audit Director
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Summer Electronic Benefit Transfer
Program for Children – Cash Management

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-301: Summer Electronic Benefit Transfer Program for Children – Cash Management. This is the department's Corrective Action Plan.

Recommendation (2024-301): Summer Electronic Benefit Transfer Program for Children

We recommend the Wisconsin Department of Health Services review its procedures and make updates that will:

- Ensure recorded expenditures are supported by program expenditures; and
- Minimize the time between the recording of expenditures and the drawdown of federal funds.

Wisconsin Department of Health Services Planned Corrective Action:

Summer EBT was a brand-new program started in summer 2024 to provide food benefits during the summer months to families with children who were determined eligible for free or reduced-price school meals in the prior school year or during the summer. DHS provided benefits to over 450,000 children.

While DHS agrees with the cash management concerns cited by LAB under this program, we need to clarify that the questioned costs do not represent inappropriate federal spending. While the federal funds were received too early and remained in a bank account as of June 30, 2024, most of the funds were paid out to eligible children during the following three months. A reconciliation of funds received to funds spent for the children in this program was completed in early SFY 2024-25, with any unspent balance returned to the federal government in September 2024.

DHS will work with DOA and our Summer EBT third-party vendor to improve the payment process, ensuring compliance with federal requirements for future years.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Rebecca Mogensen, Section Chief
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STATE OF WISCONSIN

Legislative Audit Bureau

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Finding 2024-301

Rebuttal from the Wisconsin Legislative Audit Bureau

In its corrective action plan on page 345, the Department of Health Services agreed with the cash management concerns reported by the Bureau, but stated it did not consider the questioned costs to be inappropriate federal spending. In addition, the Department of Health Services noted that it completed a reconciliation of funds received to funds spent for children in this program and returned the unspent balance to the federal government in September 2024. However, a questioned cost is defined by 2 CFR s. 200.1 as an amount expended or received from a federal award, that in the auditor's judgment:

- is noncompliant or suspected noncompliant with federal statutes, regulations, or the terms and conditions of the federal award;
- lacked adequate documentation to support compliance; or
- appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.

As reported in the finding, United States Department of Agriculture guidance indicates that expenditures or disbursements under the Summer Electronic Benefit Transfer Program for Children are incurred when participants have used the issued benefits to purchase food. The amount questioned was the balance of the federal funds drawn and not spent by participants as of June 30, 2024. This amount met the criteria of a questioned cost due to noncompliance with federal regulations and a lack of adequate documentation to support compliance. In addition, the return of \$14.2 million to the federal government in September 2024 further indicates that the amounts drawn in June 2024 were not supported.



State of Wisconsin
 Department of Health Services

Tony Evers, Governor
 Kirsten L. Johnson, Secretary

DATE: February 19, 2025

TO: Lisa Kasel, Assistant Audit Director
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Social Services Block Grant –
 Subrecipient Contracts

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-302: Social Services Block Grant – Subrecipient Contracts. This is the department's Corrective Action Plan.

Recommendation (2024-302): Social Services Block Grant – Subrecipient Contracts

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

Wisconsin Department of Health Services Planned Corrective Action:

After the SFY 2022-23 audit finding was received, DHS immediately began corrective actions. No new concerns were identified by LAB during their SFY 2023-24 audit.

DHS corrected the assistance listing number (ALN) of TANF funds transferred to the SSBG on the DHS website (<https://www.dhs.wisconsin.gov/gears/index.htm>) for the calendar year 2023 and 2024 Basic County Allocation on March 20, 2024.

DHS changed the ALN for TANF funds transferred to the SSBG on the calendar year 2025 Basic County Allocation contracts that started January 1, 2025.

Anticipated Completion Date: January 1, 2025

Person responsible for corrective action:
 Rebecca Mogensen, Section Chief
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State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: March 3, 2025

TO: Lisa Kasel, Assistant Audit Director
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Social Services Block Grant – Federal
Funding Accountability and Transparency Act Reporting

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2024-303: Social Services Block Grant – Federal Funding Accountability and Transparency Act Reporting. This is the department’s Corrective Action Plan.

Recommendation (2024-303): Social Services Block Grant – Federal Funding Accountability and Transparency Act Reporting

We recommend the Wisconsin Department of Health Services continue its effort to implement its updated procedures for Federal Funding Accountability and Transparency Act reporting to ensure all Social Services Block Grant subawards are identified and reported.

Wisconsin Department of Health Services Planned Corrective Action:

This finding is a continuation of a prior year finding. The current finding does not include any new recommendations. The prior year finding continued into SFY 2023-24 because we didn’t receive the finding until the final quarter of SFY 2023-24, and the federal website would not accommodate the solution we implemented immediately upon receipt of the finding.

DHS adjusted its corrective action plan and successfully submitted all the SFY 2023-24 awards to the federal website in July 2024. This represents timely reporting for obligations occurring in June 2024, though technically after the audit period. No further corrective actions are needed for this finding.

Anticipated Completion Date: July 2024

Person responsible for corrective action:
Vanessa Salata, Section Chief
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STATE OF WISCONSIN

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Finding 2024-303

Rebuttal from the Wisconsin Legislative Audit Bureau

In its corrective action plan on page 349, the Department of Health Services noted that it had adjusted its prior year corrective action plan and successfully submitted all the FY 2023-24 Social Services Block Grant (SSBG) awards to the federal website in July 2024. To assist the reader in understanding the corrective action plan, we offer the following clarification: The July 2024 submission was not timely for amounts awarded under SSBG that were obligated through agreements signed in fall 2023.



State of Wisconsin
 Department of Health Services

Tony Evers, Governor
 Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Carolyn Stittleburg, Deputy State Auditor for
 Financial Audit
 Legislative Audit Bureau

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

SUBJECT: Explanation Why Corrective Action Plan is Not Needed for
 Interim Audit Memo – Coronavirus State and Local Fiscal
 Recovery Funds – Unallowable Costs

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-304: Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs. We do not believe a corrective action is required.

Recommendation (2024-304): Coronavirus State and Local Fiscal Recovery Funds – Unallowable Costs

We recommend the Wisconsin Department of Health Services:

- Take steps to further its understanding of the Coronavirus State and Local Fiscal Recovery Funds grant it is administering to ensure it administers the grant in compliance with all federal rules; and
- Review the non-federal match requirements for the Public Assistance grant and ensure it has met the non-federal match requirements.

Wisconsin Department of Health Services Explanation Why Corrective Action Plan is Not Needed:

DHS disagrees with the unallowable costs identified in this finding. The \$862,677 identified by LAB was spent on vaccination distribution provided by a third-party provider, which is an allowable cost according to the memorandum of understanding (MOU) with DOA and the 2022 Treasury final rule.

DHS acknowledges that it incorrectly categorized these expenses in its federal reporting. However, given the nature of these expenses, they would not have been unallowable, except for their misclassification on the federal report.

Our position is supported by the fact that no accounting entries were needed to correct the eligible use category for purposes of federal reporting, which has been completed. No further action is required.

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Contact Information:

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Bureau of Fiscal Services, Division of Enterprise Services
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STATE OF WISCONSIN

Legislative Audit Bureau

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Finding 2024-304

Rebuttal from the Wisconsin Legislative Audit Bureau

In its corrective action plan on page 351, the Department of Health Services (DHS) indicated that it disagrees with the unallowable costs identified in this finding and noted that the costs are allowable in accordance with its memorandum of understanding with the Department of Administration and the 2022 Treasury final rule. As stated in the finding, DHS used \$862,677 in expenditures under its COVID-19 vaccination distribution program as match for the Public Assistance grant. The 2022 Treasury final rule and the U.S. Department of the Treasury (U.S. Treasury) frequently asked questions related to the Coronavirus State Local and Fiscal Recovery Funds (CSLFRF) grant indicate that only funding under the revenue loss eligible use category may be used to meet non-federal match for another federal program. Therefore, using the expenditures for the COVID-19 vaccination distribution program as the non-federal match for the Public Assistance grant is not allowable.

DHS indicated that “given the nature of these expenditures, they would not have been unallowable, except for their misclassification on the federal report.” We note that the COVID-19 vaccination distribution program has been reported under the public health eligible use category since its inception. Therefore, no misclassification occurred on the federal report.

DHS noted that its position is supported by the fact that no accounting entries were needed to resolve the eligible use category for the purpose of federal reporting. As we have stated, this issue relates to the unallowable use of CSLFRF funding as non-federal match for another federal program. This is not a federal reporting issue.

We note that subsequent to our questions regarding the use of these funds for non-federal match, the State created a new U.S. Treasury project called COVID-19 Vaccination Non-Federal Match with a budget of \$862,677 and reported the project under the revenue loss eligible use category in its report filed for the quarter ended December 31, 2024. Although the State chose to address the finding in this manner, it does not change the fact that DHS was non-compliant with the matching requirements of the CSLFRF grant when it used the funding from the COVID-19 vaccination distribution program as non-federal match for another federal program.



State of Wisconsin
 Department of Health Services

Tony Evers, Governor
 Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Carolyn Stittleburg, Deputy State Auditor for
 Financial Audit
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Epidemiology and Laboratory Capacity
 for Infectious Diseases (ELC) – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau’s (LAB) interim audit memo for Finding 2024-305: ELC – Subrecipient Monitoring. This is the department’s Corrective Action Plan.

Recommendation (2024-305): ELC – Subrecipient Monitoring

We recommend the Wisconsin Department of Health Services:

- Develop a written monitoring plan for the Epidemiology and Laboratory Capacity for Infectious Diseases grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; and procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports;
- Provide training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and
- Develop and implement management oversight procedures to ensure monitoring is being completed and documented.

Wisconsin Department of Health Services Planned Corrective Action:

The Division of Public Health (DPH) will continue to utilize risk assessments to inform a written monitoring plan for the ELC grant. The monitoring plan will include a description of the subrecipient monitoring in reference to the risk level of the subrecipient. DPH will develop templates and procedures for completing and documenting desk reviews of subrecipient invoices. DPH will also use the Internal Controls Checklist to create a standard of assessing and documenting the reliance that can be placed on review of subrecipient single audit reports. DPH will develop and provide training on monitoring plans to staff with responsibilities for subrecipient monitoring activities. Finally, DPH will utilize the Internal Controls Checklist to implement management oversight to ensure monitoring is being completed and documented.

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Memo to Carolyn Stittleburg
Re Finding 2024-305
Page 2

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Christina Isenring, Director
Bureau of Operations, Division of Public Health
christinam.isenring@dhs.wisconsin.gov



State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Carolyn Stittleburg, Deputy State Auditor for
Financial Audit
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Activities to Support State, Tribal and
Local and Territorial (STLT) Health Department Response to
Public Health or Healthcare Crises (Health Disparities) –
Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-306: Health Disparities – Subrecipient Monitoring. This is the department's Corrective Action Plan.

Recommendation (2024-306): Health Disparities – Subrecipient Monitoring

We recommend the Wisconsin Department of Health Services:

- Continue to develop a written monitoring plan for the Health Disparities grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk reviews of subrecipient invoices; and procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports;
- Providing training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and
- Develop and implement management oversight procedures to ensure monitoring is being completed and documented.

Wisconsin Department of Health Services Planned Corrective Action:

The Division of Public Health (DPH) will continue to utilize risk assessments to inform a written monitoring plan for the Health Disparities grant. The monitoring plan will include a description of the subrecipient monitoring in reference to the risk level of the subrecipient. DPH will develop templates and procedures for completing and documenting desk reviews of subrecipient invoices. DPH will also use the Internal Controls Checklist to create a standard of assessing and documenting the reliance that can be placed on review of subrecipient single audit reports. DPH will develop and provide training on

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Memo to Carolyn Stittleburg
Re Finding 2024-306
Page 2

monitoring plans to staff with responsibilities for subrecipient monitoring activities. Finally, DPH will utilize the Internal Controls Checklist to implement management oversight to ensure monitoring is being completed and documented.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Christina Isenring, Director
Bureau of Operations, Division of Public Health
christinam.isenring@dhs.wisconsin.gov



State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Carolyn Stittleburg, Deputy State Auditor for
Financial Audit
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Public Health Emergency Response:
Cooperative Agreement for Emergency Response: Public Health
Crisis Response – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-307: Public Health Emergency Response – Subrecipient Monitoring. This is the department's Corrective Action Plan.

Recommendation (2024-307): Public Health Emergency Response – Subrecipient Monitoring

We recommend the Wisconsin Department of Health Services:

- Complete its review of the FY 2022-23 subrecipient tracking spreadsheets and complete the assessment of the progress and fiscal reports and consideration of unallowable costs, document the conclusion, and return funding to the federal government if costs were determined to be unallowable;
- Complete risk assessments for the three local and seven tribal public health agencies receiving funding under the Public Health Emergency Response grant during FY 2023-24 and adjust subrecipient monitoring appropriately;
- Continue to develop a written monitoring plan for the Public Health Emergency Response grant that includes a description of the subrecipient monitoring expected for low-, moderate-, and high-risk subrecipients; procedures for completing and documenting desk review of subrecipient invoices; and procedures for assessing and documenting the reliance that can be placed on review of subrecipient single audit reports;
- Provide training on the monitoring plan to staff with responsibilities for subrecipient monitoring activities; and
- Develop and implement management oversight procedures to ensure monitoring is being completed and documented.

Wisconsin Department of Health Services Planned Corrective Action:

The Division of Public Health (DPH), Office of Preparedness and Emergency Health Care will finalize

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Memo to Carolyn Stittleburg
Re Finding 2024-307
Page 2

its review of the tracking spreadsheet, document all conclusions, and work with the correct federal agency to complete any necessary next steps.

DPH will complete risk assessments for the three local and seven tribal public health agencies and adjust subrecipient monitoring appropriately.

DPH will continue to utilize risk assessments to inform a written monitoring plan for the Public Health Emergency Response grant. The monitoring plan will include a description of the subrecipient monitoring in reference to the risk level of the subrecipient. DPH will develop templates and procedures for completing and documenting desk reviews of subrecipient invoices. DPH will also use the Internal Controls Checklist to create a standard of assessing and documenting the reliance that can be placed on review of subrecipient single audit reports. DPH will develop and provide training on monitoring plans to staff with responsibilities for subrecipient monitoring activities. Finally, DPH will utilize the Internal Controls Checklist to implement management oversight to ensure monitoring is being completed and documented.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Christina Isenring, Director
Bureau of Operations, Division of Public Health
christinam.isenring@dhs.wisconsin.gov



State of Wisconsin
Department of Health Services

Tony Evers, Governor
Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Lisa Kasel, Assistant Audit Director
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Supplemental Nutrition Assistance Program – Subrecipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-308: Supplemental Nutrition Assistance Program – Subrecipient Monitoring. This is the department's Corrective Action Plan.

Recommendation (2024-308): Supplemental Nutrition Assistance Program – Subrecipient Monitoring

We recommend the Wisconsin Department of Health Services review its procedures and make updates that will:

- Compete risk assessments for each income maintenance consortia receiving administrative funding under the Supplemental Nutrition Assistance Program;
- Develop and document a written monitoring plan that includes a description of the monitoring expected for low-, moderate-, and high-risk subrecipients to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals;
- Specify in the written monitoring plan how existing monitoring procedures are incorporated into the plan and assess what additional monitoring procedures may be needed; and
- Implement the written monitoring plan and maintain documentation related to the monitoring performed.

Wisconsin Department of Health Services Planned Corrective Action:

DHS will ensure that risk assessments are completed annually for each income maintenance consortia receiving federal funding under the Supplemental Nutrition Assistance Program. Our subrecipient monitoring approach will be documented in a written monitoring plan, to include maintaining appropriate documentation. We do note that the subrecipients in question are County Income Maintenance Consortia, which are generally considered low risk.

Anticipated Completion Date: January 1, 2026

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Person responsible for corrective action:

Dave Varana, Director
Bureau of Fiscal Accountability and Management, Division of Medicaid Services
dave2.varana@dhs.wisconsin.gov



State of Wisconsin
 Department of Health Services

Tony Evers, Governor
 Kirsten L. Johnson, Secretary

DATE: March 14, 2025

TO: Lisa Kasel, Assistant Audit Director
 Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan – Multiple Grants – Federal Funding
 Accountability and Transparency Act Reporting

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Finding 2024-309: Multiple Grants – Federal Funding Accountability and Transparency Act Reporting. This is the department's Corrective Action Plan.

Recommendation (2024-309): Multiple Grants – Federal Funding Accountability and Transparency Act Reporting

We recommend the Wisconsin Department of Health Services continue its efforts to implement updated procedures and make future revisions to these procedures for Federal Funding Accountability and Transparency Act reporting to ensure reporting is accurate, complete, and submitted in a timely manner.

Wisconsin Department of Health Services Planned Corrective Action:

DHS agrees with the recommendation to continue efforts to implement the reporting improvements started after the prior year audit. As stated by LAB, updates have been made to the Federal Funding Accountability and Transparency Act (FFATA) reporting process and procedures since the prior audit, and they were implemented in the final quarter of SFY 2023-24. Unfortunately, at the time we received the prior year finding, much of SFY 2023-24 was complete, so we had little time to improve FY 2023-24 reporting.

Since the prior audit, all reporting has been accomplished in a timely manner, provided the Federal Award Identification Number (FAIN) was made available by the federal government in a timely manner. For many awards, including Substance Abuse Block Grant, this doesn't become available for up to 10 months after the period of performance begins, making timely reporting of the subawards impossible.

DHS is struggling to meet the extensive audit requirements of FFATA reporting, while also ensuring it adds value to the public. For example:

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Memo to Lisa Kasel
Re Finding 2024-309
Page 2

- The contract signed date is not captured in STAR and can't be pulled by query. Manual intervention is required to locate the subaward signed date.
- Though the description field is required, it is not displayed publicly in the subawards search results page under the FAIN. In this way, the field may not add value to the public, so DHS uses it to describe the award in ways that are administratively purposeful.
- DHS must be informed of subawards by DCF and UW to report them. Reasonably, DHS relies on language in the interagency grant agreement to communicate with these agencies. This communication did not happen in all instances.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Vanessa Paulsen, Section Chief
Expenditure Accounting, Bureau of Fiscal Services, Division of Enterprise Services
vanessa.paulsen@dhs.wisconsin.gov



Jill K. Underly, PhD, State Superintendent

Corrective Action Plan

Finding 2024-400: Child Nutrition Cluster—Federal Funding Accountability and Transparency Act Reporting:

Planned Corrective Action: The Department of Public Instruction (DPI) will complete and submit reports for subaward information in the FFATA Subaward Reporting System (FSRS) for the Child Nutrition Cluster (CNC) starting in fiscal year 2025.

The internal processes established to ensure proper reporting of subaward information did not include payments made for Child Nutrition Cluster grants, as the Department did not believe the FFATA requirement applied to these awards. Upon notification that DPI is required to include these awards, the written policies and procedures are being updated to include processes to identify which subawards and subrecipients have exceeded \$30,000 and complete the monthly FFATA reporting as required.

Anticipated Completion Date: 03/31/2025

Person responsible for corrective action:
Michael Brendel, Assistant Director
School Financial Services Team
Division of Finance and Management
Department of Public Instruction
michael.brendel@dpi.wi.gov



Corrective Action Plan

Finding 2024-700: Student Financial Assistance Cluster—UW-Oshkosh Monthly Reconciliations

Planned Corrective Action: Financial Aid will continue to reconcile Direct Loans and the Federal Pell Grant programs with the Department of Education through the Common Origination and Disbursement system. The loan coordinator and Pell Grant manager will confirm SIS amounts reconcile with WISER monthly, at minimum. If there are any discrepancies, the Controller will be contacted to assist with internal reconciliation of funds.

Anticipated Completion Date: Will begin corrective action Spring 2025

Person responsible for corrective action:

Alison Casady, Director of Financial Aid; casadya@uwosh.edu

In conjunction with

Direct Loan coordinator: Ashley Hass; hassa@uwosh.edu

Pell Grant program manager: Elizabeth Bloedow; bloedowe@uwosh.edu

Controller: Mai Lee; Financial Services; leemai@uwosh.edu

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Finding 2024-701: Dairy Business Innovation Initiatives—Subrecipient Monitoring

Planned Corrective Action

To assist research and program managers in managing subrecipient monitoring requirements for sponsored awards, RSP will review current procedures to ensure they are up-to-date and provide training to staff as required. Additionally, RSP will generate a report of subrecipients that have met the threshold of federal expenditures in which a single audit is required. These reports will assist RSP staff in verifying compliance with single audit requirements by flagging subrecipients without a single audit on file, supporting the current procedure that prevents the issuance of new subaward agreements and modifications to active subawards.

RSP has communicated to the subrecipient in question that their fiscal year 2024 single audit is required and that RSP will pause any issuance of subaward agreements and/or modifications until receipt and approval of their audit report.

Anticipated Completion Date:

Anticipated Completion Date is August 30, 2025

Person responsible for corrective action:

Angie Johnson, Assistant Director of Research and Financial Services
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angie.johnson@rsp.wisc.edu

Office of Research and Sponsored Programs

University of Wisconsin-Madison 21 North Park Street STE 6400 Madison, Wisconsin 53715
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Finding 2024-702: Dairy Business Innovation Initiatives—Federal Funding Accountability and Transparency

Planned Corrective Action

Research and Sponsored Programs staff will continue to work with USDA and FSRS helpdesk specialists on the report upload issue. However, beginning March 2025, FSRS will be retired and future subaward reporting will transition to SAM.gov. Until the new system is live, RSP staff will continue to use the FSRS to submit financial reports and immediately provide notice to the USDA grant specialist of submission errors.

The Integrated Award Environment (IAE) of the General Services Administration will provide training in advance of the new system going live. RSP staff will be required to participate in the IAE training. After the activation of the new reporting system, RSP will create new work procedures aligned to the new submittal requirements and provide additional in-house training to reporting specialists.

Anticipated Completion Date:

Anticipated Completion Date is August 30, 2025

Person responsible for corrective action:

Angie Johnson, Assistant Director of Research and Financial Services
Research and Sponsored Programs (RSP)

angie.johnson@rsp.wisc.edu

Office of Research and Sponsored Programs

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TO: Sherry Haakenson
Financial Aid Director
State of Wisconsin Legislative Audit Bureau

FROM: Shane Maloney
Associate Director for Federal Awards

DATE: February 27, 2025

SUBJECT: UW-Madison Corrective Action Plan for Finding 2024-703: Student Financial Assistance Cluster – UW-Madison Return of Funds Special Tests

Planned Corrective Action:

UW-Madison’s Office of Student Financial Aid (OSFA) reviewed the return of fund calculations cited in Finding 2024-703 and returned funds as appropriate. OSFA will review internal procedures to ensure accuracy and timely completion of the return of funds process.

As a proactive measure, UW-Madison is establishing a new position focused on compliance and training within OSFA. This individual will oversee key compliance areas in Title IV administration, including R2T4 calculations and the unofficial withdrawal process. The new position will conduct quality assurance reviews at the end of each term to identify and address any weaknesses in the R2T4 and other administrative processes. Any concerns will be remedied within the required timeframe, and staff will receive training on the relevant policies and procedures.

Additionally, two OSFA team members are registered to attend National Association of Student Financial Aid Administrators’ (NASFAA) online [Return of Title IV Funds](#) five-week course in April 2025. This training will inform any necessary updates to OSFA’s policies and procedures related to official and unofficial withdrawals.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:
Shane Maloney, Associate Director of Financial Aid
Office of Student Financial Aid - Division of Enrollment Mangement
shane.maloney@wisc.edu



Financial Aid Office

133 Rodli Hall | P: 715-425-3141 | E: finaid@uwrf.edu

Corrective Action Plan

Finding 2024-704: Student Financial Assistance Cluster—UW-River Falls Return of Funds Special Tests

Planned Corrective Action:

Interim corrective actions: These cases involved situations where students dropped courses before withdrawing (officially or unofficially) from all courses. UW-River Falls did not have a system in place to review course participation for courses which students dropped prior to withdrawal, although it has procedures in place to review course participation for enrolled courses at the time of withdrawal and when students are assigned failing grades.

For Fall Semester 2024:

Existing procedures:

1. Official withdrawals: Students officially withdrawing from the University must complete an electronic form which collects instructor verification of course participation. The Financial Aid office receives this form once it has been processed by the Registrar's office. Students reported as not having participated in courses have their financial aid adjusted prior to calculating a return to Title IV funds.
2. Unofficial withdrawals: Instructors assigning failing grades to students must report student's course participation or non-participation and, if available, a last date of course participation. Following the grading deadline, a report listing all students who never participated in classes is run and students found to have failed courses due to non-participation have their financial aid adjusted prior to calculating a return to Title IV funds.

Additional procedure instituted:

3. Learning management system review: Students who withdraw (officially or unofficially) and who dropped courses prior to withdrawing had their dropped courses reviewed in the Learning Management System (LMS). Students who submitted assignments as recorded in the system were determined to have begun participation in the course. Students who submitted no assignments were determined to not have participated in the course and financial aid was adjusted prior to calculating a return to Title IV funds.

For Spring Semester 2025:

Existing procedures:

1. Procedures 1, 2, and 3 from Fall Semester 2024 continue to be employed for Spring semester 2025.

Additional procedures:

2. Expanding the LMS review to Pell grant students with dropped courses: Students with disbursed Pell Grants who drop courses after the Pell grant census date now have these courses reviewed to determine if the student began attendance before dropping the course, using the same procedure as #3 above.



Financial Aid Office

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3. Instructor course participation verification: After the 3rd week of classes for Spring 2025, UW-River Falls requested that instructors report students who had not begun participation in their courses. This report is currently being reviewed and students with Pell grants will be evaluated to determine if an adjustment to the student's enrollment intensity is needed to ensure that the disbursed Pell grant is accurate. Student who have begun participation in no enrolled courses will be reviewed for possible return of all Title IV funds.

Future additional corrective actions:

1. UW-River Falls will pursue making course participation verification by instructors during the first month of the semester an administrative policy and develop formal procedures for surveying instructors and reporting students found to not have begun participation in a course or courses to the Financial Aid office for adjustments to their disbursed Title IV aid.
2. UW-River Falls will pursue adding an instructor course participation step to the course drop form currently in use by the Registrar's office.

Anticipated Completion Date: Interim actions were implemented in September 2024 and February 2025. Permanent action expected by Spring 2026.

Person(s) responsible for corrective action:

Cindy Holbrook, Executive Director of Enrollment Management
Cindy.Holbrook@uwrf.edu 715-425-3500

Robert Bode, Director of Financial Aid and Military/Veterans Resource Center
Robert.Bode@uwrf.edu 715-425-3141

Kelly Browning, University Registrar
Kelly.Browning@uwrf.edu 715-425-3342

Responsible Unit
Division of Enrollment Management





Office of Scholarships & Financial Aid

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Corrective Action Plan

Finding 2024-705: Student Financial Assistance Cluster—UW-Parkside Return of Funds Special Tests

Planned Corrective Action:

Module R2T4 date determination corrective action:

Updated module R2T4 procedures to assist in determination of dates to be included in the R2T4 calculation.

Complete recalculation for impacted 23-24 audit students, and review others in similar programs for updates by

Review withdrawals in terms/programs taught in modules for 24-25 for accuracy in determining correct end dates and charges used in determining withdrawal.

Withdrawal Timing

Updated R2T4 procedures to include quick review of timing of the disbursement of funds versus the students recorded withdrawal date.

Anticipated Completion Date: March 2025

Person responsible for corrective action:

Kristina Klemens Director of Scholarships and Financial Aid

Name Title

Jamie Thomas Financial Aid Business Analyst-Operations and Compliance

Name Title

Financial Aid/Enrollment Management

Division or Unit (if applicable)

Kristina Klemens: klemens@uwp.edu

Email address

Jamie Thomas: thomsonj@uwp.edu

Email address



UNIVERSITY OF WISCONSIN
PLATTEVILLE
Financial Aid and Scholarships

Corrective Action Plan

Finding 2024-706: Student Financial Assistance Cluster—UW-Platteville Return of Funds Special Tests

Item One: Establishing Attendance

1. The Registrar's Office will inform the Financial Aid and Scholarships Office of approved retroactive withdrawals.
2. Financial Aid and Scholarships office staff have been added to the academic calendar group, so we are aware of changes as they are made.
3. Provost and College Deans are now ensuring 100% completion of attendance rosters from faculty.
4. We will look more closely at students with withdrawal dates in the first week of the term to ensure they established attendance.
5. We will investigate more automated ways to monitor both establishing attendance as well as retroactive changes.

Item Two: Calculation of Days in the Term

We have implemented a semesterly meeting, including multiple people, to review the calendar together to determine the number of days in the term.

Anticipated Completion Date:

Item One: Establishing Attendance

1. Completed February 2025
2. Completed February 2025
3. Completed September 2024
4. In Progress
 - a. Written policies completed February 2025.
 - b. The next time this practice will be done is June 2025.
5. In Progress
 - a. Determine current options and implement if there are automated ways to monitor by September 2025.

Item Two: Calculation of Days in the Term

Complete. First meeting held 2/12/2025

Person responsible for corrective action:

Melissa Haberman

Director, Financial Aid and Scholarships

University of Wisconsin - Platteville

Platteville, Wisconsin

habermanm@uwplatt.edu



University of Wisconsin
Whitewater

Financial Aid Office

Corrective Action Plan

Finding 2024-707: Student Financial Assistance Cluster—UW-Whitewater Return of Funds Special Tests

Planned Corrective Action:

We agree with the finding as to the handling of an inadvertent overpayment, defined as a disbursement inadvertently made to a student after the student ceased attendance but prior to the date of the institution's determination that the student withdrew, and the requirement that they be included in a Return of Title IV Aid calculation as aid that could have been disbursed rather than aid that was disbursed. Furthermore if the inadvertent overpayment could not have been made as a late disbursement under federal regulations, the entire amount of the overpayment must be returned.

As of the date below and moving forward when a Title IV aid recipient officially withdraws and when a Title IV aid recipient withdraws without notification (an unofficial withdrawal as was the case with the finding), the date of disbursement for each aid type will be reviewed in relation to the date of the student's ceasing attendance. This will determine how each aid type is treated within the calculation in line with policy addressed in the paragraph above. Appropriate action as to each aid type will be taken at the time of processing the Return of Title IV Aid calculation.

Anticipated Completion Date: March 15, 2025

Person responsible for corrective action:

Name, Title: William Trippett, Financial Aid Director
Email address: trippetw@uww.edu



TO: Sherry Haakenson
Financial Aid Director
State of Wisconsin Legislative Audit Bureau

FROM: Shane Maloney
Associate Director for Federal Awards

DATE: March 6, 2025

SUBJECT: UW-Madison Corrective Action Plan for Finding 2024-708: Student Financial Assistance Cluster – UW-Madison Enrollment Reporting Special Tests

Planned Corrective Action:

UW-Madison’s Office of Student Financial Aid (OSFA) and Registrar’s Office (RO) reviewed the enrollment reporting recommendations cited in Finding 2024-708 and corrected error reports as appropriate. UW-Madison will review procedures to report all changes in student enrollment accurately, completely, and in a timely manner for all instances that require reporting.

OSFA and RO will review and update internal procedures to ensure that the date that a student is unofficially withdrawn is communicated and reported consistently between the National Student Loan Data System (NSLDS) and the National Student Clearinghouse (NSC) as appropriate.

Prior to the LAB’s review, UW-Madison discovered and corrected issues relating to program enrollment status in NSC and NSLDS. As of November 2024, updates were made for all retroactive instances using appropriate conferral dates and accurate “G - Graduated” statuses. The long-term solution includes the creation of a “Graduates Only Enrollment” file which includes all students who have been reported as enrolled, not withdrawn in a given term and who have earned their degree in each of UW-Madison’s three degree conferral dates. This enrollment file will trigger an enrollment status update that occurs outside of the automatic NSC process.

UW-Madison has updated procedures and now uses the NSC extract process to comply with the NSLDS and NSC reporting procedures for program-level enrollment status effective dates.

For the beginning of the Fall 2025 term, UW-Madison will update procedures and extract logic from the student information system to ensure accuracy in the reporting of program begin dates. In the meantime, the RO team has reviewed, tested, and updated the process to ensure previously inaccurate program begin dates are corrected.

Anticipated Completion Date: September 30, 2025

Person responsible for corrective action:
Beth Warner
Registrar Office – Division of Enrollment Management
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03/10/2025

Corrective Action Plan

Planned Corrective Action:

Finding 2024-709: Student Financial Assistance Cluster – UW Milwaukee Enrollment Reporting Special Tests

Planned Corrective Action:

As soon as UW-Milwaukee was notified during the LAB review process that enrollment status effective dates were being reported incorrectly, we took action to correct this issue. While a permanent fix to the extract process from PeopleSoft is dependent on Oracle providing a reliable solution to the issue or UW-Milwaukee Information Technology rewriting a custom process and therefore outside of the immediate control of the Registrar's Office, the Registrar's Office did immediately start using the "mass correction" feature for the 1800 series warnings provided by the NSC. This will result in enrollment status effective dates which fulfill the Department of Education's requirements. Since utilizing the "mass correction" option increases the amount of time needed to work through NSC error and warning reports, the Registrar's Office is hopeful that a more permanent reliable solution on the SIS level will be coming in the future. In the meantime, we will continue to utilize the mass correction option to ensure that enrollment status effective dates are only changed if a student's enrollment status changes, per the Department of Education's requirements.

UW-Milwaukee Registrar's Office staff reviewed the records of the five individuals that LAB indicated did not have accurate data reported to the NSLDS. We discovered that the data was reported accurately for enrollment status changes, which would result in a change in effective date. However, it appears that the NSLDS roster request schedule differs from UW-Milwaukee's enrollment reporting schedule to the NSC. UW-Milwaukee reports enrollment information to the NSC on the third Tuesday of each month. It looks like the NSLDS does a roster request at the beginning of the third week of each month. We will investigate if it is possible to adjust our NSC submission schedule to move up by one week, so new data should be available for the mid-month NSLDS roster request.

Anticipated Completion Date: May 1, 2025

Person responsible for corrective action:
Emily Bach, Records Coordinator
UW-Milwaukee Registrar's Office
ecbach@uwm.edu



Corrective Action Plan

Finding 2024-710: Student Financial Assistance Cluster—UW-Oshkosh Enrollment Reporting Special Tests

Planned Corrective Action:

1. The Financial Aid Office will report enrollment of unofficial withdrawals/last date of attendance on NSLDS upon completion of the Return to Title IV calculations and when unofficial withdrawals are reviewed at the end of each term.
2. The Registrar's Office will review NSC G (Graduated) Not Applied reports after submitting Degree Verify files and corrections will be made, if needed, within 30 day period after submission.

Anticipated Completion Date:

1. Financial Aid has already acted on this beginning Fall 2024.
2. Registrar's Office will begin review of "G Not Applied" reports beginning Spring 2025.

Person responsible for corrective action:

Financial Aid:

Michelle Lamb; IT Business Analyst; lamb@uwosh.edu

Alison Casady; Director of Financial Aid; casadya@uwosh.edu

Registrar's Office:

Julia Bodette; Student Academic Records Coordinator; bodettej@uwosh.edu

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March 10, 2025

Sherry Haakenson
 Financial Audit Director

Subject: Response to Findings 2024-711- Student financial Assistance Cluster- UW Parkside Information Technology Access Controls

Dear Ms. Haakenson,

Below please find our response and corrective action plan outline in reference to the above.

Action: Provisioning and Deprovisioning Process

The University is in the process of developing written procedures of provisioning and deprovisioning user access to our student information system, to include specifying those who are authorized to request user access and assigning responsibility to staff to assess access. This process will be an electronic workflow process which will house documentation of provisioning and deprovisioning activities.

Anticipated Completion Date: August 2025

Action: Annual Attestation

The University will conduct an audit and annual attestation process which will require managers to attest employee access to the system.

Furthermore, every employee will be required to bi-annually confirm their understanding and adherence to specific policies, standards, and regulatory compliance.

Action: Current Access to the Student Information System

The University is assessing users who currently have access to the SIS. We will remove any student and/or employee who no longer requires access to the system. We will review this on an annual basis.

Anticipated Completion Date: May 2025.

Person responsible for corrective action:
 Name: Tammy McGuckin
 Title: Vice Chancellor for Student Affairs and Enrollment Services
 Email address; mcguckin@uwp.edu

Person responsible for corrective action:
 Name: Sheronda Glass
 Title: Vice Chancellor for Operations
 Email address; glasss@uwp.edu



Office of Finance

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Corrective Action Plan

Finding 2024-712: Multiple Grants—Reporting in the Schedule of Expenditures of Federal Awards

Planned Corrective Action:

The Universities of Wisconsin (UW) will revise and strengthen documented procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) to include additional steps to accurately identify grant activity between UW universities and grant activity between UW universities and other state agencies. Additionally, documented procedures to accurately identify the grant reporting cluster will be revised.

Additional training and guidance will be provided to UW university and administration stakeholders on revised documented procedures as a critical part of the improvement in the SEFA reporting process.

Anticipated Completion Date: November 2025

Person responsible for corrective action:
Josh Smith
Senior Associate Vice President for Finance
Universities of Wisconsin
josh.smith@wisconsin.edu



Corrective Action Plan

Finding 2024-713: Dairy Business Innovation Initiatives—Cash Management

Planned Corrective Action:

To comply with federal cash management requirements, Research and Sponsored Programs (RSP) will develop a responsive cash management policy and procedures to implement the policy for subrecipient agreements. The policy and subsequent procedure will specify the circumstance and requisites a cash advance may be suitable. A standard cost reimbursable agreement will be otherwise executed.

RSP will evaluate subrecipients that request agreements with advance payment to determine whether to issue an agreement with advance payment. This includes determining whether the Subrecipient has a need for an advance payment as well as the amount of advance payment needed. For subrecipients that RSP determines to issue a subagreement with an advance payment, RSP will issue agreements that incorporate 2 CFR 200.305(b)(1)(2) - federal payment requirements and include, as applicable, interest-bearing account requirements.

RSP staff will be trained on the new procedures and additions to subrecipient agreements.

Anticipated Completion Date: *October 30, 2025*

Person responsible for corrective action:

Angie Johnson, Assistant Director of Research Financial Services

Research and Sponsored Programs

Angie.johnson@rsp.wisc.edu

Office of Research and Sponsored Programs

University of Wisconsin–Madison 21 North Park Street STE 6400 Madison, Wisconsin 53715
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Corrective Action Plan

Finding 2024-714: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

Planned Corrective Action:

Universities of Wisconsin Administration (UWSA) has contracted with UW-Madison Research and Sponsored Programs (RSP), effective fiscal year 2025, to ensure UWSA does not enter into a subaward contract with a suspended or debarred party.

Additionally, the UWSA Office of Finance, Procurement – Strategic Sourcing is investigating standard procurement contract revisions to include a clause in the standard contract template where the subrecipient provides an assurance that neither the subawardee nor any of its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the federal project. Where a review of the suspended and debarred parties listing in SAM.gov is an appropriate additional step, documentation of that validation step will be maintained.

Anticipated Completion Date: Corrective action to ensure UWSA does not enter into a subaward contract with a suspended or debarred party has been completed by contracting with UW-Madison, Research and Sponsored Programs. Investigation by UWSA Office of Finance, Procurement – Strategic Sourcing regarding standard procurement contract revisions to include a clause in the standard template where the subrecipient provides an assurance that neither the subawardee nor any of its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the federal project will be completed by June 30, 2025.

Person responsible for corrective action:
Josh Smith
Senior Associate Vice President for Finance
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josh.smith@wisconsin.edu

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University of Wisconsin
Eau Claire

**Corrective Action Plan****Finding 2024-715: Coronavirus State and Local Fiscal Recovery Funds – Suspension and Debarment Requirements****Planned Corrective Action**

The university will take a multi-step approach to correct this issue on campus.

1. Further research will take place to determine if the UW Madison procedures include the SAM.gov database. If the SAM.gov database is not used in the daily debarment review process, the university will work with the Supplier File team to have this added.
2. The Procurement & Strategic Sourcing department will develop a procedure to verify that any supplier listed on purchase requisitions using 144 funds is verified against the SAM.gov database.

Anticipated Completion Date: 03/13/2026

Person responsible for corrective action:

Cheri Falkner, Director

Procurement & Strategic Sourcing

Division of Finance & Administration

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Finding 2024-715

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Corrective Action Plan

Finding 2024-800: Geographic Programs - Great Lakes Restoration Initiative— Federal Financial Reporting

Planned Corrective Action: DNR has developed a master tracking spreadsheet to track all of the grants and the financial reporting requirements for each grant. This spreadsheet is maintained and reviewed by the Management and Grant Accounting Section Chief to ensure all federal financial reports are submitted by the due dates. This corrective action was implemented in October 2024, prior to receiving the interim audit memo.

Anticipated Completion Date: 10/31/24

Person responsible for corrective action:

Name, Title: Gabriel Nankee, Management and Grant Accounting Section Chief

Division or Unit (if applicable): Internal Services, Bureau of Finance

Email address: Gabriel.Nankee@Wisconsin.gov

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Corrective Action Plan

Finding 2024-801: Geographic Programs - Great Lakes Restoration Initiative— Subrecipient Monitoring

Planned Corrective Action: DNR has developed formal subrecipient monitoring policies and procedures for GLRI recipients and implemented this corrective action in June 2024 for the FY 2024-25 awards. Furthermore, DNR will perform risk assessments for existing subrecipients for ongoing projects under open grants as of February 17, 2025, to ensure appropriate monitoring.

Anticipated Completion Date: 6/1/25

Person responsible for corrective action:

Name, Title: Wade Strickland, Director

Division or Unit (if applicable): Office of Great Waters, Division of Environmental Management

Email address: Wade.strickland@wisconsin.gov



Tony Evers, Governor of Wisconsin
Nathan Houdek, Commissioner of Insurance

Corrective Action Plan

Finding 2024-900: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Financial Reporting

Planned Corrective Action: The Office of the Commissioner of Insurance accepts the Legislative Audit Bureau’s recommendation to ensure financial reports are filed according to the terms and conditions of the 1332 State Innovation Waivers grant award. The following corrective actions have been taken:

- The written policies and procedures were updated to require a secondary review of the annual Standard Form 425 Federal Financial Report.
- An amended filing was submitted to the U.S. Department of Health and Human Services on October 25, 2024.

Anticipated Completion Date: October 25, 2024

Person responsible for corrective action:
Rebecca Easland, Deputy Commissioner of Insurance
Rebecca.easland@wisconsin.gov



Tony Evers, Governor of Wisconsin
Nathan Houdek, Commissioner of Insurance

Corrective Action Plan

Finding 2024-901: Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act—Verification Audits

Planned Corrective Action: The Office of the Commissioner of Insurance accepts the Legislative Audit Bureau's recommendation to ensure claims meet eligibility requirements and include appropriate documentation. The following corrective actions are planned:

- A spreadsheet is used to collect claims service and payment dates. A formula will be applied to either restrict or flag dates outside the allowable period.
- Insurance carriers will be notified of the formula change and reminded to only include claims that were paid within the allowable period.

Anticipated Completion Date: *The PY 2025 spreadsheet will be updated by February 2025 and insurance carriers notified when provided the updated spreadsheet for PY 2025 reporting. Reporting for 1st quarter 2025 is due in May 2025.*

Person responsible for corrective action:
Rebecca Easland, Deputy Commissioner of Insurance
Rebecca.easland@wisconsin.gov



Wisconsin State Public Defender

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Jennifer Bias
State Public Defender

Katie R. York
Deputy State Public
Defender

Corrective Action Plan

Finding 2024-902: Coronavirus State and Local Fiscal Recovery Funds—Unallowable Costs

Planned Corrective Action:

The Wisconsin State Public Defenders Office (SPD) resolved the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) costs questioned by the auditors by adjusting accounting records to use GPR funding for the leave and termination payment for unused leave for the employee identified in the audit. SPD will continue to ensure only allowable costs are charged to federal grant programs.

Furthermore, SPD Human Resources will review and update HR Policy 101 and the New Supervisor Onboarding resources to ensure procedures for approving employee timesheets are clear and accurate. Furthermore, SPD will update their procedures with HR payroll and the fiscal staff to ensure costs for leave and termination payments are charged to the proper funding source.

Anticipated Completion Date: June 30, 2025

Person responsible for corrective action:

Andrea Eilers, Budget Director
eilersa@opd.wi.gov

Garth Maletic, Human Resources Director
maleticg@opd.wi.gov

Wisconsin Forward Award Mastery Recipient



Corrective Action Plan

Finding 2024-903: Coronavirus State and Local Fiscal Recovery Funds—Suspension and Debarment Requirements

Planned Corrective Action:

The Wisconsin Department of Tourism (WDT) will review all applicable federal requirements for funds it administers to ensure it fully complies with federal requirements. As related to suspension and debarment requirements, WDT will add a clause to its contract template that is used for federal funds to require contractors to certify that they are not debarred or suspended.

Anticipated Completion Date: June 1, 2025

Person responsible for correction action:
Maria Van Hoorn, Deputy Secretary
mvanhoorn@travelwisconsin.com

Wisconsin Governor Tony Evers

Wisconsin Department of Tourism Secretary Anne Sayers

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Finding 2024-903