

**Report 16-5  
March 2016**

# **State of Wisconsin FY 2014-15 Single Audit**

STATE OF WISCONSIN



Legislative Audit Bureau ■



# **State of Wisconsin FY 2014-15 Single Audit**

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Joe Chrisman  
State Auditor

March 23, 2016

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

Dear Senator Cowles and Representative Kerkman:

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

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our unmodified audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards. In fiscal year (FY) 2014-15, state agencies administered \$12.0 billion in federal financial assistance.

We tested internal controls and compliance with laws and regulations for 24 federal programs that were selected for review using risk-based assessment criteria established by the federal government. As part of our audit work, we also investigated a concern reported to our Fraud, Waste, and Mismanagement Hotline. Although state agencies generally complied with federal requirements, we qualified our opinion on compliance with federal requirements for the Money Follows the Person Rebalancing Demonstration program, which is administered by the Department of Health Services.

We also followed up on prior audit findings. State agencies took steps to address prior audit concerns from the FY 2013-14 single audit (report 15-2). However, we report new and continuing internal control deficiencies and areas of federal noncompliance. The federal government will work with state agencies to resolve the new and continuing concerns we identified.

We appreciate the courtesy and cooperation extended to us by state agency staff during our audit. Agency responses to individual findings, and agency corrective action plans to address the concerns we identified, are included within the agency chapters.

Respectfully submitted,

Joe Chrisman  
State Auditor

JC/BN/ss





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## Introduction ■

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Wisconsin state agencies administered \$12.0 billion in federal financial assistance during fiscal year (FY) 2014-15, including \$10.6 billion in cash assistance, \$1.2 billion in noncash assistance, and \$209.0 million in outstanding loan balances. As a condition of receiving federal funds, state agencies must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and of federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2014-15 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 24 selected federal programs and tested compliance with laws and regulations related to these programs.

We are required by federal rules to:

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

Our opinion on the State’s FY 2014-15 financial statements was included in the Comprehensive Annual Financial Report (CAFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2015 and is available on DOA’s website. The other required auditor’s reports, along with the agencies’ responses to our findings and their corrective action plans, are included in this

single audit report. This single audit report, along with other required information, has been submitted to the federal government as required by OMB Circular A-133.

As shown in Table 1, ten programs accounted for 84.2 percent of the \$12.0 billion in federal financial assistance state agencies administered during FY 2014-15.

Table 1  
State of Wisconsin Expenditures of Federal Funds<sup>1</sup>  
FY 2014-15

Federal Program	Primary Recipient	Expenditures	Percentage of Total
Medicaid Cluster	DHS	\$ 4,823,930,078	40.3%
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	1,148,095,193	9.6
Student Financial Assistance Cluster	UW System	1,114,179,727	9.3
Highway Planning and Construction Cluster	DOT	792,846,383	6.6
Unemployment Insurance <sup>2</sup>	DWD	693,235,899	5.8
Research and Development Cluster	UW System	569,431,887	4.8
Child Nutrition Cluster	DPI	251,409,630	2.1
Special Education Cluster	DPI	227,667,514	1.9
Title I Grants to Local Educational Agencies	DPI	226,637,956	1.9
Temporary Assistance for Needy Families (TANF) Cluster	DCF	225,415,573	1.9
Subtotal		10,072,849,840	84.2
Other Federal Programs		1,897,477,493	15.8
<b>Total</b>		<b>\$11,970,327,333</b>	<b>100.0%</b>

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

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

The Department of Health Services (DHS) is responsible for administering the two largest federal programs, including the Medicaid Cluster, which is the largest federal program administered by the State. In addition, DHS disbursed \$1.1 billion in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program.

The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.1 billion under the Student Financial Assistance Cluster, which was the third-largest federal program administered by the State during FY 2014-15. UW System also disbursed \$569.4 million under a variety of research and development grants.

The Department of Transportation (DOT) is responsible for administering the Highway Planning and Construction Cluster, which was the fourth-largest federal program administered by the State during FY 2014-15.

Other state agencies administered other large federal programs, including:

- the Department of Workforce Development (DWD), which expended funds under the Unemployment Insurance (UI) program;
- the Department of Public Instruction (DPI), which provided funds to local schools and other entities under the Child Nutrition Cluster; the Title I Grants to Local Educational Agencies program; and the Special Education Cluster; and
- the Department of Children and Families (DCF), which expended funds under the Temporary Assistance for Needy Families (TANF) Cluster.

Federal rules allow the auditor to use judgment to select those programs that may contain a higher risk of noncompliance with federal requirements. OMB Circular A-133 categorizes federal programs as “type A” (large programs) and “type B” (smaller programs). For the State, type A programs had expenditures of \$30.0 million or more in federal funds. We reviewed and tested the type A programs that are subject to a higher risk of noncompliance. In addition, we audited a selection of higher-risk type B programs. We also followed up on prior audit concerns from the FY 2013-14 single audit (report 15-2).

For FY 2014-15, our compliance review focused on the 19 type A programs and 5 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by nine state agencies, including UW System, and accounted for 88.2 percent of the \$12.0 billion in federal financial assistance state agencies administered. This single audit report includes those findings that are required to be reported under OMB Circular A-133, as well as other matters that may be of interest to the Legislature. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

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## **Auditor's Report ■**

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

Honorable Members of the Legislature      The Honorable Scott Walker, Governor

We have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2015, and have issued our report thereon dated December 17, 2015.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015.

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

### Internal Control over Financial Reporting

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit of the financial statements, we considered the State's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our

opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the State's basic financial statements will not be prevented, or that a material misstatement will not be detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did identify certain deficiencies in internal control, described in Section II of the Schedule of Findings and Questions Costs as Findings 2015-029, 2015-030, 2015-031, and 2015-032, that we consider to be significant deficiencies. Because the University of Wisconsin (UW) System's financial activity is also reported separately from the State's CAFR, Finding 2015-030 is also included in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters for UW System's financial statements.

### **Compliance and Other Matters**

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

We also noted certain additional matters related to financial reporting errors that did not rise to the level of a significant deficiency. These are discussed on page 103 in Section II of the Schedule of Findings and Questioned Costs.

### **Responses to Findings**

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



## Purpose of This Report

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

LEGISLATIVE AUDIT BUREAU

A handwritten signature in black ink, appearing to read "Joe Chrisman". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Joe Chrisman  
State Auditor

December 17, 2015



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





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

Honorable Members of the Legislature

The Honorable Scott Walker, Governor

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

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The State of Wisconsin's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the year ended June 30, 2015.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System. These entities expended \$188.2 million in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2015. As discussed in Note 1C, our federal compliance audit, as described under the Auditor's Responsibility section of this report, did not include the operations of these entities.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the State of Wisconsin's major federal programs based on our audit of the types of compliance requirements referred to in the first paragraph. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with

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

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

#### **Basis for Qualified Opinion on the Money Follows the Person Rebalancing Demonstration Program**

As described in Finding 2015-027 in the accompanying agency report narrative for the Wisconsin Department of Health Services and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding allowable costs that are applicable to the Money Follows the Person Rebalancing Demonstration (CFDA #93.791) program. Compliance with such requirements is necessary, in our opinion, for the State of Wisconsin to comply with the overall requirements applicable to that program.

#### **Qualified Opinion on the Money Follows the Person Rebalancing Demonstration Program**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 Money Follows the Person Rebalancing Demonstration program for the year ended June 30, 2015.

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

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the year ended June 30, 2015.

#### **Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2015-001 through 2015-006, 2015-008 and 2015-009, 2015-011, 2015-013 and 2015-014, 2015-016 through 2015-025, and 2015-028. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control over Compliance

Management of each Wisconsin state agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with the types of compliance requirements that could have a direct and material effect on a major federal program. This consideration was solely to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133. This consideration was not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent noncompliance with a type of compliance requirement of a federal program, or to detect and correct such noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or that material noncompliance will not be detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

We consider the deficiency in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Finding 2015-027 to be a material weakness. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2015-003, 2015-007 through 2015-009, 2015-011 through 2015-015, 2015-017 through 2015-020, 2015-022 through 2015-026, 2015-028, and 2015-030 to be significant deficiencies. We also consider Findings 2015-001 and 2015-002, when combined, and Findings 2015-004 through 2015-006, when combined, to be significant deficiencies.

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

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

### Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the State of Wisconsin as of and for the year ended June 30, 2015, 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 17, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 17, 2015. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LEGISLATIVE AUDIT BUREAU



Joe Chrisman  
State Auditor

March 14, 2016



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## Department of Administration ■

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The Wisconsin Department of Administration (DOA) provides support services to other state agencies, manages certain housing and economic development activities, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. During FY 2014-15, DOA disbursed \$856.5 million, of which federal grants financed \$181.0 million. In addition, DOA administered federally funded loans with an outstanding balance of \$24.1 million as of June 30, 2015.

DOA remitted to the federal government the federal share of accumulated excess balances in and lapses to the General Fund from internal service funds, accounts, and individually billable cost pools. We followed up on actions DOA took to address prior audit Finding 2014-011 and report a continuing concern related to excess balances and lapsed funds.

Since FY 2011-12, DOA has been responsible for administering the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228) and the HOME Investment Partnerships Program (HOME) (CFDA #14.239), both of which were previously administered by a different state agency. The U.S. Department of Housing and Urban Development (HUD) reported concerns related to the administration of CDBG and required repayment of disallowed costs. Also for CDBG, we qualified our opinion on compliance for FY 2011-12 primarily because of the lack of oversight by DOA, and we have reported continued concerns in each subsequent year since FY 2011-12. For HOME, we reported similar concerns for FY 2013-14, the first year HOME was selected for audit after DOA became responsible for its administration.

CDBG and HOME are complex due to the number of programs each supports, the differing requirements applicable for each program, and the varying duration of

agreements with a large number of subrecipients that receive funding under one or more programs. Grants of such complexity require, among other things, well-developed and maintained policies, procedures, and tools to ensure compliance with federal requirements. Activities related to monitoring subrecipients are critical for ensuring compliance because grant funds are primarily expended by subrecipients, and several requirements directly relate to subrecipient administration of CDBG and HOME programs. For example, a tool to comprehensively track subrecipient monitoring activities would improve the timeliness of follow-up on and resolution of findings identified during monitoring activities.

For the FY 2014-15 audit, we again reviewed DOA's internal controls and tested compliance with grant requirements for CDBG and HOME, both of which are type B grants. We also followed up on the progress DOA made in addressing prior audit Findings 2014-001 through 2014-010. Although DOA made incremental improvements in its administration of CDBG and HOME, we remain concerned that we identified nine findings to report for FY 2014-15, many of which were repeat findings. For example, DOA did not consistently complete timely subrecipient monitoring activities for CDBG and HOME, and a backlog of required on-site inspections existed for HOME. We also substantiated a report to our Fraud, Waste, and Mismanagement Hotline related to overall administration of federal funds provided by HUD. DOA will need to make significant improvements to avoid potential future noncompliance and questioned costs.

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

During FY 2014-15, DOA expended \$28.5 million under CDBG to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. CDBG funds may be subgranted or loaned to various local entities, such as counties and municipalities, to carry out the missions of CDBG programs.

### **Subrecipient Monitoring**

DOA is responsible for monitoring subrecipients administering CDBG funds. This monitoring is to provide reasonable assurance that the subrecipients are in compliance with applicable federal requirements as well as contract requirements related to the administration of these funds. To comply with federal requirements for subrecipient monitoring, DOA is also responsible for communicating certain required information to subrecipients. During our audit of FY 2013-14, we identified concerns related both to monitoring activities performed by DOA and payments DOA made to subrecipients prior to receiving all contractually required information. During our FY 2014-15 audit, we did not identify instances in which DOA made payments to subrecipients prior to receiving all contractually required information. However, we continue to have concerns with monitoring activities performed by DOA. In addition, we identified a new concern related to DOA's communication of certain required information to subrecipients.

**Finding 2015-001: Monitoring Activities**

According to 2 CFR 200.331 (d), DOA is required to monitor the activities of subrecipients to ensure that subawards comply with federal regulations and contract requirements. DOA's written policy requires DOA to perform monitoring activities, which consist primarily of desk reviews or monitoring visits, at least once during the contract period. According to 2 CFR 200.331 (d) (2), subrecipient monitoring is required to include following up on findings and ensuring the subrecipient takes appropriate corrective action on all findings in a timely manner. HUD's *Managing CDBG* guidebook specifies that DOA should send a monitoring follow-up letter within 30 days of performing the desk review or monitoring visit. This letter is to detail the findings identified and the corrective action to be taken by the subrecipient. Further, the subrecipient is required to provide DOA with a written response to the monitoring follow-up letter, and DOA is required to follow up and ensure the subrecipient takes appropriate corrective action to address the findings in a timely manner. Monitoring activities, including following up on findings identified, are important to ensure that subrecipients comply with applicable federal requirements and contract provisions, including those related to allowable costs and activities.

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

In the single audit report for FY 2013-14 (report 15-2), we reported that DOA had not fully implemented a comprehensive monitoring plan for each CDBG program or performed monitoring activities in a timely manner (Finding 2014-001). In its corrective action plan, DOA indicated that it would take steps to fully implement a comprehensive monitoring plan that includes performing risk assessments of the subrecipients and monitoring the subrecipients in a timely manner.

During our FY 2014-15 audit, we found that DOA made progress in implementing a comprehensive monitoring plan. DOA's draft comprehensive monitoring plan included additional guidance related to performing risk assessments of subrecipients to assess the nature and level of monitoring to be performed. DOA also further developed detailed monitoring schedules to include program staffing for each CDBG program. DOA staff indicated that they used the draft comprehensive monitoring plan to develop the monitoring performed beginning April 1, 2015. Because corrective actions were taken late in FY 2014-15, monitoring concerns could be expected to continue during our FY 2014-15 audit period. For example, DOA did not perform desk reviews or monitoring visits prior to the end of the contract period for 4 of the 38 subrecipients we reviewed during the FY 2014-15 audit, and a backlog of past due monitoring activities existed.

We also found that DOA did not follow up with subrecipients and ensure they took appropriate corrective actions in a timely manner. We found that DOA did not send a monitoring follow-up letter within 30 days after performing the monitoring activity for six subrecipients that we reviewed for one CDBG program. In addition, for four of these six subrecipients, DOA did not receive the subrecipient's response to the monitoring follow-up letter in a timely manner. For example, DOA performed a monitoring visit for one subrecipient on August 6, 2014, but did not send the monitoring follow-up letter until November 10, 2014. For this same subrecipient, DOA did not receive the subrecipient's response to the November 10, 2014 letter until January 21, 2016, after we inquired about it.

In addition, the draft comprehensive monitoring plan, which DOA had not finalized as of January 29, 2016, was incomplete because it did not include sufficient detail to ensure monitoring activities and the related follow-up are completed in a timely manner for each CDBG program. Specifically, DOA's draft comprehensive monitoring plan did not include requirements to complete the monitoring activity within the contract period or requirements to perform timely follow-up, including sending a monitoring follow-up letter to the subrecipient within 30 days of the monitoring activity and requiring a response from the subrecipient in a timely manner. In addition, although DOA indicated that its policy is to remind subrecipients that a response is needed, the draft comprehensive monitoring plan did not include requirements or procedures for DOA to track monitoring follow-up letters sent to subrecipients and subrecipient responses.

As a result of not fully implementing a complete comprehensive monitoring plan, DOA did not comply with requirements for performing monitoring activities and the related follow-up in a timely manner during FY 2014-15. Further, DOA cannot be assured that subrecipients complied with applicable requirements, including that subrecipient expenditures were for allowable costs and activities.

#### **☑ Recommendation**

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*We recommend the Wisconsin Department of Administration improve its monitoring of subrecipients by:*

- *developing a comprehensive monitoring plan that includes scheduling monitoring activities to ensure monitoring activities are completed within the contract period and procedures for completing follow-up of monitoring activities in a timely manner;*
- *adhering to the comprehensive monitoring plan, once complete, for performing monitoring activities and the related follow-up; and*
- *developing a process to track monitoring follow-up letters sent to subrecipients and subrecipient responses, and to follow up with subrecipients when responses are not received in a timely manner.*

**Finding 2015-001: Monitoring Activities*****Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)***

<u>Award Numbers</u>	<u>Award Years</u>
B-14-DC-55-0001	2014
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

**Questioned Costs:** None

**DOA Response and Corrective Action Plan:** DOA will finalize, fully implement and adhere to a comprehensive monitoring plan for CDBG that includes: scheduling monitoring activities to ensure completion within the contract period for projects awarded by DOA; procedures for completing monitoring follow-up in a timely manner; procedures for tracking monitoring follow-up letters sent to subrecipients and subrecipient responses; and procedures for follow-up with subrecipients when responses are not received in a timely manner. The comprehensive monitoring plan will further address the timing of subrecipient monitoring activities to be performed for awards made by predecessor organizations for which the contract end date passed prior to the transfer of program administration to DOA.

**Finding 2015-002: Information Communicated to Subrecipients**

The "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance) supersedes and streamlines the requirements of eight previously issued OMB Circulars. The Uniform Guidance was issued on December 26, 2013, but was not effective until December 26, 2014, in order to provide recipients of federal funds, including DOA, time to prepare for and implement procedures to ensure compliance with these requirements. One requirement of the Uniform Guidance is the communication of certain information to subrecipients.

During the FY 2014-15 audit, we reviewed 11 contracts that DOA executed or amended after December 26, 2014, and found that the contracts did not include all the information required by the Uniform Guidance. Specifically, we found the contracts did not clearly identify the subawards as such and did not provide the Federal Award Identification Number, the federal award date, or the total amount of federal funds obligated, including the current obligation.

DOA staff indicated that they worked with legal counsel to identify new contract requirements and developed a list of those requirements, but did not include them in the contracts until FY 2015-16. As a result, during FY 2014-15, DOA did not comply with the Uniform Guidance related to communicating information to subrecipients.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Administration implement policies and procedures for programs funded by Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii to ensure information is communicated to subrecipients as required by the Uniform Guidance.*

**Finding 2015-002: Information Communicated to Subrecipients**

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

<u>Award Numbers</u>	<u>Award Years</u>
B-14-DC-55-0001	2014
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DN-55-0001	2008
B-08-DF-55-0001	2008
B-08-DI-55-0001	2008
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

**Questioned Costs:** None

**DOA Response and Corrective Action Plan:** In February 2016, DOA implemented policies and procedures that provide verification by the Program Services Section of DOA’s Division of Energy, Housing and Community Resources (DEHCR) to ensure that information required by the Uniform Guidance is communicated to new subrecipients. DOA also initiated the development of contract amendments to ensure such information is communicated to existing subrecipients, as required.

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**Finding 2015-003: State Grant Performance/Evaluation Report**

HUD provides oversight of CDBG recipients and requires that direct CDBG recipients, including DOA, annually submit a State Grant Performance/Evaluation Report, which provides detailed cumulative financial information on multiple CDBG programs for each open program year. The report includes information such as the total grant allocation, program income, technical assistance fees, and amounts used to meet several national objectives.

HUD requires the State Grant Performance/Evaluation Report to be submitted within 90 days after the end of the program year. In the single audit report for FY 2013-14, we reported that DOA had neither completed nor submitted the State Grant Performance/Evaluation Report for the program year ended March 31, 2014 (Finding 2014-003). Although DOA stated in its response and corrective action plan that it would complete and submit this report, as of September 30, 2015, it had not done so. In addition, as of September 30, 2015, DOA had also not completed or submitted the State Grant Performance/Evaluation Report for the program year ended March 31, 2015.

Because the reports had not been completed or submitted at the time of our review, we did not test the accuracy of the report for either program year. DOA staff indicated that the completion and submission of the State Grant Performance/Evaluation Report was delayed because of staff turnover and staff workloads related to the implementation of a new enterprise resource planning system. DOA staff also indicated that they plan to complete and submit the State Grant Performance/Evaluation Report after additional staff are hired, but that additional staff may not be hired prior to January 2016 because of the new system implementation.

#### Recommendation

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*We again recommend the Wisconsin Department of Administration complete and submit the State Grant Performance/Evaluation Report for the program year ended March 31, 2014. We further recommend the Wisconsin Department of Administration complete and submit the State Grant Performance/Evaluation Report for the program year ended March 31, 2015, and ensure timely completion and submission of future reports.*

#### **Finding 2015-003: State Grant Performance/Evaluation Report**

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

<u>Award Numbers</u>	<u>Award Years</u>
B-14-DC-55-0001	2014
B-13-DC-55-0001	2013
B-12-DC-55-0001	2012
B-11-DC-55-0001	2011
B-10-DC-55-0001	2010
B-09-DC-55-0001	2009
B-08-DC-55-0001	2008
B-07-DC-55-0001	2007
B-06-DC-55-0001	2006
B-05-DC-55-0001	2005

**Questioned Costs:** None

**DOA Response and Corrective Action Plan:** As the auditors reported, DOA resources have been limited due to staff turnover and the implementation of the State's enterprise resource planning system. DOA is in the process of hiring additional staff and will complete and submit the State Grant Performance/Evaluation Reports for the program years ended March 31, 2014, and March 31, 2015. Additionally, DOA will complete and submit future reports in a timely manner.

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### **Program Income**

Under certain circumstances, such as when administering a revolving loan fund, subrecipients are required to calculate and report the amount of program income received and remit the required amount to the State. During FY 2014-15, nearly \$1.6 million was remitted to DOA as program income for CDBG. Approximately 85.7 percent of this program income was received through the CDBG Economic Development program, and we focused our review on this program.

In the single audit report for FY 2013-14, we recommended that DOA review program income reported and remitted by subrecipients to ensure all program income is properly administered in compliance with applicable requirements (Finding 2014-002). In its corrective action plan, DOA indicated it would continue to develop program income reporting requirements, policies, and procedures.

During our FY 2014-15 audit, we found that DOA revised the report it requires subrecipients to complete to report program income information and that the revised report would enable DOA to verify the amount of program income that should be remitted. DOA staff specified that, for each reporting period, they provide each subrecipient a revised report that contains the applicable capitation rate used to determine the amount of program income to be remitted as well as formulas to facilitate the subrecipient's accurate calculation of the amount of program income, if any, to be remitted. Subrecipients were first required to complete the revised report for a nine-month reporting period ended September 30, 2014.

Of the seven subrecipients that we reviewed, the revised report for one did not include the appropriate capitation rate for the reports completed during FY 2014-15. DOA staff indicated that this was because of a difference between the capitation rate supported by documentation DOA maintained and the capitation rate the subrecipient believed to be appropriate. DOA staff further indicated that they anticipate the appropriate capitation rate will be used beginning with the reporting period ending March 31, 2016. During future audits, we will further consider DOA's procedures for ensuring program income is properly determined and remitted.

### **HOME Investment Partnerships Program**

During FY 2014-15, DOA expended \$9.2 million under HOME to expand the supply of decent and affordable housing, particularly housing for low- and very low-income persons. DOA may subgrant or loan HOME funds to various entities,



such as public housing authorities and nonprofit organizations, to carry out the missions of programs funded by the HOME program.

### **Subrecipient Monitoring**

DOA is responsible for monitoring subrecipients that it contracts with to administer HOME funds. This monitoring is to ensure subrecipients comply with applicable federal requirements as well as contract requirements. To comply with federal requirements for subrecipient monitoring, DOA is also responsible for communicating to subrecipients certain required information. In the single audit report for FY 2013-14, we reported concerns related to both monitoring activities performed by DOA and payments DOA made to subrecipients prior to receiving all contractually required information (Finding 2014-006). During our audit of FY 2014-15, we identified a continued concern related to monitoring activities performed by DOA, additional concerns related to payments DOA made to subrecipients, and a new concern related to information required to be communicated by DOA to subrecipients.

#### **Finding 2015-004: Monitoring Activities**

According to 24 CFR 92.504 (a), HOME recipients, including DOA, are required to perform monitoring activities at least annually for subrecipients. The Uniform Guidance specifies that each subrecipient's risk of noncompliance is to be evaluated to determine the appropriate nature and level of monitoring. HUD permits HOME recipients to conduct risk assessments annually to determine whether to perform desk reviews or on-site monitoring visits for each subrecipient. A desk review includes obtaining and reviewing applicable source documentation from a subrecipient regarding its compliance with certain requirements, while an on-site monitoring visit is a more in-depth review of a subrecipient's program administration, including a review of the supporting files maintained by the subrecipient. For example, during an on-site monitoring visit, DOA reviews invoices and other documentation supporting amounts for which a subrecipient sought reimbursement. This monitoring, particularly the on-site monitoring visits, is important to ensure the administration of HOME programs is appropriate. In addition, this monitoring is a key component of how DOA ensures compliance with applicable federal requirements, including those requirements related to eligibility, allowable costs and activities, earmarking, matching, program income, and property inspections.

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

In addition to performing desk reviews or on-site monitoring visits, the contracts and program manual for one HOME program require subrecipients to submit periodic reports during the period of affordability, which ranges from 5 to 20 years. For example, subrecipients are required to submit audited financial reports for the project and operating budgets for the previous and current years to enable DOA to assess the financial stability of the project.

In the single audit report for FY 2013-14, we reported that DOA did not have a comprehensive monitoring plan and was not in compliance with requirements to monitor HOME subrecipients (Finding 2014-006). In its corrective action plan, DOA indicated it was developing and implementing a comprehensive monitoring plan that included procedures for conducting and documenting risk assessments to determine the type of monitoring to perform, developing and maintaining monitoring schedules, and using checklists or other forms while performing monitoring activities to facilitate an assessment of subrecipient compliance with applicable requirements.

During our FY 2014-15 audit, we found that DOA made progress in developing a comprehensive monitoring plan. DOA indicated it used a draft comprehensive monitoring plan to develop the nature and level of subrecipient monitoring it performed beginning April 1, 2015. However, we found that DOA did not follow the draft plan. For example, DOA documented the monitoring strategy in both the program guidelines and the monitoring plan for one HOME program, but it had not scheduled or performed monitoring for all contracts that required monitoring within the time period established by these documents. Further, for 8 of the 13 subrecipients we reviewed for which monitoring was performed after April 1, 2015, DOA was unable to demonstrate that adequate monitoring had been performed under its draft comprehensive monitoring plan. Although the documentation DOA provided to us indicated that monitoring had been performed for these 8 subrecipients, we were not able to assess the adequacy of the monitoring because certain documentation, including the completed risk assessments and the monitoring checklists, was not maintained. We also found DOA's draft comprehensive monitoring plan to be incomplete because it did not include DOA's plans for monitoring related to two of the four HOME programs or descriptions of how DOA assesses the risk of noncompliance for three of the four HOME programs. In addition, for one of the programs not included in the draft comprehensive monitoring plan, DOA had not developed a monitoring schedule and did not perform any monitoring for the contracts in this program during FY 2014-15. As of January 29, 2016, DOA had not finalized the draft comprehensive monitoring plan.

Although DOA took some steps to improve its monitoring of subrecipients, it was not in compliance with requirements to monitor HOME subrecipients during FY 2014-15. In addition, because DOA did not adequately monitor the subrecipients during FY 2014-15, DOA is not assured compliance with other requirements, including those related to eligibility, allowable costs and activities, earmarking, matching, program income, and property inspections.

During our FY 2014-15 audit, we also found that DOA did not consistently collect from subrecipients other reports required by the contracts and program manual for

one HOME program. Specifically, for four of the ten contracts we reviewed, the subrecipients had not submitted the required audited financial reports or the project and operating budgets. Because DOA did not track the submission of these reports, it did not detect that the required reports had not been received. As a result, DOA was unable to assess the financial stability of these projects.

### Recommendation

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*We recommend the Wisconsin Department of Administration improve its monitoring of subrecipients by:*

- *developing a comprehensive monitoring plan that includes, for all programs, the procedures for conducting and documenting risk assessments to determine the type of monitoring to perform, the development and maintenance of monitoring schedules, and the use of checklists or other forms for desk reviews and on-site monitoring visits;*
- *implementing and adhering to its comprehensive monitoring plan, once completed, including by retaining documentation to demonstrate that the monitoring performed was adequate; and*
- *developing and implementing procedures to identify and follow up on subrecipient reports that are not received in a timely manner.*

#### **Finding 2015-004: Monitoring Activities**

##### ***HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

***Questioned Costs:*** None

**DOA Response and Corrective Action Plan:** DOA will finalize, fully implement, and adhere to a comprehensive monitoring plan for HOME that includes: the procedures for conducting and documenting risk assessments to determine the type of monitoring to perform; the development and maintenance of monitoring schedules; the use of checklists or other forms while performing monitoring activities that facilitate an assessment of subrecipient compliance with applicable requirements; and the preparation and retention of documentation to demonstrate the adequacy of the monitoring performed. DOA will also

develop and implement procedures to ensure the timely receipt of reports required by the contract or program manual.

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### **Finding 2015-005: Payments to Subrecipients**

Contracts between DOA and subrecipients, as well as the program manuals referenced in the contracts, require subrecipients to submit to DOA certain information prior to DOA reimbursing the subrecipients for allowable costs and activities. For example, the program manual requires subrecipients to submit Activity Set-up forms to support reimbursement requests. The contracts also require subrecipients to submit final reimbursement requests within a specified time period, after the period of performance, defined in the contract. Requests not submitted within that specified time period are considered forfeited by the subrecipient, except for the contracts of one HOME program that allows for reimbursement of up to \$1,000 after that specified time period.

In the single audit report for FY 2013-14, we reported that DOA did not ensure subrecipients submitted all required information prior to processing reimbursements (Finding 2014-006). In its corrective action plan, DOA indicated its program manual would be modified to ensure compliance with federal rules.

During our FY 2014-15 audit, we again found concerns related to payments DOA made to subrecipients. For example, of the 45 reimbursements that we reviewed, 14 were made to subrecipients before DOA received the Activity Set-up forms. DOA staff indicated that they did not ensure the Activity Set-up forms were submitted because equivalent information was obtained in other ways during the development of the contracts. Although the reimbursements did not appear to be for unallowable costs or activities, DOA did not ensure compliance with requirements in effect in its contracts or program manuals prior to reimbursing subrecipients.

During FY 2014-15, we also found that DOA disbursed HOME funds to subrecipients for final reimbursement requests that were submitted after the specified time period. Specifically, of the 12 final reimbursements we reviewed, 4 were made to subrecipients that submitted the final reimbursement requests after the specified time period. For one of these reimbursements, DOA reimbursed the subrecipient even though the subrecipient submitted the reimbursement request more than two years after the specified time period. As a result, DOA did not comply with its contract requirements and improperly paid subrecipients for reimbursements requested after the specified time period. DOA staff agreed that those payments were made inappropriately. We question \$6,687 plus an undetermined amount for DOA's payment on reimbursement requests submitted after the specified time period or in excess of the \$1,000 allowed after the specified time period for the one HOME program.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Administration:*

- *ensure consistency between the contracts, program manuals, and staff procedures regarding what is required from subrecipients prior to processing reimbursements;*
- *verify all required information is received prior to processing reimbursement requests; and*
- *make payments on final reimbursement requests in accordance with contract requirements.*

**Finding 2015-005: Payments to Subrecipients*****HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

***Questioned Costs:*** \$6,687, Plus an Undetermined Amount

**DOA Response and Corrective Action Plan:** DOA will ensure consistency between contracts, program manuals, and staff procedures regarding what is required from subrecipients prior to processing reimbursements; verify that required information is received prior to processing reimbursement requests; and make payments on final reimbursement requests in accordance with contract terms. To that end, during FY 2015-16, reimbursement processing for HOME programs was consolidated in the Program Services Section of DEHCR to provide a secondary verification that required information is received prior to processing reimbursement requests, final reimbursement requests can be made in accordance with contract requirements, or the additional actions necessary to permit the same. DOA will also evaluate for the implementation of additional controls that facilitate the complete and timely submission of subrecipient reimbursement requests.

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**Finding 2015-006: Information Communicated to Subrecipients**

The Uniform Guidance was issued on December 26, 2013, but was not effective until December 26, 2014, in order to provide recipients of federal funds, including DOA, time to prepare for and implement procedures to ensure compliance with these

requirements. One requirement of the Uniform Guidance is the communication of certain information to subrecipients.

Of the 28 contracts we identified that DOA executed after December 26, 2014, we reviewed 5 and found that none of these contracts included all of the information required by the Uniform Guidance. Specifically, we found the contracts did not clearly identify the subawards as such and did not provide the Federal Award Identification Number, the federal award date, or the total amount of federal funds obligated, including the current obligation.

DOA staff indicated that they worked with legal counsel to identify new contract requirements and developed a list of those requirements, but did not include them in the contracts until FY 2015-16. As a result, during FY 2014-15, DOA did not comply with the Uniform Guidance related to communicating information to subrecipients.

**Recommendation**

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*We recommend the Wisconsin Department of Administration implement policies and procedures for programs funded by the HOME Investment Partnerships Program to ensure information is communicated to subrecipients as required by the Uniform Guidance.*

**Finding 2015-006: Information Communicated to Subrecipients**

***HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

***Questioned Costs:*** None

**DOA Response and Corrective Action Plan:** In February 2016, DOA implemented policies and procedures that provide verification by the Program Services Section of DEHCR that information required by the Uniform Guidance is communicated to new subrecipients. DOA also initiated the development of contract amendments to ensure such information is communicated to existing subrecipients, as required.

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## Program Income

During FY 2014-15, program income was generated under programs funded by HOME funds. Although DOA requires program income generated under the Rental Housing Development (RHD) program to be remitted to DOA, DOA permits subrecipients to retain program income generated under certain other programs and to use that program income for HOME-funded activities as outlined in its contracts with subrecipients. During our FY 2013-14 audit, we identified concerns regarding the processes related to both program income remitted to DOA and program income retained by subrecipients. These concerns continued throughout FY 2014-15.

### Finding 2015-007: Program Income Remitted to DOA

Under the RHD program, DOA may provide HOME funding to subrecipients in the form of loans. For these loans, DOA uses a spreadsheet to track principal and interest payments received, the outstanding balances of the loans, and any deferments of the scheduled loan payments. The principal and interest payments remitted to DOA represent program income for the RHD program. During FY 2014-15, DOA recorded nearly \$1.5 million of program income.

As part of ensuring that all program income is received and outstanding loan balances are accurate, appropriate internal controls should include proper segregation of job duties, particularly for those duties related to the receipt of principal and interest payments; monitoring of outstanding loan balances; approving the deferment of loan principal payments; and adjusting the loan balances for payments received or deferments approved. In the single audit report for FY 2013-14, we reported that one DOA employee was primarily responsible for all these duties (Finding 2014-007). In its corrective action plan, DOA indicated it had taken immediate steps to segregate job duties for administering RHD program income and was evaluating the collection of RHD program income receipts through a lockbox.

During our FY 2014-15 audit, DOA staff indicated that they had not immediately segregated job duties, but instead segregated job duties upon the implementation of a new policy effective July 1, 2015. As a result, a control deficiency existed throughout FY 2014-15 that increased the risk that any of the following could have occurred and not been detected:

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

As part of our FY 2015-16 audit, we will test the effectiveness of DOA's corrective action implemented effective July 1, 2015, to properly segregate job duties.

During our FY 2014-15 audit, we also identified errors in the spreadsheet used to track the principal and interest payments received, the outstanding balances of the loans, and any deferments of the scheduled loan payments. Specifically, we identified a \$10,900 payment for one loan that was recorded in the spreadsheet even though a payment had not been received, a payment for a second loan that was understated by \$3,500 in the spreadsheet, and a \$134,200 payment for a third loan that was not recorded in the spreadsheet. DOA did not detect the errors in its loan tracking spreadsheet because it did not reconcile the payments recorded in this spreadsheet to program income receipt information recorded on the accounting system. In order to effectively monitor and manage loans provided to subrecipients and ensure payments are received as anticipated, DOA should reconcile the payments recorded on the spreadsheet.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Administration reconcile principal and interest payments recorded on its loan tracking spreadsheet to program income receipts recorded on the accounting system.*

**Finding 2015-007: Program Income Remitted to DOA**

***HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

***Questioned Costs:*** None

**DOA Response and Corrective Action Plan:** DOA will develop and implement policies and procedures to reconcile loan repayments recorded in its subsidiary records to the State’s accounting system, following implementation of new policy guidance related to the recording of program income issued in January 2016 by HUD in HOME FACTS Vol. 7 No. 1: Receipt Fund Types in the HOME Investment Trust Fund Local Account: Program Income, Repayments, and Recaptured Funds.

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**Finding 2015-008: Program Income Retained by Subrecipients**

For certain other HOME programs, program income is generated from multiple sources, such as principal and interest payments on loans made using HOME funds as well as the sale of real property for which HOME funds had been used to acquire, rehabilitate, or construct the property. DOA permits subrecipients of those other HOME programs to retain the generated program income and use it to fund activities that would otherwise be funded by HOME funds, as outlined in its contracts with subrecipients. According to 24 CFR 92.504 (c) (1) (viii), program



income is to be used for HOME expenditures before seeking reimbursement for such expenditures. Further, 24 CFR 92.502 (a) requires all program income be recorded in HUD's Integrated Disbursement and Information System (IDIS). To enable DOA to ensure federal regulations are met, DOA's contracts and program manual require subrecipients that retain program income to submit to DOA semiannual program income reports that provide information on the receipt and use of program income. For the program year ended March 31, 2015, those subrecipients reported program income of nearly \$2.4 million.

In the single audit report for FY 2013-14, we reported that DOA did not adequately review the semiannual program income reports it received from subrecipients and did not use the information provided in those reports to ensure that subrecipients used the reported program income prior to seeking reimbursement from DOA for HOME expenditures (Finding 2014-008). In its corrective action plan, DOA indicated it would make the contract and program manual requirements consistent related to the use of program income, require subrecipients to certify that program income has been used when requesting reimbursement of expenditures, and develop policies and procedures to verify subrecipient certifications.

During our FY 2014-15 audit, DOA indicated that, in July 2015, it notified subrecipients of the policy and procedure for submitting a new program income certification form to DOA. DOA further indicated that this form will enable DOA to ensure program income is used before it reimburses subrecipients for HOME expenditures. However, because corrective actions were not taken until July 2015, DOA reimbursed subrecipients for HOME expenditures during FY 2014-15 even though the subrecipients had available program income. For example, during the six-month period ended March 31, 2015, DOA reimbursed \$210,550 for HOME expenditures to one subrecipient that reported, for that same period, a beginning program income balance of \$462,700, additional program income received of \$172,300, program income spent of \$379,900, and an ending program income balance of \$255,100. Therefore, we question an undetermined amount for which DOA sought federal reimbursement during FY 2014-15 of HOME expenditures for payments made to subrecipients prior to the subrecipients' use of program income. During our FY 2015-16 audit, we will test the effectiveness of the corrective actions DOA implemented in July 2015.

Although the purpose of DOA's corrective actions is to ensure program income is used before subrecipients are reimbursed for HOME expenditures, we found that, as of January 19, 2016, DOA was not recording the program income retained by subrecipients in IDIS, as required. Doing so would provide assurances that program income is used prior to receiving reimbursement for HOME expenditures because IDIS prevents HOME funds from being drawn when program income is available and requires the State to certify that subrecipients do not have available program income when HOME funds are drawn. DOA staff indicated that they are developing a process to record program income retained by subrecipients in IDIS but have not fully developed and implemented a process due to other priorities.

In addition, as we reported in Finding 2015-004, DOA did not perform the required monitoring activities during FY 2014-15. These monitoring activities are a key component of how DOA ensures compliance with federal requirements, including those related to program income. Therefore, DOA is not assured that, during

FY 2014-15, program income retained by subrecipients was accurately reported to DOA and that the program income was used before DOA reimbursed subrecipients for HOME expenditures incurred. As a result, DOA also cannot be assured that it sought federal reimbursement for these expenditures only after program income was used.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Administration develop and implement procedures to ensure all program income for the HOME Investment Partnerships Program is recorded in the U.S. Department of Housing and Urban Development’s Integrated Disbursement and Information System.*

**Finding 2015-008: Program Income Retained by Subrecipients**

***HOME Investment Partnerships Program (CFDA #14.239)***

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

**Questioned Costs:** Undetermined

**DOA Response and Corrective Action Plan:** As the auditors noted, DOA has been working to develop procedures to ensure all program income for the HOME program is recorded in IDIS. HOME FACTS Vol. 7 No. 1 issued in January 2016 by HUD provides detailed procedures to record program income retained by subrecipients in IDIS; review local account balances when preparing for a drawdown; and make adjustments to activity funding, as necessary. DOA will implement the policy guidance to ensure program income is recorded in IDIS and drawn prior to HOME Treasury account funds.

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**Finding 2015-009: Inspection of Rental Housing Units**

In FY 2014-15, nearly \$3.6 million, or 40.2 percent of HOME expenditures, was expended under the RHD program to assist eligible entities in developing affordable rental housing units. For this program, and for rental housing unit projects funded by a prior HOME program, DOA is responsible for ensuring on-site inspections are performed in a timely manner to assess whether rental housing units comply with housing quality standards (HQS) established by HUD. According to 24 CFR 92.504 (d) (ii) (A), on-site inspections are required to be performed within 12 months of the project completion and every three years thereafter during the period of affordability, which ranges from 5 to 20 years.

When performing these inspections, DOA uses an HQS inspection checklist provided by HUD to ensure the inspections allow DOA to assess whether rental housing units are in compliance with HQS. In addition, DOA uses a spreadsheet to schedule and monitor the on-site inspections to ensure they are performed in a timely manner.

In the single audit report for FY 2013-14, we reported that DOA did not ensure on-site inspections were performed in a timely manner and did not maintain adequate documentation (Finding 2014-009). In its corrective action plan, DOA indicated that it would develop a quality control system to ensure that on-site inspections are performed in a timely manner, that HUD inspection forms are used consistently, and that documentation is collected and maintained in the project file.

During our FY 2014-15 audit, we found that, to help ensure on-site inspections are performed in a timely manner, DOA updated the spreadsheet it uses to schedule and monitor the on-site inspections to specify, for each contract, when an inspection should be performed. However, we again found that on-site inspections were not performed within the required time period. We reviewed ten contracts for which on-site inspections were performed during FY 2014-15 and found that three of the on-site inspections were not performed within the required time period. In addition, the on-site inspections were not performed during FY 2014-15 for all contracts that we had identified as having past due inspection requirements during the FY 2013-14 audit, and a backlog of past due inspections existed. The on-site inspections DOA scheduled for FY 2015-16 focus on eliminating this backlog.

During our FY 2014-15 audit, we also found that DOA made efforts to maintain documentation of the on-site inspections performed. Although we found that DOA did not maintain a completed HQS inspection checklist for three of the five on-site inspections performed prior to February 2015 that we reviewed, DOA did maintain the completed HQS inspection checklists for each of the on-site inspections performed after January 2015 that we reviewed.

Although DOA has taken steps to address our concerns, during FY 2014-15, DOA did not comply with HUD's inspection requirements and did not maintain adequate documentation of the inspections performed. If followed, DOA's plan to complete on-site inspections, as documented in the spreadsheet it uses to schedule and monitor the inspections, should enable DOA to complete on-site inspections in a timely manner in the future.

### Recommendation

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*We recommend the Wisconsin Department of Administration continue taking steps to:*

- *eliminate the backlog of past due on-site inspections;*
- *ensure future on-site inspections are performed in a timely manner; and*
- *maintain adequate documentation of on-site inspections performed, including a completed housing quality standards inspection checklist.*

**Finding 2015-009: Inspection of Rental Housing Units***HOME Investment Partnerships Program (CFDA #14.239)*

<u>Award Numbers</u>	<u>Award Years</u>
M-14-SG-55-0100	2014
M-13-SG-55-0100	2013
M-12-SG-55-0100	2012
M-11-SG-55-0100	2011
M-10-SG-55-0100	2010
M-09-SG-55-0100	2009

*Questioned Costs:* None

**DOA Response and Corrective Action Plan:** In response to the FY 2013-14 audit, DOA took corrective actions to ensure on-site inspections are performed in a timely manner, HUD inspection forms are utilized consistently, and documentation is collected and maintained in the project file. DOA will continue to use that system, which the auditors acknowledged should enable DOA to comply with HUD's inspection requirements, and will develop an inspection schedule to eliminate past due inspections.

**Finding 2015-010: Excess Balances and Lapses  
from Internal Service Funds, Accounts,  
and Individually Billable Cost Pools**

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

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

Federal rules require the State to return to the federal government the federal share of excess reserve balances accumulated in internal service funds, accounts, and individually billable cost pools, as well as any amounts used for other purposes, including lapses to the General Fund. In several past audits, including the FY 2013-14 audit, we reported concerns related to the accumulation of excess working capital reserve balances and lapses to the General Fund. We also

discussed the importance for the State to either reduce user billing rates or provide user rebates to reduce accumulated balances, which would free up funds for state agencies to spend on federal programs and maximize the federal funds available to the State. In addition, during our FY 2013-14 audit, we found that DOA did not consider an \$821,300 lapse from the human resource management individually billable cost pool when determining the federal share of lapses. As a result, DOA did not return the federal share of this lapse, which we estimated to be \$124,300 (Finding 2014-11).

During the FY 2014-15 audit, we found that DOA returned \$124,488 to the federal government in March 2015, representing the federal share of the lapse from the human resource management individually billable cost pool to the federal government. In addition, DOA indicated that it again reduced billing rates for certain internal service funds, accounts, and individually billable cost pools to help limit the accumulation of excess balances. Nevertheless, excess balances continued to accumulate and DOA continued to lapse funds from certain internal service funds, accounts, and individually billable cost pools. Because DOA both accumulated excess balances and lapsed funds to the General Fund, it returned \$1.9 million to the federal government that DOA identified as the federal government's share of the accumulated balances or lapsed funds. If DOA had better monitored working capital reserve balances and refrained from lapsing funds from its internal service funds, accounts, and individually billable cost pools, the State could have retained the \$1.9 million for use directly on federal grant programs.

We first reported that the State could have retained additional federal funding during the FY 2002-03 audit. Since FY 2002-03, DOA has returned to the federal government an estimated \$62.0 million, including interest and penalties, related to internal service fund balances and lapses that could have been used to further the goals of federal grant programs.

#### Recommendation

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

- *monitor the balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, reduce user rates or provide rebates to user agencies, or both, to reduce the balances below the maximums allowed; and*
- *discontinue making lapses from the internal service funds, accounts, and individually billable cost pools to the State's General Fund.*

#### **Finding 2015-010: Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools**

##### *Multiple Programs*

**Questioned Costs:** None

**DOA Response and Corrective Action Plan:** DOA recognizes the importance of taking measures to reduce excess balances in its internal service funds, accounts, and individually billable cost pools and, when balances are anticipated to exceed those allowed by federal rules, as appropriate, to reduce balances and maximize federal funds available to federal programs by reducing user rates or providing rebates to user agencies, or both. As the auditors noted, in FY 2014-15, DOA adjusted user rates in certain internal service funds, accounts and individually billable cost pools and in prior years has provided rebates to user agencies in an effort to reduce the working capital reserve balance to allowable levels. DOA will continue to use one or both of those tools when monitoring of estimated working capital reserve balances indicates that balances may exceed those allowed by federal rules.

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

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**Wisconsin Department of Administration  
Summary of Findings and Questioned Costs  
FY 2014-15**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-001	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Monitoring Activities*	\$ 0
2015-002	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Information Communicated to Subrecipients	0
2015-003	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report*	0
2015-005	14.239	HOME Investment Partnerships Program	Payments to Subrecipients*	6,687 Plus an Undetermined Amount
2015-008	14.239	HOME Investment Partnerships Program	Program Income Retained by Subrecipients*	Undetermined
2015-004	14.239	HOME Investment Partnerships Program	Monitoring Activities*	0

**U.S. Department of Housing and Urban Development** *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-006	14.239	HOME Investment Partnerships Program	Information Communicated to Subrecipients	\$ 0
2015-007	14.239	HOME Investment Partnerships Program	Program Income Remitted to DOA*	0
2015-009	14.239	HOME Investment Partnerships Program	Inspection of Rental Housing Units*	0

**Findings Affecting Multiple Programs**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-010 <sup>1</sup>	Multiple Programs	Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools*	\$ 0

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

\* Repeat finding from report 15-2.

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







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## Department of Children and Families ■

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The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. DCF also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). During FY 2014-15, DCF disbursed approximately \$2.0 billion, of which federal grants financed \$584.9 million.

We reviewed DCF's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for five type A programs. In addition, we followed up on DCF's progress in addressing concerns from Findings 2014-012 through 2014-023 of the FY 2013-14 audit. DCF has implemented corrective actions to address or materially correct our concerns related to Findings 2014-015, 2014-022, and 2014-023. DCF continues to work with the federal government to finalize a resolution for Findings 2014-012 and 2014-014. However, we continue to report concerns related to exceptional rate documentation for Adoption Assistance (CFDA #93.659), the timeliness of rate-setting reviews for Foster Care—Title IV-E (CFDA #93.658), case file documentation for cases funded by the Temporary Assistance for Needy Families (TANF) program (CFDA #93.558) and the Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596), untimely closure of cases funded by the TANF program for noncooperation with the State's local child support agency, and computer data matches for the TANF program. We also report new concerns related to a lack of separation of duties for rate setting for Foster Care—Title IV-E, federal reporting for Foster Care—Title IV-E, period of performance for TANF program expenditures, and subrecipient monitoring for all five programs we audited.

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

## Adoption Assistance Maintenance Payments

DCF administers Wisconsin’s foster care and adoption assistance programs and uses federal Foster Care—Title IV-E funds, federal Adoption Assistance funds, and state funds to support maintenance payments provided to foster parents or adoptive parents on behalf of eligible children under its jurisdiction. County workers are generally responsible for determining maintenance payments for children in foster care. Responsibility for determining maintenance payments for Milwaukee County children in foster care has belonged to the Division of Milwaukee Child Protective Services (DMCPS) in DCF since the start of FY 2015-16. Prior to that time, this responsibility belonged to the Bureau of Milwaukee Child Welfare (BMCW) in DCF. Special needs adoption staff in DCF are responsible for determining maintenance rates paid for children in foster care whose parents have had their parental rights terminated and who are transitioning from the foster care program to the adoption assistance program. Staff use the Wisconsin Statewide Automated Child Welfare Information System (eWiSACWIS) to enter and document the monthly maintenance payment, the child’s eligibility status for federal reimbursement, and other placement and child information.

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

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

### **Finding 2015-011: Unallowable Costs under Adoption Assistance**

Beginning with the FY 2009-10 audit and continuing through the FY 2011-12 audit, we identified concerns related to cases for children in foster care whose parents had their parental rights terminated and who were transitioning from the foster care program to the adoption assistance program. We were concerned because DCF special needs adoption staff included costs in the exceptional rate that were

unallowable for federal reimbursement under Foster Care—Title IV-E. As such, the portion of the adoption assistance maintenance payment that exceeded the allowable amounts under Foster Care—Title IV-E was also unallowable for federal reimbursement under Adoption Assistance.

As noted in the single audit report for FY 2012-13 (report 14-6), DCF has implemented corrective actions and, since the start of FY 2012-13, we have not identified any new cases that transitioned to adoption assistance that had unallowable costs included in the calculation of the exceptional rates.

However, the federal government has not resolved concerns we raised related to cases that had transitioned to adoption assistance prior to FY 2012-13 (Finding 2014-12). We are concerned because these cases may have included unallowable costs in the exceptional rates for which DCF continued to request federal reimbursement during FY 2014-15.

As part of the resolution process, DCF and the federal government agreed in July 2013 to a methodology to calculate an amount to return to the federal government representing federal reimbursements for unallowable costs included in the exceptional rate for children who were eligible under Foster Care—Title IV-E and Adoption Assistance. DCF completed its review of exceptional rates for a sample of 253 cases for children who transitioned from foster care to adoption assistance from January 2004 through June 2011. For each case, DCF recalculated and reduced the exceptional rate by amounts that are either unallowable or unsupported. The recalculated rates from this sample were expected to be used to calculate an error percentage to determine the amount DCF will return to the federal government under Foster Care—Title IV-E and Adoption Assistance.

Although the results from the sample of 253 cases were submitted to the federal government in January 2015, this issue remained unresolved at the time of our fieldwork in February 2016. As a result, DCF continued to make payments to adoptive parents that included unallowable amounts, including for cases we identified in prior audits. Therefore, we question an undetermined amount that continued to be claimed for federal reimbursement under Adoption Assistance during FY 2014-15.

### Recommendation

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*We recommend the Wisconsin Department of Children and Families continue to work with the federal government to resolve the concerns related to claiming federal reimbursement of unallowed exceptional rate payments.*

#### **Finding 2015-011: Unallowable Costs under Adoption Assistance**

##### ***Adoption Assistance*** (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1407	2014
G1502WIADPT	2015

***Questioned Costs:*** Undetermined

**DCF Response and Corrective Action Plan:** As recommended, DCF continues to work with the federal government on issues related to cases that transitioned to adoption assistance prior to FY 2012-13. As noted, DCF has submitted all required information to the federal government and continues to wait for a response from the federal government.

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### **Finding 2015-012: Adoption Assistance Exceptional Rate Documentation**

In the single audit report for FY 2013-14 (report 15-2), we also expressed concern and recommended that DCF work with the federal government to determine whether DCF's documentation policy for exceptional rates is reasonable. Specifically, we were concerned with the limited documentation required for large amounts for "personal incidentals" (Finding 2014-013).

In response to the prior year finding, DCF staff contacted the federal government in June 2015 and inquired about monetary limits on personal incidentals. However, DCF staff did not specifically inquire about the reasonability of DCF's documentation policy.

During the FY 2014-15 audit, we reviewed 40 adoption assistance cases for which both foster care and adoption assistance maintenance payments were provided. Personal incidentals were included in the exceptional rate for 32 of the 40 cases, including 5 cases in which the personal incidentals ranged from \$300 to \$600 per month. Although personal incidentals are an allowable cost, federal guidance indicates that personal incidentals are items typically purchased for the child on an occasional, as-needed basis and may include a variety of items, such as items related to personal hygiene, cosmetics, over-the-counter medications, and activities. In addition, federal guidance indicates that in order to be allowable, costs must be adequately documented and be necessary and reasonable. Based on this guidance, we are again concerned about the large amounts for personal incidentals that were included in the exceptional rates without additional documentation.

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

#### **Recommendation**

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

### Finding 2015-012: Adoption Assistance Exceptional Rate Documentation

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

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1401	2014
G1502WIFOSTER	2015

*Questioned Costs:* None

#### *Adoption Assistance* (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1407	2014
G1502WIADPT	2015

*Questioned Costs:* None

**DCF Response and Corrective Action Plan:** The Administration for Children and Families (ACF) regularly reviews DCF policies through DCF’s state plan, including the Uniform Foster Care Rate Setting Policy, which outlines how the exceptional rate is determined and documented. In addition, DCF has clearly explained its current rate-setting process to ACF as a part of the federal audit addressing cases from FY 2009-10. To date, ACF has not questioned the amount of or how exceptional rates for the cases under review were calculated outside of the unallowable costs of respite and therapy. During this review, DCF described in great detail DCF’s current process in an effort to find solutions to the cases in question from FY 2009-10.

DCF reviewed its current procedure for adoption assistance approval specifically regarding personal incidentals to ensure compliance with policy. In addition, program staff developed protocols regarding the specific limit for personal incidentals and how the amounts are reviewed by supervisors in the Special Needs Adoption Program (SNAP) and by central DCF staff to ensure compliance with policy.

DCF updated the Uniform Foster Care Rate Setting: Exceptional Narrative resource document to include additional directions related to personal incidentals and allowable costs to ensure compliance with policy. This updated document was distributed at the Uniform Foster Care Rate quarterly meeting for rate setters in February 2016 and shared with the SNAP partners in January 2016.

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## Foster Care Maintenance Rates

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

### **Finding 2015-013: Foster Care Rate Setting for Milwaukee County Cases**

Prior to FY 2015-16, responsibility for determining maintenance payments for Milwaukee County children in foster care belonged to BMCW in DCF. Since the start of FY 2015-16, this responsibility has belonged to DMCPS in DCF.

During past audits, we found that BMCW did not complete rate-setting reviews in a timely manner. DCF has taken several corrective actions to address our previous findings, including establishing quarterly meetings with rate-setting coordinators to discuss compliance with departmental rate-setting policies, such as rate-setting timeliness requirements, and upgrading eWiSACWIS to improve rate-setting functionality. In addition, DCF has developed a monitoring report to assist caseworkers and supervisors in identifying cases that are due for rate reviews. However, the monitoring report was not used by all DCF rate-setting staff from February 2014 through October 2014 because it contained incomplete information.

The corrective actions have resulted in improvement. For example, for the FY 2011-12 audit, we found untimely rate-setting reviews for 11 of the 40 BMCW cases we reviewed. For the FY 2013-14 audit, we found untimely rate-setting reviews for 5 of the 40 BMCW cases we reviewed (Finding 2014-016).

Although some improvements have been made, DCF needs to continue its efforts to ensure Milwaukee County rate-setting reviews are completed in a timely manner. During the FY 2014-15 audit, we found that BMCW did not complete timely rate-setting reviews for 7 of the 40 cases we reviewed. For example, a rate-setting review for one case was completed on October 9, 2013, and another review should have been completed by April 9, 2014. However, the next rate-setting review was not completed until October 2, 2014, when the maintenance payment increased by \$192. The October 2014 rate-setting review was completed approximately six months later than DCF's policy requires. It is possible that the circumstances that caused the caseworker to increase the monthly maintenance rate existed earlier and, if the rate had been reviewed on April 9, 2014, the foster parent would have been provided the higher maintenance payment to care for the child at that time.

### **Recommendation**

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*We again recommend the Wisconsin Department of Children and Families continue its efforts to ensure that the Division of Milwaukee Child Protective Services complies with department policy and completes foster care maintenance rate-setting reviews every six months.*

**Finding 2015-013: Foster Care Rate Setting for Milwaukee County Cases***Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1401	2014
G1502WIFOSTER	2015

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** DMCPs monitors foster care rate reviews through the work of the on-site Maximus contract staff. Maximus sends a review reminder to the two ongoing agency partners, SaintA and Children’s Hospital of Wisconsin Community Services, during the third week of each month indicating rate reviews coming due in the next one- to four-week period. If a rate review is overdue, the agency is notified and is required to provide a reason why the rate review was not conducted in a timely manner. The overdue rate review is commonly completed within two business days of receipt of the overdue notice. DMCPs administrative staff members hold quarterly status meetings that include tracking the rate review process and the data received by Maximus as well as planning and implementing any strategies needed to improve timely review.

**Finding 2015-014: Foster Care Rate Setting for the Balance of the State Cases**

Generally, Wisconsin counties are responsible for determining foster care maintenance payments that should be paid on behalf of foster care children in the balance of the state (in counties other than Milwaukee). During the FY 2013-14 audit, we found untimely rate-setting reviews for 5 of the 22 county cases we reviewed (Finding 2014-017).

The corrective actions that DCF has taken to address the rate-setting review concerns for Milwaukee County cases, such as establishing quarterly rate-setting meetings, making eWiSACWIS upgrades, and developing a rate-setting monitoring report, also apply to the rate-setting review concerns in the balance of the state.

Although some improvements have been made, DCF needs to continue its efforts to ensure counties complete rate-setting reviews in a timely manner. During the FY 2014-15 audit, we found county staff did not complete timely rate-setting reviews for 2 of the 25 county foster care cases we reviewed. For example, a county foster care case that had a rate-setting review completed on November, 13, 2014, should have had another review completed by May 13, 2015. However, the next rate-setting review was not completed until July 17, 2015, when the maintenance payment decreased by \$343. The July 2015 rate-setting review was completed more than two months later than DCF’s policy requires. It is possible that the

circumstances that caused the caseworker to reduce the monthly maintenance rate existed earlier and, if the rate had been reviewed on May 13, 2015, the State would have been able to fund care for the child at a lower cost at that time.

### Recommendation

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

#### **Finding 2015-014: Foster Care Rate Setting for the Balance of the State Cases**

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

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1401	2014
G1502WIFOSTER	2015

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** The Division of Safety and Permanence has implemented quarterly statewide meetings for foster care rate setters during which rate-setting requirements and data are reviewed. Standing agenda items include review of the Rate Setting Timeliness report and any changes to eWiSACWIS related to timely completion of rate-setting responsibilities. Rate-setting timeliness data are also reviewed at the DCF regional meetings. Overall rate-setting timeliness has improved; specifically in November 2014 when 74 percent of rate settings were timely; and in November 2015 when 77 percent of rate settings were timely. DCF continues to work with all counties, targeting those with less than 80 percent of timely rate settings.

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#### **Finding 2015-015: Separation of Duties for Foster Care Maintenance Rate Setting**

As noted, DCF administers Wisconsin’s foster care program and uses federal Foster Care—Title IV-E funds and state funds to support maintenance payments provided to foster parents on behalf of eligible children. County and DCF staff use eWiSACWIS to, among other things, document and enter the monthly maintenance rates paid to foster parents.

The monthly maintenance rate is calculated using a “basic rate” and two other rates, if determined necessary based on the needs of the child. The basic rate is based on the age of the child. Any “supplemental rate” is determined through the completion of an assessment using the CANS tool, which is used to calculate the



amount of the supplemental rate based on the specific needs and characteristics of the child. Any “exceptional rate” is intended to provide for the costs of caring for a child whose needs are not covered by the basic and supplemental rates.

DCF policy states that caseworkers are responsible for providing designated rate setters with a description of the child’s condition, the recommended monthly maintenance rate, and justification for any supplemental or exceptional rate recommendation. After reviewing the recommendation and any documentation submitted by the child’s caseworker, the rate setter approves, denies, or modifies the maintenance rate. Ideally, the caseworker would enter the recommended maintenance rate into eWiSACWIS and the rate setter would approve, deny, or modify the rate in eWiSACWIS.

It is important to properly separate the duties of entering and approving maintenance rates in eWiSACWIS to ensure unauthorized or incorrect rates are not paid to foster parents. For example, if the same person has the ability to both enter and approve a maintenance rate in eWiSACWIS, that person could enter an unauthorized or inaccurate rate, and the rate could be paid to the foster parents without detection.

During the FY 2013-14 audit, we found that DCF had not programmed eWiSACWIS to prohibit the rate setter from both entering and approving a maintenance rate or modifying a previously entered rate. Additionally, DCF policies did not specifically require that the person approving the maintenance rate be separated from the person entering the rate into eWiSACWIS. In a prior audit memorandum, we recommended that DCF program eWiSACWIS to prevent the same person from both entering and approving maintenance rates or implement compensating controls to limit the risks in this area. In its response, DCF indicated that staff believed corrective action did not need to be taken because rate setters are not involved in completing the CANS assessment and, therefore, cannot affect the supplemental rate. In addition, a secondary, higher level of approval is generally completed by another rate setter for Milwaukee County foster care cases. DCF concluded that these factors sufficiently reduced the separation of duties risks.

For the FY 2014-15 audit, we reviewed 65 foster care cases and found no documented separation of duties in the rate-setting process for 31 cases. As a result, we were unable to verify that a caseworker recommended a maintenance rate and that the rate setter reviewed and approved the rate. Therefore, DCF was at an increased risk that unauthorized or inaccurate rates were paid to the foster parents.

Based on our testing, it also appears as if the factors that DCF previously identified as limiting the separation of duties risks are not consistently present. For 10 of the 65 foster care cases, the rate setter was also involved in the CANS process, which determines the supplemental rate, and for 6 of the 10 cases, the rate setter was the only individual involved in the CANS process. Therefore, it appears as if rate setters can affect the supplemental rate. In addition, at least 19 of the 40 cases that related to Milwaukee County had no evidence of a secondary, higher level of approval completed by another rate setter. Therefore, we were unable to verify that there is generally a secondary, higher level of approval for Milwaukee County cases. We again discussed our concerns with DCF staff, who indicated that it is not practical to program eWiSACWIS to ensure the rate-setting functions in eWiSACWIS are

separated. In addition, they believe there are instances, such as rate corrections, when it is more efficient for one individual to both enter and approve a rate.

We continue to believe that the most effective control is to program eWiSACWIS to prevent a rate setter from both entering and approving maintenance rates. However, if this is not practical, DCF should develop compensating controls to limit the risk of the same person both entering and approving the maintenance rates, or to detect when such instances occur and take steps to ensure the rates are appropriate. For example, DCF could periodically run a report to identify all cases for which the same person both entered and approved rates, and verify that the rates are appropriate.

### Recommendation

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*We again recommend the Wisconsin Department of Children and Families program eWiSACWIS to prevent the same person from both entering and approving maintenance rates or implement compensating controls to limit the risks in this area. In addition, we recommend the Department specify in its policies that case workers, and not rate setters, are to develop and maintain documentation of CANS assessments and determinations of recommended maintenance rates.*

#### **Finding 2015-015: Separation of Duties for Foster Care Maintenance Rate Setting**

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

<u>Award Numbers</u>	<u>Award Years</u>
G1402WI1401	2014
G1502WIFOSTER	2015

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** It is important to note that while either the caseworker or the rate setter can enter the rate setting into eWiSACWIS, only the rate setter can approve a foster care rate. The DCF Uniform Foster Care Rate Setting Policy does not require the caseworker to supply the information to establish the rate to the rate setter via the eWiSACWIS system. Rather, the caseworker is required to complete the CANS assessment, which is then reviewed and approved by a supervisor. Based on the CANS results approved by the caseworker's supervisor, a supplemental rate is established that the rate setter cannot modify from the rate-setting page.

DCF is implementing compensating controls to limit the risk of the same person both entering and approving foster care rates and to prevent any such instances from occurring. At the November 2015 rate setters meeting DCF highlighted the need to have separate approving individuals for the CANS and the rate setting. DCF also emphasized that the rate setter must approve the rate in cases where clerical staff enter any portion of the rate into the eWiSACWIS system. DCF is compiling an accurate list of rate setters

to be included in monthly reviews to ensure only those authorized individuals are approving rate settings. This monitoring tool is expected to be implemented during the first quarter of 2016.

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## **Finding 2015-016: Federal Reporting and Claiming of Expenditures for Foster Care—Title IV-E**

DCF receives federal funds under Foster Care—Title IV-E to help provide safe, appropriate substitute care for children who are under the State’s jurisdiction and need temporary placement and care outside their homes.

As a part of receiving federal funds under Foster Care—Title IV-E, DCF is required to prepare a quarterly expenditure report. This report includes payments to foster care providers for federally eligible cases and program administration costs. The report is critical because it is used to calculate the federal government’s share of program costs. Preparation of the report is complex and time consuming because costs are accumulated from various sources, including eWiSACWIS, the agency’s accounting system, various time studies, and the Central Office Reporting (CORE) system. Amounts from these sources are manually entered into various spreadsheets that are used to calculate the amounts included in the report and the claim for federal reimbursement.

During the FY 2014-15 audit, we tested the expenditure report for the quarter ended December 31, 2014. We identified that, due to a DCF oversight, DCF included January 2015 cost information from CORE. As a result, DCF over-claimed \$12,602 of federal reimbursement for Foster Care—Title IV-E.

We discussed this error with DCF staff, who agreed to correct the error and, in effect, return the over-claimed amount when submitting the expenditure report for the quarter ended December 31, 2015.

### **Recommendation**

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*We recommend the Wisconsin Department of Children and Families take more care to ensure compliance with federal requirements related to reporting for Foster Care—Title IV-E.*

### **Finding 2015-016: Federal Reporting and Claiming of Expenditures for Foster Care—Title IV-E**

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

<u>Award Number</u>	<u>Award Year</u>
G1502WIFOSTER	2015

**Questioned Costs: \$12,602**

**DCF Response and Corrective Action Plan:** DCF concurs with the finding. DCF has corrected the error and will return the over-claim on the expenditure report for the quarter ended December 31, 2015, due March 31, 2016.

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## Case File Documentation

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

### Finding 2015-017: Child Care Case File Documentation

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

In prior audits, we have reported concerns related to caseworkers not following DCF policy for obtaining and maintaining all of the required documentation to verify eligibility for the child care subsidy program. During the FY 2013-14 audit, we identified 7 cases out of the 30 we reviewed that did not contain all of the documentation to support the eligibility determination (Finding 2014-018). In FY 2014-15, DCF returned \$12,149 to the federal government for costs that were questioned in the FY 2013-14 audit.

In its prior audit corrective action plan, DCF stated that a new targeted case review process took effect in January 2015, which changed the review process to occur quarterly rather than annually. DCF also noted that the policy manual would be

updated to make it more user friendly and that more training sessions and increased access to training resources would be available for caseworkers.

During our current audit, we verified that DCF began performing targeted case reviews on a quarterly basis in January 2015. DCF reviewed 180 cases for the first quarter of 2015, including 50 cases from Milwaukee County and 130 cases from the balance of the state, and 200 cases for the second quarter of 2015, including 50 cases from Milwaukee County and 150 cases from the balance of the state. The reviews focused on whether caseworkers verified and documented that the participant was in a qualified activity prior to the authorization of a child care subsidy. In addition, we noted that the policy manual was updated to an electronic format, which is more user friendly. Also, DCF indicated that more training sessions and increased access to training resources for caseworkers began during FY 2014-15.

Despite these efforts, we again identified concerns related to documentation for child care subsidy cases during the FY 2014-15 audit. We reviewed case file documentation for 30 cases that were eligible for and received a child care subsidy between April 1, 2014, and March 31, 2015. Of these cases, 20 cases were determined eligible for the first time during our testing period, and 10 cases were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. We identified three cases that were determined eligible for the first time during our testing period that did not contain the necessary documentation in the electronic case files to support the eligibility determination. Two of the three cases had no documentation to support the participant's social security number and citizenship, and one case had no documentation to support the qualified activity.

We brought our concerns to the attention of DCF staff. We note that although all required fields in CARES were completed to allow CARES to make eligibility determinations for all three cases, DCF had not, at the time of our fieldwork in August 2015, obtained all the necessary supporting documentation for the determinations. Therefore, we cannot conclude that these cases were eligible for federal reimbursement. We determined that these cases were paid \$7,053, of which we question amounts charged to federal accounts: \$5,680 under the TANF program and \$1,233 under the CCDF Cluster.

We also identified one case, which was determined eligible for the first time before our testing period, in which the participant did not report losing a job within the required ten business days. DCF stated that this case will be referred to MECA for review of a potential overpayment.

In addition, we noted a variety of other concerns with 12 cases, including 6 cases that were determined eligible for the first time during our testing period and 6 cases that were determined eligible for the first time before our testing period. We noted:

- two cases in which the wrong code was used for age and citizenship verification;

- nine cases in which the wrong code was used for age verification; and
- one case in which the wrong code was used for citizenship verification.

However, we do not disagree with the eligibility determinations because we could determine, through discussions with DCF staff, that the cases met the eligibility criteria.

**Recommendation**

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

**Finding 2015-017: Child Care Case File Documentation**

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1402WITANF	2014
G-1402WITAN3	2014
G-1502WITANF	2015
G-1502WITAN3	2015

***Questioned Costs: \$5,680***

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

<u>Award Numbers</u>	<u>Award Years</u>
G1402WICCDF	2014
G1502WICCDF	2015

***Questioned Costs: \$1,233***

**DCF Response and Corrective Action Plan:** The Division of Early Care and Education (DECE) will continue the quarterly Target Case Review (TCR) process that became effective January 2015. The TCR reviews will continue to take place on a quarterly basis in order to identify documentation issues in an ongoing fashion rather than at the end of the calendar year. The TCR process will continue to review up to 800 child care cases across the state compared to the 525 case reviews completed in previous years. As before, each county will have a minimum number of cases reviewed depending on each county’s overall child care caseload. The current TCR process will allow DECE the additional flexibility to focus on areas where concerns are identified in previous quarters. It should be noted that during a recent regional Wisconsin Shares meeting all counties in attendance were very

much in favor of the TCR process as it allows for the identification of potential eligibility issues throughout the fiscal year.

DECE updated the format of the Wisconsin Shares handbook to make it more user friendly. The Wisconsin Shares handbook will now mirror the FoodShare and W-2 handbooks, which will also add an additional level of consistency for eligibility staff when addressing policy questions.

DECE recently held regional Wisconsin Shares meetings with local county staff and supervisors to discuss specific child care policy-related questions and to focus specifically on the proper use of verification documentation that is required in both electronic and paper child care eligibility files.

DECE has completely overhauled the new worker and ongoing worker training curriculum and has continued to provide more training opportunities to child care eligibility and authorization staff across the state to ensure consistent application of all Wisconsin Shares rules and regulations.

DECE is researching the use of the Medicaid Birth (MB) verification code to verify a child's citizenship and age. This code is widely used across federal entitlement programs in Wisconsin, such as FoodShare and BadgerCare. In order to clarify its use across the child care program, the Bureau of Early Learning and Policy (BELP) will add this verification code to the Wisconsin Shares policy manual.

### **Finding 2015-018: W-2 Case File Documentation**

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

In past audits, we have reported concerns related to caseworkers not following DCF policy for obtaining and maintaining all of the required documentation to verify eligibility for the W-2 program. During the FY 2013-14 audit, we identified 21 cases out of the 60 we reviewed that did not contain all documentation to support the eligibility determination and recommended DCF continue its efforts to address concerns in this area (Finding 2014-019).

In the single audit report for FY 2013-14, we described DCF's ongoing efforts to address concerns in this area. Those efforts included informing the W-2 agencies of the finding at a meeting, reviewing cases for complete documentation of eligibility determinations, and following up with W-2 agencies to obtain any missing

documentation. During the FY 2014-15 audit, we found that DCF continued to take corrective actions aimed at improving its documentation of eligibility requirements. DCF again informed the W-2 agencies of the finding at a meeting in April 2015 and continues to review cases for complete documentation of eligibility determinations.

Despite these ongoing efforts, we again identified concerns related to documentation of W-2 cases during the FY 2014-15 audit. We reviewed the case file documentation for 30 cases eligible for and receiving W-2 benefit payments through CARES between April 1, 2014, and March 31, 2015. Specifically, we reviewed 20 cases that were determined eligible for the first time during our testing period and 10 cases that were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. We found 14 cases that did not contain all of the necessary documentation in the electronic case files to support the eligibility determinations, although all required fields were completed to allow CARES to make eligibility determinations. These cases including 8 cases that were determined eligible for the first time during our testing period and 6 cases that were determined eligible for the first time before our testing period. We found:

- two cases in which the electronic case files did not include documentation to verify the social security number or residency;
- six cases in which the electronic case files did not include documentation to verify that a school-aged child was enrolled in school;
- one case in which the documentation to verify that a school-aged child was enrolled in school was not properly completed;
- three cases in which the electronic case file did not include a signed application; and
- two cases in which the electronic case files did not include a timely signed application.

We brought our concerns to the attention of DCF staff who took actions to locate or verify the missing information for eight of these cases, and we concluded that DCF did receive and include the required information in the electronic case files. Therefore, we do not question eligibility. However, we cannot conclude that the remaining six cases were eligible for federal reimbursement because, at the time of our fieldwork in August 2015, DCF had not obtained the necessary information to verify school enrollment or had obtained signed applications late. We determined that these six cases were paid \$9,367, of which we question \$468 charged to federal accounts for the TANF program.

#### **Recommendation**

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



**Finding 2015-018: W-2 Case File Documentation***Temporary Assistance for Needy Families (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-1402WITANF	2014
G-1402WITAN3	2014
G-1502WITANF	2015
G-1502WITAN3	2015

**Questioned Costs:** \$468

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. In 2015, DCF reviewed W-2 applications statewide and worked with contractors to improve the use of verification codes in CARES Worker Web (CWW). In March 2015, DCF updated the CWW system to support the policy requiring all members of a W-2 group to provide either a social security number (SSN) or an SSN application date if the group member has no SSN. DCF explored a data exchange with the Department of Public Instruction (DPI) to verify school enrollment, but DPI was unable to take on the project due to other priority system work. For 2016, DCF will inform W-2 contractors of this finding and require caseworkers to document W-2 eligibility according to policy. DCF will continue monitoring the requirement to obtain and maintain supporting documentation for W-2 eligibility determinations, and it will expand its monitoring to include W-2 eligibility reviews in its state sample, in addition to applications. The update will allow DCF to review cases in a manner similar to the Legislative Audit Bureau's single audit reviews, which look at both W-2 applications and eligibility reviews. DCF will continue to identify automated system upgrades that will assist agencies in obtaining and maintaining supporting documentation for W-2 eligibility determinations.

**Finding 2015-019: Noncooperation with Child Support**

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

Of the 20 cases we reviewed during the FY 2013-14 audit, we identified 12 that were not closed on the eighth working day after the noncooperation notice was received and, therefore, these participants received W-2 benefits for which they were not eligible. We recommended that DCF ensure that caseworkers close cases in which W-2 participants have not cooperated with child support agencies, in accordance with DCF policy (Finding 2014-020).

In its ongoing efforts to address concerns in this area, DCF implemented program changes in March 2015 to automatically send child support noncooperation notices to W-2 participants, which should help caseworkers process cases in a timely manner. DCF also issued an operations memo in March 2015 to discuss the program changes and provide policy clarifications. At a meeting in April 2015, DCF discussed the audit concerns with staff from all of the W-2 agencies. In addition, DCF plans to create reports to track the timeliness of caseworkers' actions to send child support noncooperation notices and close cases when appropriate. DCF also plans to review a limited number of W-2 cases that meet the criteria for child support noncooperation. Because the majority of corrective actions were not implemented until the end of or after our testing period, concerns in this area could be expected to continue during our FY 2014-15 audit period.

At our request, DCF provided all cases that had a noncooperation notice in CARES during the period between April 1, 2014, and March 31, 2015. There were 549 cases that met this criterion. We reviewed a selection of 20 cases that appeared to have met the criteria of a W-2 participant receiving a payment and then a notice of noncooperation. We identified that 11 of the 20 cases were not closed on the eighth working day after the noncooperation notice was received and, therefore, these participants received W-2 benefits for which they were not eligible. We provided the results of our review to DCF staff who calculated and established overpayments for 9 of the 11 cases in the amount of \$6,357. Because the overpayments for each of the 2 remaining cases was less than \$75, these overpayments were not recouped as allowed by DCF policy. Overall, we determined 9 cases were overpaid \$6,357, of which we question \$318 charged to federal accounts for the TANF program.

**Recommendation**

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

**Finding 2015-019: Noncooperation with Child Support**

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1402WITANF	2014
G-1402WITAN3	2014
G-1502WITANF	2015
G-1502WITAN3	2015

**Questioned Costs: \$318**

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. In March 2014, DCF made program changes to allow workers to send notices of noncooperation to W-2 participants via CARES rather than manually. DCF changed the time frame required for workers to close cases where W-2 participants have not cooperated with child support agencies (CSAs) and clarified the policy. Prior to March 2015, workers were required to “immediately” act upon notices of noncooperation and resolve the noncooperation with child support or close the cases within eight working days. After March 2015, caseworkers have seven calendar days to send out the notice of noncooperation with child support to W-2 participants and eight working days from the date of the notice to resolve the noncooperation with the CSA or close the case. In an ongoing effort to address this finding, in 2016 DCF will monitor agency staff to ensure that cases are being processed according to the updated policy. In addition, DCF is convening a workgroup with the Bureau of Child Support in 2016 to focus on the collaborative working relationships between CSAs and W-2 agencies, which will include ensuring cases are processed accurately and timely.

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### **Finding 2015-020: Computer Data Matches**

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

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

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

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

The SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found during the FY 2013-14 audit that DCF completed the required data matches for SSA, SWICA, and UC, we reported that W-2 agencies continued to be untimely in following up on the SWICA and UC data match discrepancies, despite the enhancements to CARES and ongoing efforts to address concerns in this area. We also reported that DCF had not completed the required data match with the INS, which still had not programmed its computers to allow for data matches. Finally, we reported that DCF continued to take steps to work with DHS, which is primarily responsible for maintaining and operating CARES, to complete the IRS data match, although no IRS data match had been performed during FY 2013-14. We recommended that DCF continue its efforts to ensure W-2 agencies follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. We also recommended that DCF ensure that the appropriate corrective actions are taken by April 30, 2016, to avoid a federal penalty for the failure to meet the IEVS requirements for FY 2007-08 (Finding 2014-021).

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

- discussed the SWICA and UC audit concerns with staff from all of the W-2 agencies at a meeting in April 2015;
- made updates to CARES in March 2015 that now require caseworkers to enter comments prior to completing their review of a discrepancy, and discrepancies are now assigned to specific program areas and are easier for caseworkers to find in CARES;
- provided technical assistance to W-2 agencies that requested assistance; and
- worked with DHS to complete the IRS data match for 2012.

Because the majority of corrective actions were not implemented until the end of or after our testing period, concerns in this area could be expected to continue during our FY 2014-15 audit period.

We tested the follow-up efforts for a selection of five cases in which a SWICA data match discrepancy occurred between April 2014 and March 2015. For the cases selected, we reviewed CARES to determine if the caseworker documented within 45 days of the data match date a review and resolution of the discrepancy, as required by DCF's policy. We found that for two of the five cases, the caseworker did not document a review and resolution of the SWICA data match discrepancy within 45 days of the data match date.

We also tested the follow-up efforts for a selection of five cases in which a UC data match discrepancy occurred between April 2014 and March 2015. We found that for all five cases, the caseworker did not document a review and resolution of the UC data match discrepancy within 45 days of the data match date.

Based on this testing, it appears that additional efforts are needed to ensure that caseworkers document the follow-up and resolution for data match discrepancies in a timely manner. We provided our findings to DCF central office staff, who agreed with our findings and noted that, based upon their review, there were overpayments totaling \$4,423 during our testing period for three of the five cases with a SWICA data match discrepancy that we reviewed. DCF had previously identified an overpayment for one of the three cases. However, the overpayment claim was not processed until our audit inquiries in October 2015. DCF identified the other two overpayments as a result of our inquiries and processed the overpayment claims in October 2015. Of the \$4,423 in overpayments, we question \$221 charged to federal accounts for the TANF program. DCF does not believe there are any potential overpayments for the five UC data match discrepancies that we reviewed.

Because W-2 agency caseworkers are not consistently following up on data match discrepancies in a timely manner, the State is not assured that the most recent and reliable data have been used to make eligibility determinations and to establish the level of benefits and assistance received. Therefore, it is possible that some individuals received TANF-funded benefits for which they were not eligible.

In addition, we followed up on the INS and IRS data match concerns. Because the INS had still not done the necessary computer programming, DCF was unable to perform the INS data match during our review period. During FY 2014-15, DCF worked with DHS to perform the IRS data match for unearned income for 2012. Federal regulations prohibit access to IRS information by outside personnel, including auditors. Therefore, we obtained a list of cases from DCF, with identifying information removed, that DCF reviewed for potential overpayments. We found that overpayments of \$4,730 identified by DCF for four cases were processed in a timely manner.

DCF received the data matches for unearned income for 2013 from DHS in July 2015. In addition, DCF is working with the IRS to acquire IRS certification in order to complete the entire IRS data match process at DCF. Thus, it is anticipated that DCF will complete the entire IRS data match process for unearned income for 2014. We

will review DCF’s efforts to review the 2013 and 2014 unearned income data matches during the FY 2015-16 single audit.

As noted in last year’s single audit report, we first reported this finding for the FY 2003-04 single audit (report 05-5). As discussed in Note 3B to the Schedule of Expenditures of Federal Awards, the federal government assessed a penalty for failure to meet the IEVS requirements for FY 2003-04 and FY 2007-08. Because the State had not taken appropriate corrective actions by September 30, 2007, DCF’s federal fiscal year (FFY) 2014-15 TANF award was reduced by \$4,730,282, and the State was required to spend an additional \$4,730,282 in state funds in FFY 2015-16 that cannot be counted toward the State’s maintenance-of-effort requirement. In addition, the federal government informed DCF of a \$4,763,580 penalty for failure to meet the IEVS requirements for FY 2007-08, which will be waived if DCF takes appropriate corrective actions. In April 2015, DCF submitted a modified corrective compliance plan to the federal government that stated DCF would take appropriate corrective actions by December 31, 2016, instead of April 30, 2016, as included in the original corrective compliance plan. However, as of January 31, 2016, DCF had no response from the federal government about the submitted modified corrective compliance plan. To monitor DCF’s progress with its corrective actions, the Joint Committee on Finance directed DCF to report quarterly to the Committee. The first quarterly report was submitted on April 29, 2015, with additional quarterly reports submitted on July 31, 2015, November 2, 2015, and January 31, 2016.

**☑ Recommendation**

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

**Finding 2015-020: Computer Data Matches**

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1402WITANF	2014
G-1402WITAN3	2014
G-1502WITANF	2015
G-1502WITAN3	2015

***Questioned Costs: \$221***

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. With regard to ensuring W-2 agencies follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases, DCF reviews agency data on a weekly

basis and offers technical assistance to agencies that are not complying in a timely manner. This monitoring and assistance will continue throughout 2016 until agencies are fully compliant. In addition, DCF will complete in 2016 the development of a discrepancy data mart to provide easier access to data match resolution data.

In addition to the above, with regard to ensuring that the appropriate corrective actions are taken to avoid the penalty for the failure to meet the IEVS requirements for FY 2007-08, DCF is generally complying with the modified TANF Corrective Compliance Plan submitted to the U.S. Department of Health and Human Services (DHHS) on April 15, 2015. DCF:

- completed the required data matches for unearned income reported by the IRS for tax year 2012 on April 30, 2015;
- completed the required data matches for unearned income reported by the IRS for tax year 2013 on October 30, 2015; and
- will complete the required data matches for unearned income reported by the IRS for tax year 2014 without DHS assistance by the end of December 2016, if there are no delays in obtaining certification from the IRS to perform the data match.

DCF has taken the following steps to obtain certification:

- On October 20, 2015, the IRS reviewed and accepted the Safeguard and Security Report as certification that federal tax information (FTI) is adequately protected within DCF.
- The Department prepared the physical space to process FTI in compliance with the IRS safeguarding requirements as described in IRS Publication 1075. These preparations included: secure storage of FTI, laptop configured to IRS specifications, secure printer and shredder, scanner and Kofax license, a post office box to receive third-party verification, and a mailroom lock box to secure third-party verification.

DCF will take the following steps to complete the certification process to allow it to complete the IRS data match for 2014 wholly within DCF. These steps include:

- create and submit the Disclosure of Information to Federal, State, and Local Agencies IRS Computer Matching Agreement to the IRS by the end of 2015;

- obtain secure data transfer software and license by February 29, 2016; and
- complete all FTI security training for relevant staff by April 18, 2016.

### **Finding 2015-021: TANF Period of Performance**

DCF is responsible for administering the W-2 program, which is funded by the State, the federal TANF program, and other sources. DCF has contracted with private entities to administer the W-2 program at the local level. DCF’s payments to the private entities include both capitated payments and performance-based payments. However, DCF charges federal TANF accounts and requests federal reimbursements based on the private entities’ actual expenditures, which are regularly reported to DCF.

Federal regulations related to period of performance require that non-federal entities charge to the TANF award only costs resulting from obligations incurred during the award’s funding period and pre-award costs specifically authorized by the federal awarding agency. For example, costs charged to the FFY 2014-15 TANF award should represent obligations incurred from October 1, 2014, through the end of the award period, or costs that were specifically authorized if incurred before October 1, 2014. During the FY 2014-15 audit, we tested 20 transactions that DCF charged to federal TANF accounts to ensure that, among other things, they represented costs incurred within the specific award’s period of performance. We identified one transaction that DCF processed in April 2015 to record \$876,307 in costs the private entities reported as being incurred between February 2014 and August 2014. Therefore, these costs should have been charged to the FFY 2013-14 federal TANF award. However, due to a DCF oversight, DCF charged these costs to the FFY 2014-15 TANF award. We question these costs because they represented costs incurred by the private entities before the start of the FFY 2014-2015 award period and because DCF did not receive specific authorization from the federal awarding agency to charge these pre-award costs to the FFY 2014-15 TANF award.

**Recommendation**

*We recommend the Wisconsin Department of Children and Families take more care to ensure compliance with federal requirements related to period of performance for the Temporary Assistance for Needy Families program.*

#### **Finding 2015-021: TANF Period of Performance**

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1502WITANF	2015
G-1502WITAN3	2015

**Questioned Costs: \$876,307**



**DCF Response and Corrective Action Plan:** DCF concurs with the finding. DCF will transfer the questioned expenditures to the FFY 2013-14 TANF award and will take greater care to charge expenditures to the appropriate award in force during the period of performance.

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## **Finding 2015-022: Subrecipient Monitoring**

DCF receives funding under the federal Adoption Assistance program, the federal Foster Care—Title IV-E program, and the federal Child Support Enforcement program to administer the respective programs. DCF also receives federal funding under the TANF program to administer public assistance programs, such as the W-2 program and the Wisconsin Shares child care subsidy program. In addition, DCF receives funding under the federal CCDF Cluster, which it also uses to administer the Wisconsin Shares child care subsidy program. During FY 2014-15, all five programs were subject to the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (Uniform Guidance) for all incremental funding provided on or after December 26, 2014.

The Uniform Guidance supersedes and streamlines the requirements of eight previously issued OMB Circulars. The Uniform Guidance was issued on December 26, 2013, but was not effective until December 26, 2014, in order to provide recipients of federal funds, including DCF, time to prepare for and implement procedures to ensure compliance with these requirements.

DCF subawards funds to subrecipients, such as counties, W-2 agencies, and nonprofit organizations. The Uniform Guidance includes several new requirements related to subrecipient monitoring. However, DCF did not implement procedures to ensure that all Uniform Guidance subrecipient monitoring requirements were met for FY 2014-15. We identified concerns in three areas.

First, the Uniform Guidance requires DCF to communicate several items to subrecipients at the time of the subaward. For example, DCF must ensure that the subaward is clearly identified to the subrecipient as such. Other information also required to be communicated includes the Federal Award Identification Number, the federal award date, the total amount of federal funds obligated to the subrecipient, the federal awarding agency, and the CFDA number and name. We reviewed county contracts for calendar year 2015 subawards funded, in part, under Adoption Assistance, Foster Care—Title IV-E, Child Support Enforcement and CCDF. Based on the federal guidance related to the subaward effective date, these are the first county subaward contracts subject to the Uniform Guidance. Although the contracts included some of the items required by the Uniform Guidance, we found that the contracts did not include any of the required items listed above.

Second, the Uniform Guidance now requires DCF to evaluate each subrecipient’s risk of noncompliance with, among other things, federal requirements for purposes of determining the appropriate nature and level of subrecipient monitoring. Although DCF monitors county efforts to fulfill program objectives, DCF staff indicated

that they do not have a formal county risk evaluation process to evaluate the risk of noncompliance with federal requirements for purposes of determining the appropriate subrecipient monitoring. DCF staff indicated that they perform risk evaluations. However, the evaluations do not assess the risk of noncompliance with federal requirements for the purposes of determining the appropriate subrecipient monitoring. In addition, DCF could not provide documentation of the evaluation process.

Third, the Uniform Guidance requires DCF to monitor the activities of each subrecipient as necessary to ensure compliance with, among other things, federal requirements. DCF staff indicated that they perform on-site monitoring for county subawards funded under Child Support and CCDF, and they provided documentation of the on-site reviews performed during FY 2014-15. For subawards funded under Foster Care—Title IV-E and Adoption Assistance, DCF staff indicated that subrecipient monitoring is performed through the internal review of reports and phone calls. However, at the time of our fieldwork, staff were unable to provide sufficient documentation to support this review. Therefore, we were unable to verify that monitoring activities occurred for these programs.

Although our testing focused on counties, it is likely that our concerns extend to other subrecipients. For example, our limited review of W-2 subaward contracts with two nonprofit organizations found these contracts did not include the required items that we noted were missing from the county contracts.

**Recommendation**

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*We recommend the Wisconsin Department of Children and Families implement policies and procedures and maintain documentation to ensure compliance with the Uniform Guidance subrecipient monitoring requirements.*

**Finding 2015-022: Subrecipient Monitoring**

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

<u>Award Numbers</u>	<u>Award Years</u>
G-1502WITANF	2015
G-1502WITAN3	2015

***Questioned Costs:*** None

***Child Support Enforcement (CFDA #93.563)***

<u>Award Number</u>	<u>Award Year</u>
G1504WICSES	2015

***Questioned Costs:*** None

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

<u>Award Number</u>	<u>Award Year</u>
G1502WICCDF	2015

*Questioned Costs:* None

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

<u>Award Number</u>	<u>Award Year</u>
G1502WIFOSTER	2015

*Questioned Costs:* None

*Adoption Assistance* (CFDA #93.659)

<u>Award Number</u>	<u>Award Year</u>
G1502WIADPT	2015

*Questioned Costs:* None

**DCF Response and Corrective Action Plan:** DCF has improved the subaward identification. Contracts and/or solicitation documents communicate CFDA, subaward contract start and end dates, and subaward funding amount. The postponement of the STAR Supplier Contract Management module has delayed DCF's efforts to re-engineer the subaward process, but DCF strives for complete compliance in future subawards. DCF's solicitation process to evaluate and select subrecipients involves a very formal process for determining risk prior to award. As part of the evaluation of responses to an RFP, a team of DCF and external subject matter experts reviews potential subrecipients' organizational capability and qualifications. These capabilities and qualifications are a scored part of the selection process. If an element of risk is identified, the response is rejected for not meeting the minimum criteria. The benchmarks established for the scoring process limit the evaluation team from awarding a contract if moderate or high risk of nonperformance exists.

Subawards to counties are statutorily required, so there is no competitive solicitation or pre-award risk assessment conducted. DCF practice is to monitor financial compliance and delay issuance of new contracts pending resolution of issues. If determined necessary by DCF auditors, the contract is subject to closer financial scrutiny.

DCF provided the auditors with information directly related to the tools used for monitoring performance associated with county subawards. Those tools include multiple child welfare reporting tools and performance management and outcome dashboards, which are publicly available and located on the DCF website. These dashboards highlight how the county performs on a multitude of federal requirements; are the focus of regular regional meetings with county directors, supervisors, and staff; and

serve as the basis for meetings, phone calls, and emails with individual county supervisors and staff to provide training and assistance in areas where performance needs improvement. DCF believes sufficient information has been provided to meet the subrecipient performance monitoring requirement.

DCF strives for excellence in its subrecipient monitoring. In addition to the efforts above, DCF completed an improved contracting database in July 2015 that included modifications to address the new Uniform Guidance. DCF is in the process of completing a new audit database that will interface with the contracting database, and is beginning a subrecipient performance monitoring improvement project to assess current performance monitoring across the agency and identify areas for improvement.

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**Wisconsin Department of Children and Families  
Summary of Findings and Questioned Costs  
FY 2014-15**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-021	93.558	Temporary Assistance for Needy Families	TANF Period of Performance	\$876,307
2015-017	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	5,680
2015-018	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	468
2015-019	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support*	318
2015-020	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	221
2015-022	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring	0
2015-022	93.563	Child Support Enforcement	Subrecipient Monitoring	0
2015-017	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	1,233
2015-022	93.575/ 93.596	Child Care and Development Fund Cluster	Subrecipient Monitoring	0

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-016	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures for Foster Care—Title IV-E	\$12,602
2015-012	93.658	Foster Care—Title IV-E	Adoption Assistance Exceptional Rate Documentation*	0
2015-013	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for Milwaukee County Cases*	0
2015-014	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for the Balance of the State Cases*	0
2015-015	93.658	Foster Care—Title IV-E	Separation of Duties for Foster Care Maintenance Rate Setting	0
2015-022	93.658	Foster Care—Title IV-E	Subrecipient Monitoring	0
2015-011	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
2015-012	93.659	Adoption Assistance	Adoption Assistance Exceptional Rate Documentation*	0
2015-022	93.659	Adoption Assistance	Subrecipient Monitoring	0

\* Repeat finding from report 15-2.

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





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## Department of Health Services ■

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The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. During FY 2014-15, DHS disbursed \$11.6 billion, of which federal grants financed \$6.5 billion.

We reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for five type A programs and two type B programs. In addition, we followed up on the progress DHS made in addressing findings from the FY 2013-14 single audit (report 15-2).

We found that continued effort is needed to ensure that documentation related to verification of eligibility requirements is electronically maintained for programs funded through the Medical Assistance (MA) Program (CFDA #93.778) and that follow-up is completed for discrepancies identified through computer data matches. New for this year, we found that DHS did not refer certain caretaker misconduct cases to the Wisconsin Department of Justice during calendar year 2014, as required by federal regulations.

We also found that DHS again made errors when preparing the Federal Financial Report (FFR) for the Money Follows the Person Rebalancing Demonstration (MFP) program (CFDA #93.791).

Finally, we identified a new concern related to unallowable costs for the MFP program and report a material internal control weakness and qualify our opinion on compliance with federal requirements.

## Finding 2015-023: Eligibility Documentation

DHS administers the federal MA Program and the Children's Health Insurance Program (CHIP) (CFDA #93.767), which provide health care assistance to eligible individuals. In all counties except Milwaukee, DHS has entered into contracts with county consortia and tribes to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which is used to determine eligibility for various public assistance programs. For Milwaukee County, DHS is responsible for performing eligibility determinations.

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

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

In past audits, we have reported concerns related to caseworkers not following DHS policy for obtaining and maintaining all of the required documentation to verify eligibility. During the FY 2013-14 audit, we selected 60 cases and identified 10 cases that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. We also identified a variety of other concerns with 12 cases, such as errors in the calculations of the income amounts that were used to determine eligibility (Finding 2014-024).

In its prior audit corrective action plan, DHS indicated that it had a number of system changes planned for CARES, including a number of new data exchanges that DHS anticipated would make eligibility documentation more streamlined for caseworkers. In addition, DHS explained that an "error-prone profile protocol" was implemented in September 2014 to alert caseworkers of potential errors prior to confirmation of benefits. DHS also indicated that identity proofing questions would be included for certain applicants applying online. These questions, which went into effect in October 2015, may include inquiries about the primary person's prior addresses, related family members, employment history, and previous school enrollment.

During our current audit, we verified that the error-prone profile protocol, which at the time of eligibility determinations evaluates case information for potential errors based on certain criteria, was implemented in September 2014. Further, DHS indicated



that new data exchanges were implemented in 2015, including the Federal Data Services Hub in June 2015 for real-time verification of immigration status and the State Children's Health Insurance Program-Internet in August 2015 for real-time verification of citizenship and identification with the U.S. Social Security Administration (SSA).

However, because the majority of corrective actions were not made until after our FY 2014-15 testing period, concerns with eligibility documentation could be expected to continue during our FY 2014-15 audit. We reviewed 25 cases that were eligible under the various health care assistance programs funded by MA between April 1, 2014, and March 31, 2015. Specifically, we reviewed 10 cases that were determined eligible for the first time during our testing period, and 15 cases that were determined eligible for the first time before our testing period and continued to be eligible during all or a portion of our testing period. Generally, we found MA caseworkers complied with documentation standards and that the eligibility determinations were appropriate. However, we found three MA cases, including two cases that were determined eligible for the first time during our testing period and one case that was determined eligible for the first time before our testing period, that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. We found one case in which the tribal membership for the child was not verified and two cases in which the electronic case file did not include documentation to support the participant's assets.

We brought our concerns to the attention of DHS staff. We note that, for these MA cases, although all required fields that allow CARES to make eligibility determinations were completed, at the time of our fieldwork, DHS staff had not obtained the necessary supporting documentation. Because we cannot conclude that these cases were eligible for federal reimbursement based on the information included in the electronic case files, we question an undetermined amount charged to the federal MA Program and consider this finding to be a significant deficiency in internal control.

In addition, we note that DHS also administers the MFP program, which relies on eligibility determinations for MA participants. Although we do not question any costs for the MFP program, we also consider the eligibility documentation finding to be a significant deficiency in internal control for this program.

We also noted a variety of other concerns with five MA cases, including four cases that were determined eligible for the first time during our testing period and one case that was determined eligible for the first time before our testing period. We noted:

- one case in which the wrong code was used for identity verification;
- two cases in which the wrong code was used for disability verification;

- one case in which the assets were not verified at the time of the eligibility determination; and
- one case in which the asset amount was incorrectly calculated based on the documentation in the electronic case file.

However, we do not disagree with the MA eligibility determinations for these cases because we could determine, through discussions with DHS staff, that the cases met the eligibility criteria or that information was verified after the time of the eligibility determination.

Finally, we followed up on the CHIP cases identified during the FY 2013-14 audit that did not contain the necessary documentation in the electronic case files to support the eligibility determinations. We found that DHS completed adequate follow-up procedures for the CHIP cases. We note that DHS is awaiting communication from the federal government in regard to the resolution process for Finding 2014-024. According to the federal OMB *Compliance Supplement*, we were not required to test the CHIP eligibility compliance requirement for the FY 2014-15 audit. Therefore, we did not test eligibility compliance for CHIP, and we make no recommendation specific to CHIP at this time.

**Recommendation**

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

**Finding 2015-023: Eligibility Documentation**

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

<u>Award Numbers</u>	<u>Award Years</u>
051405WISMAP	2014
051505WISMAP	2015

***Questioned Costs:*** Undetermined

***Money Follows the Person Rebalancing Demonstration (CFDA #93.791)***

<u>Award Number</u>	<u>Award Years</u>
1LICMS300139	2007–2016

***Questioned Costs:*** None

**DHS Response and Corrective Action Plan:** DHS agrees with the recommendation to continue efforts to ensure caseworkers verify, obtain,

and maintain adequate documentation of eligibility for participants. From a process standpoint, the suggestions related to the use of data exchanges and documentation to support eligibility changes are interrelated, so the response and corrective action plan to Finding 2015-024 (Computer Data Matches) also apply to DHS's intended plans to address concerns related to eligibility documentation.

Furthermore, during the course of the audit, DHS did review all cases selected to determine if federal funds needed to be collected and returned. DHS will continue to follow up and return funds as necessary.

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### **Finding 2015-024: Computer Data Matches**

Federal regulations require states to participate in the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information that is provided by individuals applying for assistance and used in making eligibility determinations. However, DHS is allowed to determine which information from various computer databases is useful for verifying the reasonableness of the information in CARES. DHS has determined that it will complete data matches with the following:

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

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

The SSA data matches are used to automatically update CARES for social security numbers and SSI payments and do not generally require further review by caseworkers. Although we found during the FY 2013-14 audit that DHS completed the required data matches for SSA, SWICA, and UC, we reported that DHS staff continued to be untimely in following up on the SWICA and UC data matches, despite the enhancements to CARES and ongoing efforts to address concerns in this area. In addition, we reported that some caseworkers did not document in CARES how the discrepancies were resolved, and some discrepancies were not resolved within 45 days of the data match date. We recommended that DHS continue its efforts to ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. We also recommended that DHS continue its efforts to work with DCF to complete the data match with the IRS (Finding 2014-025).

DHS made additional enhancements to CARES in March 2015 that now require caseworkers to enter comments prior to completing their review of a discrepancy. In addition, with the enhancements, the discrepancies are assigned to specific program areas and the discrepancies are easier for the caseworkers to find in CARES. Because corrective actions were made near the end of our FY 2014-15 testing period, concerns with computer data matches could be expected to continue during our FY 2014-15 audit.

We tested the follow-up efforts for a selection of ten cases for which a SWICA data match discrepancy occurred between April 2014 and March 2015. For the cases selected, we reviewed CARES to determine whether there was evidence indicating that a caseworker reviewed and resolved the discrepancy and that CARES was appropriately updated. We also reviewed CARES to determine if the caseworker resolved the discrepancy within 45 days of the data match date, as required by DHS policy. For nine of the ten cases, we found that caseworkers indicated that the discrepancy was resolved or was determined to have no effect on the participant's eligibility determination. However, for four of these nine cases, there was no evidence in CARES related to how the caseworkers resolved the discrepancies or determined that there was no effect on the case. We also found that six of the ten cases were not resolved within 45 days of the SWICA data match date, including one case that had yet to be resolved as of the date we performed our testing.

We also tested the follow-up efforts for a selection of five cases for which a UC data match discrepancy occurred between April 2014 and March 2015. For four of the five cases, we found that caseworkers indicated that the discrepancy was resolved or was determined to have no effect on the participant's eligibility determination. However, for all four of the cases, there was no evidence in CARES related to how the caseworkers resolved the discrepancies or determined that there was no effect on the case. We also found that four of the five cases were not resolved within 45 days of the UC data match date, including one case that had yet to be resolved as of the date we performed our testing.

We provided our findings to DHS central office staff who agreed with our findings and noted that, based on their review, there were potential overpayments for four of the ten SWICA and two of the five UC data match discrepancies we reviewed. Based on this testing, it appears that additional efforts are needed to ensure follow-up on data match discrepancies occurs in a timely manner and that caseworkers document the resolution.

Because caseworkers were not consistently following up on the identified data match discrepancies, it is unknown whether the most accurate information available was used to make eligibility determinations. It is also possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

As noted, DHS made enhancements to CARES in March 2015 that should help address the concern of caseworkers following up on data match discrepancies. We will again review SWICA and UC data match discrepancies during the FY 2015-16 single audit.

#### Recommendation

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*We again recommend that the Wisconsin Department of Health Services ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between CARES and other databases.*

We also followed up on the IRS data match concern. During FY 2014-15, DHS's computer match agreement with the IRS was approved, and DHS worked with the IRS to obtain the data matches for unearned income for 2012 and 2013. In September 2014 and July 2015, DHS provided DCF with the data matches for its required review for 2012 and 2013, respectively. At this time, it is anticipated that DHS will not be obtaining the data matches for unearned income from the IRS in the future. Rather, DCF is working with the IRS to acquire IRS certification in order to complete the entire IRS data match process at DCF.

#### **Finding 2015-024: Computer Data Matches**

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

<u>Award Numbers</u>	<u>Award Years</u>
051405WI5MAP	2014
051505WI5MAP	2015

**Questioned Costs:** Undetermined

**DHS Response and Corrective Action Plan:** DHS agrees with the recommendation to continue efforts to ensure caseworkers follow up in a timely manner on data matches between CARES and other databases. As indicated in the FY 2014-15 audit finding, DHS made additional enhancements to CARES. The first enhancement requires comment prior

to completing the case review. The second enhancement implemented a dashboard that tracks the age of a discrepancy (unworked data match). DHS has noted marked improvement in timeliness since the implementation of the dashboard.

An ad-hoc Income Maintenance Advisory Subcommittee convened in order to further improve results. The subcommittee, launched in September 2015, is a partnership between DHS and income maintenance consortia. The goal of the subcommittee is to identify operational best practices, clarify policy, and recommend further enhancements.

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### **Finding 2015-025: Medicaid Fraud Control Unit Referrals**

The State of Wisconsin is required as part of its Medicaid state plan to maintain a state Medicaid Fraud Control Unit (MFCU). The MFCU investigates and prosecutes MA fraud, abuse, neglect, and misappropriation. The Medicaid Fraud Control and Elder Abuse Unit (MFCEAU) in the Wisconsin Department of Justice is the MFCU for the State.

As required by 42 CFR 455.15 (a) (1), DHS investigates and refers certain allegations of MA fraud, abuse, neglect, and misappropriation to the MFCEAU. The Office of the Inspector General (OIG) and the Office of Caregiver Quality (OCQ) in the Division of Quality Assurance make the majority of DHS referrals to the MFCEAU.

The OIG is responsible for the prevention and detection of provider fraud, waste, and abuse in the MA program. During the FY 2014-15 audit, we found that the OIG appropriately referred cases to the MFCEAU in accordance with DHS policy.

The OCQ is responsible for receiving, screening, and investigating allegations of caregiver misconduct for a variety of DHS-regulated facilities such as nursing homes, hospitals, home health agencies, and hospices. The OCQ also maintains the Wisconsin Caregiver Misconduct Registry, which regulated facilities are required to use during their hiring processes to ensure they do not employ individuals who have engaged in caregiver misconduct.

The OCQ may make two types of referrals to the MFCEAU. Quick-referral cases involve severe allegations, such as sexual assault or death. DHS policy requires that OCQ refer these cases immediately to the MFCEAU for a full investigation. Substantiated cases involve less severe allegations, such as theft of personal property. The OCQ performs a preliminary investigation and, if the allegation is substantiated, refers these cases to the MFCEAU. According to DHS policy, the Quality Assurance Program Specialist in the OCQ is responsible for referring substantiated cases to the MFCEAU through a monthly email.

During the FY 2014-15 audit, we found that the OCQ appropriately notified the MFCEAU of all quick-referral cases. However, the OCQ did not refer any of the 67 substantiated cases of caregiver misconduct to the MFCEAU during calendar year 2014. Since the MFCEAU did not receive these cases, it would not have considered these cases for prosecution or further investigation. However, we note that while these substantiated cases were not referred to the MFCEAU, OCQ did add these caregivers to the Caregiver Misconduct Registry.

We discussed our concerns with OCQ staff, who indicated the previous Quality Assurance Program Specialist left DHS employment in January 2014. Monthly emails were not resumed by the new Quality Assurance Program Specialist until 2015. However, as of February 16, 2016, the OCQ had not referred any of the 2014 substantiated cases to the MFCEAU.

### Recommendation

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*We recommend the Wisconsin Department of Health Services:*

- *immediately provide the Medicaid Fraud Control and Elder Abuse Unit with all 2014 substantiated cases that were not previously referred; and*
- *ensure the Office of Caregiver Quality complies with policies to refer substantiated cases to the Medicaid Fraud Control and Elder Abuse Unit on a monthly basis.*

#### **Finding 2015-025: Medicaid Fraud Control Unit Referrals**

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

<u>Award Numbers</u>	<u>Award Years</u>
051505WI5MAP	2015
051405WI5MAP	2014

***Questioned Costs:*** None

**DHS Response and Corrective Action Plan:** DHS concurs with the recommendation made by the Legislative Audit Bureau. DHS regrets this oversight from calendar year 2014 and will take all necessary action to ensure that referrals are made to the MFCEAU per DHS policy.

- The OCQ submitted referrals to the MFCEAU for calendar 2014 on February 25, 2016.
- The OCQ will contact the MFCEAU to offer any assistance deemed appropriate in regard to the 2014 referrals submitted. The Wisconsin Department of Justice will be contacted by March 4, 2016.

- The OCQ's Division of Quality Assurance Director will conduct monthly reviews to ensure that all substantiated referrals are made to the MFCEAU by the 15<sup>th</sup> of each month.
- The OCQ Director will meet quarterly with staff from the MFCEAU. Discussions will include cases referred to the MFCEAU and any questions or concerns by the OCQ or MFCEAU.

DHS remains committed to working with the MFCEAU in the prevention, detection, investigation and prosecution of fraud in the MA program.

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### **Finding 2015-026: Reporting**

The MFP program provides funding to DHS to help MA participants transition from institutions, such as nursing homes, to the community. The MFP program provides DHS with federal funding that is beyond what MA federal funding would provide for the same services. As part of administering the MFP program, DHS is required to submit a semiannual Federal Financial Report that includes information such as cash received and disbursed, federal and state shares of expenditures, and unobligated balances as of the end of the reporting period. General instructions for completing the FFR are available on the federal government's website. FFRs should be complete, accurate, and supported by accounting and other records. DHS prepares the report based on amounts accounted for on its financial management system and Notice of Award documentation from the Centers for Medicare and Medicaid Services. Once the FFR is completed, a supervisor reviews the report for reasonableness before it is submitted to the federal government.

During the FY 2013-14 audit, we reported that DHS made several significant errors in the FFRs submitted for the periods ended December 31, 2013, and June 30, 2014. We recommended that DHS develop written procedures to ensure that the FFRs for the MFP program are complete, accurate, and properly supported and that DHS perform a thorough supervisory review of the reports to ensure that amounts reported are reasonable and free of material misstatement (Finding 2014-027).

During the FY 2014-15 audit, we followed up with DHS regarding our recommendations and found that, although some improvements were made in completing FFRs, DHS's corrective actions were not sufficient. DHS did not develop written procedures beyond the federal instructions, and DHS staff indicated that they believe the FFR instructions from the federal government were sufficient to complete the FFR. Although the FFR submitted for the time period ended June 30, 2015, was signed by a supervisor, the review apparently was not thorough, as numerous errors remained in the FFR. For example, for the FFR submitted for the time period ended June 30, 2015, we found the following:

- the federal cash receipts were understated by \$204,284;



- the federal cash disbursements were understated by \$206,837;
- the federal share of expenditures and unobligated balance of federal funds was understated by \$94,413; and
- the State's share of expenditures was understated by \$340,656.

It again appears the misstatements were primarily a result of manual errors in the reporting process. Specific written procedures that include, for example, how each amount in the FFR is determined, would likely help minimize errors in preparing future FFRs. In addition, a thorough supervisory review may help detect errors in FFRs.

### Recommendation

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*We recommend the Wisconsin Department of Health Services:*

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

### Finding 2015-026: Reporting

#### **Money Follows the Person Rebalancing Demonstration (CFDA #93.791)**

<u>Award Number</u>	<u>Award Years</u>
1LICMS300139	2007-2015

**Questioned Costs:** None

**DHS Response and Corrective Action Plan:** DHS agrees with this recommendation. The data warehouse DHS used to complete federal reporting through September 30, 2015, contained the eight most recent years of accounting information. Older years were archived to keep the tool operating efficiently. Due to this archiving, data from FY 2006-07 and FY 2007-08 were not included in the June 30, 2015 FFR and the Bureau of Fiscal Services (BFS) did not identify this omission. These omissions have been corrected for the December 31, 2015 FFR that was submitted in February 2016. DHS has implemented a new accounting system as of October 1, 2015, that should eliminate future archival errors in reporting.

DHS will be creating a written procedure for completing the MFP FFR. To ensure accountants know how to gather and validate the amounts reported, this procedure will take the existing federal FFR instructions and supplement them with information specific to the DHS system. BFS

understands the importance of a thorough secondary review by the supervisor. The written procedure will include the requirement for a thorough supervisory review to verify the accuracy of the information included on the FFR. The Division of Long Term Care (DLTC) will continue to receive the completed FFR and review it for consistency with prior reports.

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### **Finding 2015-027: Unallowable Costs**

The MFP program provides funding to DHS to help MA participants transition from institutions, such as nursing homes, to the community. The MFP program provides DHS with federal funding that is beyond what MA federal funding would provide for the same services. DHS expended \$9.6 million for the MFP program in FY 2014-15. DHS distributes the majority of the funds to managed care organizations (MCOs) and county agencies for qualified home and community-based services for eligible individuals who agree to participate in the program.

DHS makes monthly payments to MCOs based on the number of MA and MFP participants receiving eligible services. Because all MFP costs are also eligible costs under the federal MA Program, DHS initially charges the entire MCO payment to the federal MA Program. On a quarterly basis, DHS determines the payments to MCOs that relate to MFP participants and transfers the federal share of those costs to the MFP program. MFP program staff provide the total payments related to MFP participants to the grant accountants, who calculate and process the transfer. DHS should have procedures in place to ensure that these transfers, and all other transactions charged to the MFP program, are reasonable and free of material errors.

During the FY 2014-15 audit, we found that DHS did not have procedures in place to ensure that transactions for the MFP program are reasonable and free of material errors. We reviewed the quarterly transfers to the MFP program and found that several errors were made when preparing the transfer for the quarter ending June 30, 2014, which was processed in September 2014. As a result, DHS inappropriately charged \$920,539 of unallowable costs to MFP federal accounts.

Although several individuals were involved in the process of creating this quarterly transfer, a material error, which accounted for \$915,650 of the unallowable costs, was not detected before the transaction was recorded. DHS program staff detected the errors and, in February 2015, communicated them to the accountants. However, for reasons that are unclear, DHS did not process a correcting entry. We believe the significance of the errors we identified in relation to the \$9.6 million expended under the MFP program represents an underlying material weakness in internal control for the MFP program, and we qualify our opinion on compliance with federal requirements for this program.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Health Services:*

- *return to the federal government \$920,539, which represents federal funds received under the Money Follows the Person Rebalancing Demonstration program for unallowable costs; and*
- *develop procedures to ensure only allowable costs are claimed for federal reimbursement and that those costs are reasonable and free of material errors.*

**Finding 2015-027: Unallowable Costs*****Money Follows the Person Rebalancing Demonstration*** (CFDA #93.791)

<u>Award Number</u>	<u>Award Years</u>
1LICMS300139	2007-2015

***Questioned Costs:*** \$920,539

**DHS Response and Corrective Action Plan:** DHS concurs with the recommendations made by the Legislative Audit Bureau. The appropriate accounting entries to return \$920,539 to the MFP program were completed in February 2016. The incorrect amount claimed was due to a mathematical error. The entry was not processed due to a misunderstanding, and the correcting entry has now been processed.

To improve upon our overall MFP process, DHS has implemented or will be implementing the following:

- As of December 2014, the program staff now provide BFS with a copy of the supporting documentation that is the basis of the quarterly entry to transfer eligible MCO costs to the MFP grant.
- DLTC will implement a peer review process for the development of the quarterly programmatic detail needed to complete the financial reporting.
- Following this peer review process, the supervisor will review the report, including a comparison to the prior period, and transmit the approved quarterly report to BFS.
- A procedure covering the quarterly transfer of eligible MFP participant costs from the federal MA Program to MFP will be developed.

- BFS will complete an analytical review of the calculated MFP quarterly transfer amount to ensure it is within an acceptable range based on historical trends.
- BFS will continue to provide DLTC with a copy of the completed Federal Financial Report forms for review.
- At the close of each annual cycle, DLTC/BFS staff will perform a retrospective reconciliation of the amounts DLTC reported to BFS, amounts reported on the CMS-64, amounts reported through the claims system, and funding claimed through the grant.

**Wisconsin Department of Health Services  
Summary of Findings and Questioned Costs  
FY 2014-15**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-023	93.778	Medical Assistance Program	Eligibility Documentation*	Undetermined
2015-024	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
2015-025	93.778	Medical Assistance Program	Medicaid Fraud Control Unit Referrals	\$ 0
2015-027	93.791	Money Follows the Person Rebalancing Demonstration	Unallowable Costs	920,539
2015-023	93.791	Money Follows the Person Rebalancing Demonstration	Eligibility Documentation*	0
2015-026	93.791	Money Follows the Person Rebalancing Demonstration	Reporting*	0

\* Repeat finding from report 15-2.

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

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## University of Wisconsin System ■

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The University of Wisconsin (UW) System provides postsecondary academic education for approximately 181,000 students. The UW System includes 13 four-year universities, 13 two-year colleges (UW Colleges), UW-Extension, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. Each UW Colleges campus offers general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with other UW institutions, provides continuing education courses in classrooms and via distance education, as well as public service programs to Wisconsin residents. UW System Administration consists of the UW System President's staff who assist the Board of Regents in establishing and monitoring systemwide policies, financial planning for the system, and maintaining fiscal control.

During FY 2014-15, UW System disbursed \$6.0 billion. It administered \$1.8 billion in federal financial assistance, including \$569.4 million disbursed under the Research and Development (R&D) Cluster and \$1.1 billion administered under the Student Financial Assistance Cluster. We tested compliance with laws and regulations related to the Research and Development Cluster and the Student Financial Assistance Cluster, which are type A programs.

We also included the Wisconsin Humanities Council in the FY 2014-15 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension, which is responsible for the fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal grant requirements. There were no findings to report.

Finally, we followed up on the progress made by UW institutions on findings included in the FY 2013-14 single audit (report 15-2). This chapter reports our

findings by UW institution. In addition to the findings included in this chapter, we noted certain additional matters, which we have conveyed to management in separate communications.

Our audit of UW System's financial statements identified weaknesses in IT security policies, procedures, and controls for several computer applications at several UW institutions (Finding 2015-030 on page 97). We evaluated these weaknesses to determine if they were applicable to each of UW System's major programs, and we determined that these security concerns represent a significant deficiency in internal controls for the Student Financial Assistance Cluster.

## **University of Wisconsin-Madison**

UW-Madison provides instruction to 42,900 students seeking undergraduate or graduate degrees. During FY 2014-15, UW-Madison administered \$822.4 million, including \$535.0 million for the Research and Development Cluster. We gained an understanding of internal controls, tested internal controls, and tested compliance with grant requirements for the Research and Development Cluster. We identified concerns related to purchasing card rebates received by UW-Madison.

### **Finding 2015-028: Purchasing Card Rebates**

UW-Madison has participated in the State's purchasing card program since 1997 and receives rebates based on its volume of purchasing card expenditures each year. It is indicated in 2 CFR 200.406 that costs must be net of all applicable credits, which include rebates, in order to be allowable to be charged to federal awards. In addition, in the Cost Accounting Standards and Disclosure Statement, item number 5.2.0, Applicable Credits, there are various methodologies for the treatment of applicable credits, such as rebates. These methodologies include:

- offsetting applicable credits against specific direct or indirect costs to which they relate;
- adjusting the indirect cost pool for the applicable credits; or
- treating the applicable credits as income and not offsetting them against costs.

Further, a combination of these methodologies could be indicated or a different methodology could be documented. UW-Madison indicates in its Cost Accounting Standards and Disclosure Statement that all applicable credits are to be offset against the specific direct or indirect costs to which they relate.

We found UW-Madison did not reduce costs charged to federal awards by the amount of purchasing card rebates received under the State's purchasing card program and did not take these rebates into consideration when developing its indirect cost rate proposal. During FY 2014-15, UW-Madison was allocated \$669,000 in rebates through the purchasing card program. We estimate that 19.0 percent of FY 2014-15 purchasing card expenditures were charged to federal

awards. As a result, because the purchasing card rebates were not considered when developing the indirect cost rate proposal that was in effect for FY 2014-15, we estimate that 19.0 percent of the rebate received by UW-Madison during FY 2014-15, or \$127,000, should have been considered applicable credits and offset against the specific direct costs to which they relate.

Although UW-Madison staff indicated that they intended to include the purchasing card rebates in the calculation of the indirect cost rates that were in effect for FY 2014-15, this did not occur. Further, UW-Madison did not reduce costs charged to federal grant programs for the purchasing card rebates during FY 2014-15. Therefore, during at least FY 2014-15, UW-Madison was in noncompliance with federal regulations, as well as its Cost Accounting Standards and Disclosure Statement.

### Recommendation

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*We recommend the University of Wisconsin-Madison:*

- *implement procedures to ensure all rebates, including purchasing card rebates, are appropriately used to reduce costs charged to the federal government or considered in the calculation of its indirect cost rates;*
- *specifically document in its Cost Accounting Standards and Disclosure Statement how rebates, including purchasing card rebates, will be accounted for; and*
- *work with the federal government to come to a resolution regarding how to treat the purchasing card rebates from the current and prior years.*

### **Finding 2015-028: Purchasing Card Rebates**

#### ***Research and Development Cluster***

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

**Questioned Costs:** \$127,000 Plus an Undetermined Amount  
(for rebates received in prior years)

**UW-Madison Response and Corrective Action Plan:** UW-Madison's Cost Accounting Standards and Disclosure Statement specifically indicates in section 5.2.0 that applicable credits/receipts are offset against the specific direct or indirect costs to which they relate. The disclosure statement was audited and approved by our cognizant federal audit agency in July 1999.

UW-Madison's practice has been to apply the procurement card rebate as an offset to the costs for institution-wide financial management and business services, which are a component of the general administration cost pool

used in establishing the campus Facilities and Administrative (F&A) rates (indirect cost rates). This methodology is the most common treatment for handling these bankcard rebates, which are based on campus-wide usage of the cards across all funding sources and are low-dollar credits at an individual transaction level. This methodology of offsetting procurement card rebates against the cost pool in the F&A rate has been reviewed and approved in conversations with peer institutions, and with consultants handling F&A proposal development and negotiations.

UW-Madison establishes its F&A rates in accordance with federal requirements, re-identified in December 2014 as 2 CFR 200 Appendix III "Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)." This methodology requires the establishment of a base period to determine appropriate UW-Madison F&A rates based on actual costs for that representative period. UW-Madison used FY 2011-12 (July 1, 2011-June 30, 2012) as its base period. This prescribed methodology also establishes predetermined rates. In accordance with 2 CFR 200, Appendix III. C. 4., and Public Law 87-638 (76 Stat. 437) as amended (41 U.S.C. 4708), predetermined rates are intended to simplify the administration of cost-type research and development contracts (including grants) with educational institutions. Negotiation of predetermined rates for periods of two to four years" should be the norm in those situations where the cost experience and other pertinent facts available are deemed sufficient to enable the parties involved to reach an informed judgment as to the probable level of indirect (F&A) costs during the ensuing accounting periods." The current F&A agreement provides predetermined rates for the period of July 1, 2013, through June 30, 2017.

As noted above by the Legislative Audit Bureau, offsetting the general administration cost pool component of the F&A rate is an acceptable methodology. UW-Madison acknowledges that an error was made in the F&A cost proposal for the fiscal year ending June 30, 2012, which was still in effect during FY 2014-15. Due to an account code change, the bankcard rebate was not correctly mapped into the system used to develop the administrative cost pool component of the F&A rate proposal. Without the correct mapping, the rebate amount was not applied to the FY 2011-12 proposal.

Using FY 2011-12 data, UW-Madison re-ran the cost proposal model to determine the effect on the calculated rates. The corrected data resulted in a decrease to the calculated uncapped research rate of 0.13 percent. We then adjusted the original uncapped research rate of 60.55 percent by the 0.13 percent, resulting in an adjusted uncapped research rate of 60.42 percent. However, this adjusted rate of 60.42 percent is not the rate charged to sponsored programs. Instead, the final negotiated rate agreed to by our cognizant federal audit agency and UW-Madison is 53.0 percent, which reflects applicable caps, adjustments, and concessions made during the course of the negotiations.



UW-Madison does not agree with the questioned cost amount of \$127,000 because it believes this is a finding related to allowable costs in the FY 2011-12 base year. The \$127,000 is an amount identified from the FY 2014-15 costs, and it is not relevant to any rebate that should have been used to offset the base year 2012 or the predetermined rate. FY 2014-15 costs do not reflect actual use during the applicable base period (FY 2011-12) or the acceptable use of predetermined rates in accordance with 2 CFR 200 Appendix III. In addition, even if the data were included, the resulting 0.13 percent was immaterial when compared to our uncapped research rate of 60.55 percent. It would have not affected the resulting negotiated rate of 53.0 percent.

As part of its corrective action plan, UW-Madison will take the necessary steps to ensure the procurement card rebate is captured in the general administration cost pool for the fiscal year ending June 30, 2016, which is the base period for the next F&A cost proposal. We also agree to consult with the Cost Allocation Services division of the Department of Health and Human Services to notify them of the error that occurred in 2012 and to seek their advice on treatment.

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**University of Wisconsin System  
Summary of Findings and Questioned Costs  
FY 2014-15**

**Findings Affecting Multiple Programs**

*University of Wisconsin-Madison*

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-028	Research and Development Cluster	Purchasing Card Rebates	\$ 127,000 Plus an Undetermined Amount

*University of Wisconsin System Administration*

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-030 <sup>1</sup>	Student Financial Assistance Cluster	Information Technology Controls at the University of Wisconsin System	\$ 0

<sup>1</sup> Finding 2015-030 is included in Section II of the Schedule of Findings and Questioned Costs and is considered a reportable finding both for the State's basic financial statements and under Section 510 (a) of OMB Circular A-133.

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



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# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2015 ■

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

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

## Section I

### Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2014-15:

#### 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 Money Follows the Person Rebalancing Demonstration program, which was qualified.
Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of OMB Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No
The following were major federal programs, determined in accordance with Section 520 of OMB Circular A-133:	

Applicable CFDA Number	Federal Program
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
14.239	HOME Investment Partnerships Program
17.225	Unemployment Insurance
17.258/17.259/17.278	Workforce Investment Act (WIA) Cluster
20.205/20.219	Highway Planning and Construction Cluster
20.600/20.601/ 20.602/20.610/ 20.611/20.612/ 20.613/20.616	Highway Safety Cluster
66.458	Clean Water State Revolving Funds Cluster
84.010	Title I Grants to Local Educational Agencies
84.027/84.173	Special Education Cluster (IDEA)
84.367	Improving Teacher Quality State Grants
93.558	Temporary Assistance for Needy Families (TANF) Cluster
93.563	Child Support Enforcement
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance

Applicable CFDA Number	Federal Program
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program (CHIP)
93.775/93.777/ 93.778	Medicaid Cluster
93.791	Money Follows the Person Rebalancing Demonstration
93.994	Maternal and Child Health Services Block Grant to the States
96.001	Disability Insurance/SSI Cluster
Various	Research and Development Cluster
Various	Student Financial Assistance Cluster

## Section II

### Financial Statement Findings

This schedule includes four significant deficiencies related to internal control over financial reporting that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Two additional matters related to financial reporting follow these findings. Findings 2014-035, 2014-036, and 2014-037 from report 15-2 have been resolved.

#### **Finding 2015-029: Information Technology Controls Related to the Department of Administration**

***Criteria:***

Section 16.97, Wis. Stats., specifies the Department of Administration’s (DOA’s) responsibilities for the State’s information technology (IT) services, including DOA’s responsibility to ensure that all state data processing facilities develop proper privacy and security procedures and safeguards. Additionally, Executive Order 99, which was issued on April 26, 2013, created the Information Technology Executive Steering Committee (ITESC). One of ITESC’s goals is to “create and maintain” statewide IT policies.

***Condition:***

As part of our limited security review for the State of Wisconsin’s financial statement audit for FY 2014-15, we identified weaknesses in IT security policies, standards, and procedures, as well as current IT settings. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in a confidential interim audit memorandum to the Division of Enterprise Technology (DET) within DOA.

***Questioned Costs:***

None.

***Context:***

DET provides a variety of services to state agencies, including managing the mainframe computer for all agencies and managing servers for DOA and other agencies, including the departments of Corrections, Health Services, Natural Resources, and Revenue. DET is in the process of taking over responsibility for managing the servers for additional agencies, including the departments of Children and Families and Workforce Development.

DET also maintains DOA-related systems and performs programming and security functions. In addition, DET has an ongoing role related to the State Transforming Agency Resources (STAR) enterprise resource management system, which includes statewide accounting and payroll functions.

***Effect:***

Although it can be difficult to determine how IT concerns such as those we identified affect the financial statements and material federal compliance areas, ineffective general IT controls may permit controls over individual systems to operate improperly and may allow financial statement misstatements and noncompliance to occur and not be detected. For instance, weaknesses in IT security policies, procedures, and controls increase the risk that unauthorized or erroneous transactions could be processed or changes could be made to accounting, payroll, or other data. In addition, failure to provide an appropriate level of protection for systems and data increases the risk that personally identifiable information could be accidentally or maliciously exposed.

***Cause:***

As noted, DET's responsibility has been changing to include more agencies' resources. Further, the development of security policies, standards, and procedures is complex and time consuming and must consider the needs of all agencies. During FY 2014-15, DET's Bureau of Security started a project to review DET's high-level policies and is currently working to improve the controls within DET operations. At the time of our review, this project was not yet completed.

***Recommendation***

We recommend the Department of Administration's Division of Enterprise Technology develop timelines and plans for:

- completing and regularly updating information technology policies, standards, and procedures;
- reviewing information technology procedures and settings used at the Division of Enterprise Technology to ensure controls conform to the policies and standards, including specific concerns identified during our review;
- implementing information technology policies and standards, where appropriate, on a statewide basis; and

- providing oversight of and monitoring executive branch agencies' information technology operations.

*Response from the Department of Administration:*

Many of the detailed recommendations provided by the auditors are in alignment with work that is either planned or already underway within DET. A detailed response was provided to address each issue identified in the interim audit memorandum.

**Finding 2015-030: Information Technology Controls at the University of Wisconsin System**

*Criteria:*

The University of Wisconsin (UW) System consists of 13 four-year universities, 13 two-year colleges, UW-Extension, and UW System Administration. UW System Administration maintains the Shared Financial System (SFS), which is UW System's accounting system, and the Human Resource System (HRS), which is UW System's payroll and personnel system. These systems are used by all UW institutions. In addition, each institution maintains its own student information system (SIS) to administer federal student financial aid programs, as well as other computer applications. To provide proper internal control, IT security policies and procedures are necessary to ensure software and data stored and processed by the institutions are protected from accidental or intentional misuse or destruction. In addition, IT controls should be established to prevent inappropriate or inadvertent access to systems and data.

*Condition:*

We identified weaknesses in IT security policies, procedures, and controls for several computer applications at several UW institutions. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated these results in confidential interim memoranda to the institutions involved.

We did not audit the IT security policies and procedures at all UW institutions or the IT controls over all computer applications used by the institutions. However, we believe there is a potential that similar weaknesses may exist at those institutions we did not review.

*Questioned Costs:*

None.

*Context:*

UW institutions operate in a highly computerized environment and are responsible for maintaining confidential and sensitive information, such as student data.

*Effect:*

Although it can be difficult to determine how IT concerns such as those we identified affect the financial statements and material federal compliance areas, ineffective general IT controls in areas such as these may permit controls over individual systems to operate improperly and may allow financial statement misstatements and 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 could be made to accounting, payroll, and student data. In addition, failure to provide an appropriate level of protection for UW systems and data increases the risk that personally identifiable information could be accidentally or maliciously exposed.

*Cause:*

IT staff at each UW institution are responsible for ensuring IT security policies, procedures, and controls are properly developed and maintained. Those institutions that have smaller IT staff may find challenges in meeting these responsibilities, maintaining proper separation of duties, and monitoring sufficiently all security policies and procedures. In addition, with changing technologies, monitoring and assessment of current processes are necessary to evaluate changing data security risks.

*Recommendation:*

In addition to recommendations we made to individual UW institutions, we recommend UW System Administration work with the Council of Chief Information Officers, the Chief Business Officers at each institution, and others as appropriate, to assist UW institutions in implementing timely corrective actions related to our institution-specific recommendations, and to develop a UW System-wide information technology security program, including:

- UW System-wide information technology security policies and settings, as appropriate;
- guidance and training to all UW institutions regarding information technology security policies and settings; and
- procedures for assessing the level of protection provided for UW systems and data.

*Response from University of Wisconsin System:*

In responding to the confidential interim memoranda, the UW institutions involved indicated agreement with the recommendations and provided timelines for implementing corrective actions.

UW System Administration agrees with the recommendation that UW System Administration work with the Chief Information Officers and Chief Business Officers at the institutions to improve IT controls and develop a



UW System-wide security program. The recommendation supports the direction in which UW System Administration and the Chief Information Council are working to improve IT security. For example, UW System hired a Chief Security Information Officer in March 2015 to focus on and lead UW System-wide efforts related to IT security.

In addition, the following are some actions UW System Administration is planning to take regarding IT security:

- The UW System Administration Chief Information Officer and Chief Information Security Officer have been developing a UW System-wide or Board of Regents level policy to provide institutions with guidance, standards, and parameters for future decision-making about IT security. The policy will be presented at the February 2016 Board meeting.
- The Chief Information Officers will be holding a visioning session in the near future to consider an overarching IT security strategy.
- The newly instituted Data and Privacy Security Council will also be meeting in the near future. The cross-unit group includes Chief Information Officers and staff from the legal and audit offices at UW System Administration. Further representation is being sought from a wide range of other groups (e.g. student affairs, human resources, etc.). The Council will identify and analyze risks related to IT security and propose and implement solutions that appropriately address these concerns.

### **Finding 2015-031: Financial Reporting for the Department of Health Services**

*Criteria:*

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

*Condition:*

Overall, the financial information submitted by DHS to SCO for inclusion in the State's basic financial statements is accurate and complete. However, during our FY 2014-15 audit, we identified several errors in the financial information submitted to SCO. The most significant error related to the liability for Medicaid services performed but not yet paid for as of June 30, 2015.

*Questioned Costs:*

None.

***Context:***

DHS administers the Medical Assistance program, also known as Medicaid, which is the largest federal program administered by the State. DHS's financial information is incorporated into the State's basic financial statements, along with other agencies' information.

***Effect:***

Because DHS did not appropriately accrue for unpaid Medicaid claims, the Human Relations and Resources expenditure account was overstated by \$258.1 million and the Intergovernmental Revenue account was overstated by \$150.4 million on the Statement of Revenues, Expenditures and Changes in Fund Balance. In addition, Accounts Payable was overstated by \$258.1 million and Due From Other Governments was overstated by \$150.4 million on the Balance Sheet. As a result of these misstatements, the Fund Balance was understated by \$107.7 million. Staff subsequently corrected the financial information submitted to SCO for the unpaid Medicaid claims error identified.

***Cause:***

The financial reporting errors related to Medicaid occurred, in part, due to insufficient staff review. The information provided to the accountant to accrue the liability was incorrect, causing the liability to appear significantly larger than anticipated. The accountant identified the large increase and performed an additional review. However, in error, the information used to accrue the liability was accepted as correct. In addition, a comprehensive and thorough secondary review of the financial information was not performed prior to submitting it to SCO. Although the accountant discussed the liability with the section chief after the large increase was identified, the error was not detected.

***Recommendation:***

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

- obtain sufficient explanations for fluctuations in the larger, more complicated adjusting journal entries; and
- perform a comprehensive and thorough secondary review of the financial information prior to submitting it to the State Controller's Office for inclusion in the State's basic financial statements.

***Response from the Department of Health Services:***

The auditors note the most significant error prompting their finding involved the statement of liability for Medicaid services performed, but not yet paid, as of June 30, 2015. DHS agrees that the process, including the quality control review, needs refinement and DHS is committed to working on this to avoid errors moving forward.

It is worth noting that accuracy in estimating the unpaid liability for health care benefits is problematic based on DHS's inability to predict the volume and value of health care claims not yet received for dates of service in a fiscal period. The time lag for claims received by DHS is often greater than six months since providers have 365 days to bill for health care claims once a service is rendered. To address this issue, DOA requested DHS no longer attempt an estimate, but rather run a retrospective query of claims activity several months after fiscal year-end. This direction results in DHS waiting until completion of the month of September, following the fiscal year ending in June, before the final querying can be done. The timing of this puts pressure on DHS's quality control efforts.

With this in mind, DHS agrees refinements in the querying process are necessary in order to make more transparent the year-over-year changes based on the claims query results. Therefore, DHS's view is overall corrective action will involve both work with the fiscal agent to make the claims querying process more robust and transparent, while also engaging DOA to reevaluate DHS's view of proper reporting for this challenging estimate.

In addition, the Bureau of Fiscal Services (BFS) will take additional steps to perform a secondary review. Anomalies will be reviewed by the Cost Allocation and Financial Reporting Section supervisor and brought forward to the deputy and director of BFS to assure reasonability.

### **Finding 2015-032: Financial Reporting for the Capital Improvement Fund**

*Criteria:*

The Capital Accounting Services Section (Capital Accounting) within DOA's SCO is responsible for preparing financial statements for the Capital Improvement Fund (CIF) that are in accordance with generally accepted accounting principles (GAAP). These statements are provided to SCO for use in compiling the State of Wisconsin's financial statements.

To assist state agencies in preparing the necessary information, SCO has developed the *Uniform GAAP Conversion Policies and Procedures Manual*, which outlines the State's financial reporting policies and procedures. The GAAP manual requires, among other things, that agencies "review subsequent year's July and August vouchers to identify additional payables to be accrued that relate to goods or services received prior to June 30 but recorded on the central accounting system in the next fiscal year." Accruals that are identified by agencies are submitted to Capital Accounting for reporting in the CIF statements. In addition, Capital Accounting performs a review of certain transactions to determine whether amounts need to be accrued. Capital Accounting should have sufficient procedures and controls in place to ensure that all appropriate accruals are included in the financial statements and that the statements are materially correct.

*Condition:*

Capital Accounting did not have sufficient procedures and controls in place to ensure that all appropriate accruals were made and that the accruals made were

materially correct. In addition, Capital Accounting did not have a consistent process in place to review the accuracy and completeness of information submitted to it by agencies.

***Questioned Costs:***

None.

***Context:***

The CIF accounts for revenues from general obligation bond proceeds, which are primarily used for the acquisition or construction of major capital facilities and for repair and maintenance projects.

***Effect:***

Capital Accounting did not prevent, or detect and correct in a timely manner, misstatements in the accruals for the CIF. This resulted in at least three misstatements in the Statement of Revenues, Expenditures, and Changes in Fund Balances:

- Transportation expenditures and Due to Other Funds were overstated by \$4.3 million;
- Education expenditures and Fund Balance were overstated by \$1.4 million; and
- Environmental Resources expenditures and Accounts Payable and Other Accrued Liabilities were understated by \$600,000.

After we brought these concerns to its attention, Capital Accounting agreed to make a correction for the \$4.3 million overstatement of Transportation expenditures and Due to Other Funds. Capital Accounting determined the other errors to be immaterial in relation to the financial statements for the CIF.

***Cause:***

Due to the complexity of the CIF, and due to Capital Accounting's reliance on state agencies to identify accruals, it may have been difficult for Capital Accounting to ensure that all appropriate transactions were considered for accrual. Further, Capital Accounting staff acknowledged that they did not have a thorough understanding of the transactions and accruals related to the Department of Transportation (DOT) due to the particularly complex nature of DOT activity.

***Recommendation:***

We recommend the Department of Administration's Capital Accounting Services Section:

- reassess current accrual procedures and controls, and implement sufficient procedures and controls to help ensure that the appropriate accruals have been made and that the accruals made are materially correct;

- reassess guidance provided to agencies related to accruals and ensure sufficient guidance is provided to agencies, as necessary; and
- work with individual agencies, such as the Department of Transportation, to gain a sufficient understanding of how accruals are determined.

*Response from the Department of Administration:*

The extent to which the Capital Accounting Services Section can prevent or detect errors made by state agencies in their GAAP accruals is limited, especially in cases when agencies, such as DOT or UW System, rely on internal systems to derive accruals.

Nevertheless, Capital Accounting will reassess current accrual procedures and seek improvements that will better serve toward the prevention and detection of accrual errors. In addition, Capital Accounting will reassess guidance provided to state agencies related to accruals in order to ensure such guidance is sufficient. Finally, Capital Accounting will work with specific agencies, such as DOT, to gain a sufficient understanding of how accruals are determined.

### **Additional Matters**

The Department of Employee Trust Funds (ETF), which administers various employee benefit programs provided to state and local employees, including the Wisconsin Retirement System, is responsible for maintaining effective internal controls to ensure the financial information it prepares for inclusion in the State's CAFR is accurate. ETF has implemented procedures for preparing the financial statements, including oversight and review by management. However, we identified several errors that required adjustment to the financial statements, and that were not detected and corrected by ETF as part of the review process. We further communicated our concerns and recommendation to ETF management.

DOT is responsible for maintaining effective internal controls to ensure the financial information it prepares for inclusion in the State's CAFR is accurate. For the FY 2014-15 CAFR, we found that DOT did not have sufficient procedures and controls in place to ensure that all appropriate financial information was prepared accurately across funds that account for transportation activities. DOT did not prevent, or detect and correct in a timely manner, misstatements in classifying or preparing financial information. For example, we identified two significant misclassifications in the CAFR's government-wide financial statements and found that Transportation Fund amounts were not reclassified as restricted following a November 2014 constitutional amendment prohibiting use of transportation revenues for other purposes. We further communicated our concerns and recommendation to DOT management.

## Section III

## Federal Award Findings and Questioned Costs

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

Repeat findings from report 15-2 are marked with an asterisk (\*).

## U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

## Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-001 p. 21	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Monitoring Activities*	\$ 0
2015-002 p. 23	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Information Communicated to Subrecipients	0
2015-003 p. 24	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report*	0
2015-005 p. 30	14.239	HOME Investment Partnerships Program	Payments to Subrecipients*	6,687 Plus an Undetermined Amount
2015-008 p. 34	14.239	HOME Investment Partnerships Program	Program Income Retained by Subrecipients*	Undetermined
2015-004 p. 27	14.239	HOME Investment Partnerships Program	Monitoring Activities*	0
2015-006 p. 31	14.239	HOME Investment Partnerships Program	Information Communicated to Subrecipients	0
2015-007 p. 33	14.239	HOME Investment Partnerships Program	Program Income Remitted to DOA*	0
2015-009 p. 36	14.239	HOME Investment Partnerships Program	Inspection of Rental Housing Units*	0
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ 6,687 Plus an Undetermined Amount</b>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-021 p. 66	93.558	Temporary Assistance for Needy Families	TANF Period of Performance	\$ 876,307
2015-017 p. 54	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation*	5,680
2015-018 p. 57	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation*	468
2015-019 p. 59	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support*	318
2015-020 p. 61	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	221
2015-022 p. 67	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring	0
2015-022 p. 67	93.563	Child Support Enforcement	Subrecipient Monitoring	0
2015-017 p. 54	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation*	1,233
2015-022 p. 67	93.575/ 93.596	Child Care and Development Fund Cluster	Subrecipient Monitoring	0
2015-016 p. 53	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures for Foster Care—Title IV-E	12,602
2015-012 p. 46	93.658	Foster Care—Title IV-E	Adoption Assistance Exceptional Rate Documentation*	0
2015-013 p. 48	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for Milwaukee County Cases*	0
2015-014 p. 49	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for the Balance of the State Cases*	0
2015-015 p. 50	93.658	Foster Care—Title IV-E	Separation of Duties for Foster Care Maintenance Rate Setting	0
2015-022 p. 67	93.658	Foster Care—Title IV-E	Subrecipient Monitoring	0
2015-011 p. 44	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance*	Undetermined
2015-012 p. 46	93.659	Adoption Assistance	Adoption Assistance Exceptional Rate Documentation*	0
2015-022 p. 67	93.659	Adoption Assistance	Subrecipient Monitoring	0

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

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-023 p. 74	93.778	Medical Assistance Program	Eligibility Documentation*	Undetermined
2015-024 p. 77	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
2015-025 p. 80	93.778	Medical Assistance Program	Medicaid Fraud Control Unit Referrals	\$ 0
2015-027 p. 84	93.791	Money Follows the Person Rebalancing Demonstration	Unallowable Costs	920,539
2015-023 p. 74	93.791	Money Follows the Person Rebalancing Demonstration	Eligibility Documentation*	0
2015-026 p. 82	93.791	Money Follows the Person Rebalancing Demonstration	Reporting*	0
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$1,817,368</u> Plus an Undetermined Amount

**FINDINGS AFFECTING MULTIPLE PROGRAMS**

**University of Wisconsin-Madison**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-028 p. 88	Research and Development Cluster	Purchasing Card Rebates	\$127,000 Plus an Undetermined Amount

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2015-030 p. 97	Student Financial Assistance Cluster	Information Technology Controls at the University of Wisconsin System	\$ 0
<b>TOTAL FINDINGS AFFECTING MULTIPLE PROGRAMS</b>			<u>\$ 127,000</u> Plus an Undetermined Amount

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

**\$1,951,055**  
**Plus an Undetermined Amount**



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# State of Wisconsin Summary Schedule of Prior Audit Findings ■

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The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2015 (report 15-2). The status of the prior financial statement audit findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2015.

If the prior findings were adequately addressed, the Summary Schedule of Prior Audit Findings indicates that corrective actions were taken or materially taken. If the criteria established under Section 315 (b) (4) of OMB Circular A-133 are met, the Summary Schedule of Prior Audit Findings indicates that corrective action is no longer warranted. These criteria require that two years have passed since the finding was first reported in the Schedule of Findings and Questioned Costs, the federal agency is not currently following up on the concern, and no management decision was issued. In addition, the Summary Schedule of Prior Audit Findings indicates that the finding is no longer considered to be a reportable finding if the current condition no longer meets the criteria established under Section 510 (a) of OMB Circular A-133 for reporting an audit finding. These criteria require findings to be reported that are related to significant deficiencies in internal control, material noncompliance related to a major program, questioned costs greater than \$10,000, and known fraud and abuse. Further, the Summary Schedule of Prior Audit Findings indicates those findings for which corrective actions are no longer needed because the compliance requirements are no longer applicable. For all other prior audit concerns, there is a reference to the page number of the single audit report where the repeat finding or a description of the status of the prior year finding is presented.

If the audit finding was repeated from past years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all

subsequent years that the finding was reported. Beginning with findings for FY 2013-14, finding reference numbers begin with the four-digit fiscal year, followed by a three-digit finding number. Finding reference numbers for findings for fiscal years prior to FY 2013-14 begin with “WI,” followed by the last two digits of the fiscal year and the finding number. Report numbers, corresponding fiscal years, and finding reference numbers appear as follows:

Single Audit Report	Fiscal Year	Finding Reference Number
15-2	FY 2013-14	2014-***
14-6	FY 2012-13	WI-13-**
13-5	FY 2011-12	WI-12-**
12-6	FY 2010-11	WI-11-**
11-4	FY 2009-10	WI-10-**
10-5	FY 2008-09	WI-09-**
09-5	FY 2007-08	WI-08-**
08-5	FY 2006-07	WI-07-**
07-4	FY 2005-06	WI-06-**
06-4	FY 2004-05	WI-05-**
05-5	FY 2003-04	WI-04-**

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-001 WI-13-1 WI-12-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Monitoring of Subrecipients	Partially Corrected, see page 20
2014-002 WI-13-2 WI-12-2	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Program Income	Materially Corrected, see page 26
2014-003	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	State Grant Performance/Evaluation Report	Not Corrected, see page 24
2014-004 WI-13-3 WI-12-5 WI-11-55 WI-10-29	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Section 3 Reporting	Materially Corrected
2014-005	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Cash Management	Corrective Action No Longer Needed

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

Wisconsin Department of Administration *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-12-3	14.228	Community Development Block Grants—State-Administered CDBG Cluster	HUD Monitoring of CDBG Activities	Corrective Action No Longer Warranted
	14.255	ARRA-Community Development Block Grants—State-Administered CDBG Cluster		
2014-006	14.239	HOME Investment Partnerships Program	Monitoring of Subrecipient Entities	Not Corrected, see page 27
2014-007	14.239	HOME Investment Partnerships Program	Program Income Remitted to DOA	Corrective Action Planned for FY 2015-16, see page 33
2014-008	14.239	HOME Investment Partnerships Program	Program Income Retained by Subrecipients	Not Corrected, see page 34
2014-009	14.239	HOME Investment Partnerships Program	Inspection of Rental Housing Units	Partially Corrected, see page 36
2014-010	14.239	HOME Investment Partnerships Program	Section 3 Reporting	Materially Corrected

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-034	17.258/ 17.259/ 17.278	Workforce Investment Act Cluster	FFATA Reporting	Corrective Action Taken

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-029 WI-13-17 WI-12-35	20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Highway Safety Cluster Maintenance of Effort	Corrective Action Taken
2014-029 WI-13-17 WI-12-35	20.602	Occupant Protection Incentive Grants	Highway Safety Cluster Maintenance of Effort	Corrective Action Taken
2014-029 WI-13-17 WI-12-35	20.610	State Traffic Safety Information System Improvement Grants	Highway Safety Cluster Maintenance of Effort	Corrective Action Taken

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## U.S. ENVIRONMENTAL PROTECTION AGENCY

### Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-028	66.458	Capitalization Grants for Clean Water State Revolving Funds	Subrecipient Audit Monitoring	Corrective Action Taken

## U.S. DEPARTMENT OF EDUCATION

### University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-031	84.268	Federal Direct Student Loans	Exit Counseling for Direct Student Loan Borrowers	Corrective Action Taken

### University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-032	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Separation of Perkins Loan Borrowers	Corrective Action Taken

### Wisconsin Technical College System

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-033 WI-13-23 WI-12-59	84.002	Adult Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Materially Corrected
2014-033 WI-13-23 WI-12-59	84.048	Career and Technical Education-Basic Grants to States	Time Distribution for Federal Grant Programs	Materially Corrected

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

### Wisconsin Department of Children and Families

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-018 WI-13-7 WI-12-19 WI-11-50 WI-10-26	93.558	Temporary Assistance for Needy Families	Child Care Case File Documentation	Not Corrected, see page 54
2014-019 WI-13-8 WI-12-20 WI-11-51	93.558	Temporary Assistance for Needy Families	W-2 Case File Documentation	Not Corrected, see page 57
2014-020 WI-13-9	93.558	Temporary Assistance for Needy Families	Noncooperation with Child Support	Not Corrected, see page 59

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

Wisconsin Department of Children and Families (continued)

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-021 WI-13-10 WI-12-18 WI-11-49 WI-10-24 WI-09-29 WI-08-10 WI-07-7 WI-06-10 WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Not Corrected, see page 61
2014-022	93.558	Temporary Assistance for Needy Families	Performance-Based Payments	Corrective Action Taken
2014-023	93.558	Temporary Assistance for Needy Families	FFATA Reporting	Materially Corrected
2014-018 WI-13-7 WI-12-19 WI-11-50 WI-10-26	93.575/ 93.596	Child Care and Development Fund Cluster	Child Care Case File Documentation	Not Corrected, see page 54
2014-023	93.575/ 93.596	Child Care and Development Fund Cluster	FFATA Reporting	Materially Corrected
2014-013	93.658	Foster Care—Title IV-E	Exceptional Rate Documentation	Not Corrected, see page 46
2014-016 WI-13-5 WI-12-14 WI-11-47 WI-10-22	93.658	Foster Care—Title IV-E	Foster Care Rate Setting at the Bureau of Milwaukee Child Welfare	Not Corrected, see page 48
2014-017	93.658	Foster Care—Title IV-E	Foster Care Rate Setting for the Balance of the State Cases	Not Corrected, see page 49
2014-023	93.658	Foster Care—Title IV-E	FFATA Reporting	Materially Corrected
WI-12-12 WI-11-43 WI-10-21	93.658	Foster Care—Title IV-E	Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance	Awaiting Federal Resolution, see page 44
2014-012 WI-13-4 WI-12-12 WI-11-43 WI-10-21	93.659	Adoption Assistance	Unallowable Costs under Adoption Assistance	Awaiting Federal Resolution, see page 44
2014-013	93.659	Adoption Assistance	Exceptional Rate Documentation	Not Corrected, see page 46
2014-014	93.659	Adoption Assistance	Criminal Records Checks under Adoption Assistance	Awaiting Federal Resolution, see page 43

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

#### Wisconsin Department of Children and Families *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-015	93.659	Adoption Assistance	Adoption Assistance Amendments	Corrective Action Taken
2014-023	93.659	Adoption Assistance	FFATA Reporting	Materially Corrected

#### Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-024 WI-13-11 WI-12-21 WI-11-2 WI-10-3	93.767	Children's Health Insurance Program	Eligibility Documentation	Awaiting Federal Resolution, see page 74
2014-026	93.767	Children's Health Insurance Program	Claims Overpayments	Materially Corrected
2014-024 WI-13-11 WI-12-21 WI-11-2 WI-10-3	93.778	Medical Assistance Program	Eligibility Documentation	Not Corrected, see page 74
2014-025 WI-13-12 WI-12-22 WI-11-3 WI-10-5 WI-09-4 WI-08-2 WI-07-6 WI-06-6 WI-05-6 WI-04-5	93.778	Medical Assistance Program	Computer Data Matches	Not Corrected, see page 77
2014-026	93.778	Medical Assistance Program	Claims Overpayments	Materially Corrected
2014-024	93.791	Money Follows the Person Rebalancing Demonstration	Eligibility Documentation	Not Corrected, see page 74
2014-027	93.791	Money Follows the Person Rebalancing Demonstration	Reporting	Partially Corrected, see page 82

### FINDINGS AFFECTING MULTIPLE PROGRAMS

#### Wisconsin Department of Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-011	Multiple Programs	Excess Balances and Lapses from Internal Service Funds, Accounts, and Individually Billable Cost Pools	No Longer a Reportable Finding

FINDINGS AFFECTING MULTIPLE PROGRAMS *(continued)*

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-035 WI-13-27 WI-12-67	Research and Development Cluster	Access Concerns with the University of Wisconsin System's Human Resource System	Corrective Action Taken
2014-036 WI-13-28 WI-12-68	Research and Development Cluster	Program Change Controls over the University of Wisconsin System's Human Resource System	Corrective Action Taken

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
2014-030	Research and Development Cluster	FFATA Reporting	Corrective Action Taken

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# State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2015 ■

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The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2015, the State of Wisconsin administered \$12.0 billion in federal financial assistance, consisting of \$10.6 billion in cash assistance, \$1.2 billion in noncash assistance, and \$209.0 million in outstanding loan balances, as presented in the schedule and as described in Note 2 to the schedule.

As summarized on page 116, 24 state agencies, including the University of Wisconsin System, administered federal awards during FY 2014-15. We selected 24 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

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

- 1) Individual Programs and Other Clusters, presented on pages 117 through 140;
- 2) the Research and Development (R&D) Cluster, presented on pages 141 through 168; and
- 3) the Student Financial Assistance (SFA) Cluster, presented on pages 169 through 170.

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

**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY WISCONSIN STATE AGENCY OR UW INSTITUTION  
FOR THE YEAR ENDED JUNE 30, 2015**

STATE AGENCY OR UW INSTITUTION	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL ASSISTANCE CLUSTER	TOTAL
Department of Health Services	\$ 6,517,350,439	\$ 0	\$ 0	\$ 6,517,350,439
Department of Transportation	881,434,714	0	0	881,434,714
Department of Public Instruction	865,689,470	0	0	865,689,470
Department of Workforce Development	841,051,477	0	0	841,051,477
Department of Children and Families	584,878,360	0	0	584,878,360
Department of Administration	180,950,684	0	0	180,950,684
Department of Natural Resources	142,251,257	0	0	142,251,257
Department of Military Affairs	68,004,036	0	0	68,004,036
Department of Veterans Affairs	51,008,997	0	0	51,008,997
Wisconsin Technical College System	28,009,987	0	0	28,009,987
Department of Justice	22,198,435	0	0	22,198,435
Department of Agriculture, Trade and Consumer Protection	11,218,629	0	0	11,218,629
Government Accountability Board	2,536,239	0	0	2,536,239
Board for People with Developmental Disabilities	1,695,201	0	0	1,695,201
Public Service Commission	1,434,877	0	0	1,434,877
Office of Commissioner of Insurance	1,131,593	0	0	1,131,593
Department of Corrections	1,131,075	0	0	1,131,075
Wisconsin Historical Society	1,131,038	0	0	1,131,038
Department of Tourism	797,527	0	0	797,527
Child Abuse and Neglect Prevention Board	712,738	0	0	712,738
Department of Safety and Professional Services	384,854	0	0	384,854
Board of Commissioners of Public Lands	94,071	0	0	94,071
Higher Educational Aids Board	52,920	0	0	52,920
Total State Agencies	10,205,148,618	0	0	10,205,148,618
UW-Madison	32,973,462	535,029,668	254,348,033	822,351,163
UW-Milwaukee	11,882,340	24,645,778	204,803,645	241,331,763
UW-Eau Claire	1,972,778	1,180,486	67,248,469	70,401,733
UW-Green Bay	1,022,965	642,208	38,588,136	40,253,309
UW-La Crosse	1,500,642	1,012,532	61,217,148	63,730,322
UW-Oshkosh	7,105,200	2,110,676	75,948,597	85,164,473
UW-Parkside	495,742	187,183	32,199,211	32,882,136
UW-Platteville	920,947	1,035,348	51,630,771	53,587,066
UW-River Falls	1,686,220	416,501	39,532,948	41,635,669
UW-Stevens Point	1,173,618	999,449	76,392,770	78,565,837
UW-Stout	3,509,022	393,016	63,702,383	67,604,421
UW-Superior	1,147,133	1,493,238	19,787,991	22,428,362
UW-Whitewater	924,371	251,095	86,909,870	88,085,336
UW Colleges	810,443	34,709	41,869,755	42,714,907
UW-Extension	13,563,743	0	0	13,563,743
UW System Administration	225,151	0	0	225,151
Wisconsin Humanities Council	653,324	0	0	653,324
Total UW System	81,567,101	569,431,887	1,114,179,727	1,765,178,715
<b>TOTAL STATE OF WISCONSIN</b>	<b>\$ 10,286,715,719</b>	<b>\$ 569,431,887</b>	<b>\$ 1,114,179,727</b>	<b>\$ 11,970,327,333</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	\$ 976,950	\$ 0
10.072		Wetlands Reserve Program	DNR	43,750	0
10.156		Federal-State Marketing Improvement Program	DATCP	329,510	0
10.162		Inspection Grading and Standardization	DATCP	24,496	0
10.163		Market Protection and Promotion	DATCP	60,607	0
10.168		Farmers' Market and Local Food Promotion Program	UW-Extension	21,382	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	608,165	608,165
10.171		Organic Certification Cost Share Programs	DATCP	647,331	647,331
10.210		Higher Education - Graduate Fellowships Grant Program	UW-Madison	69,793	0
10.217		Higher Education-Institution Challenge Grants Program (from UW-Madison)	UW-Stevens Point	21,757	0
10.303		Integrated Programs	UW-Extension	439,006	349,867
10.304		Homeland Security-Agricultural	UW-Madison	144,451	0
10.307		Organic Agriculture Research and Extension Initiative (from UW-Madison)	UW-Extension	29,873	0
10.309		Specialty Crop Research Initiative (from UW-Madison)	UW-Extension	6,560	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	25,263	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Extension	127,492	96,704
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Extension	224,715	0
		Total Federal Program 10.310		<u>377,470</u>	<u>96,704</u>
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from UW-Madison)	UW-Extension	44,248	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	212,492	72,200
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Extension	54,918	0
		Total Federal Program 10.326		<u>267,410</u>	<u>72,200</u>
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	149,867	0
10.435		State Mediation Grants	DATCP	242,053	0
10.460		Risk Management Education Partnerships	UW-Madison	79,202	0
10.460		Risk Management Education Partnerships	UW-River Falls	38,547	0
		Total Federal Program 10.460		<u>117,749</u>	<u>0</u>
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,262,291	0
10.500		Cooperative Extension Service	UW-Madison	2,588,049	18,779
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	35,341	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	15,996	0
10.500		Cooperative Extension Service	UW-Stout	15,264	0
10.500		Cooperative Extension Service	UW-Extension	9,657,284	122,117
		Total Federal Program 10.500		<u>12,311,934</u>	<u>140,896</u>
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program (SNAP)	DHS	1,078,658,990	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	69,323,787	39,221,802
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	108,544	0
		Total SNAP Cluster		<u>1,148,091,321</u>	<u>39,221,802</u>
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	47,974,060	47,974,060
10.555		National School Lunch Program	DPI	194,152,964	194,152,964
10.556		Special Milk Program for Children	DPI	1,204,516	1,204,516
10.559		Summer Food Service Program for Children	DPI	8,078,090	7,866,075
		Total Child Nutrition Cluster		<u>251,409,630</u>	<u>251,197,615</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	89,854,710	24,606,722
10.558		Child and Adult Care Food Program	DPI	40,808,707	40,033,648
10.560		State Administrative Expenses for Child Nutrition	DPI	4,343,936	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	731,526	683,978
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,206,470	1,141,603
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	8,231,519	8,231,516
Total Food Distribution Cluster				<u>10,169,515</u>	<u>10,057,097</u>
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	582,765	0
10.574		Team Nutrition Grants	DPI	397,623	101,002
10.576		Senior Farmers Market Nutrition Program	DHS	320,159	292,734
10.578		WIC Grants To States (WGS)	DHS	1,219,063	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	547,344	46,333
10.582		Fresh Fruit and Vegetable Program	DPI	4,815,322	4,731,772
10.652		Forestry Research	DNR	203,322	0
10.664		Cooperative Forestry Assistance	DATCP	821,174	0
10.664		Cooperative Forestry Assistance	DNR	1,416,659	24,464
10.664		Cooperative Forestry Assistance	DOA	24,409	0
Total Federal Program 10.664				<u>2,262,242</u>	<u>24,464</u>
Forest Service Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,612,810	0
Total Forest Service Schools and Roads Cluster				<u>1,612,810</u>	<u>0</u>
10.675		Urban and Community Forestry Program	DNR	599,198	503,774
10.675		Urban and Community Forestry Program	UW-Milwaukee	44,652	0
Total Federal Program 10.675				<u>643,850</u>	<u>503,774</u>
10.676		Forest Legacy Program	DNR	3,031,036	0
10.678		Forest Stewardship Program	DNR	575,137	0
10.679		Collaborative Forest Restoration	DNR	187,097	0
10.680		Forest Health Protection	DATCP	666	0
10.680		Forest Health Protection	DNR	193,120	0
Total Federal Program 10.680				<u>193,786</u>	<u>0</u>
10.901		Resource Conservation and Development	DATCP	59,693	59,693
10.902		Soil and Water Conservation	DATCP	58,296	0
10.902		Soil and Water Conservation	DNR	9,086	0
10.902		Soil and Water Conservation	UW-Madison	47,848	0
10.902		Soil and Water Conservation	UW-Extension	421,086	172,021
Total Federal Program 10.902				<u>536,316</u>	<u>172,021</u>
10.912		Environmental Quality Incentives Program	DNR	57,361	0
10.912		Environmental Quality Incentives Program	UW-Extension	71,445	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Extension	50,495	0
Total Federal Program 10.912				<u>179,301</u>	<u>0</u>
10.914		Wildlife Habitat Incentive Program	DNR	17,800	0
10.950		Agricultural Statistics Reports	DATCP	19,698	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	82,579	0
Other Federal Financial Assistance:					
N/A	10.IPA	Interagency Personnel Agreements	UW-Madison	8,357	0
N/A	10.15-11	Producer Education (from UW-Extension)	UW-Madison	68,848	0
N/A	10.Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	180,320	0
N/A	10.75-9473	Summer Food Service Program	UW-Milwaukee	240	0
N/A	10.10-CS-11242312-139	LEAF-Replication of	UW-Stevens Point	4,757	0
N/A	10.58-0510-4-068 N	Producer Education	UW-Extension	3,027	0
Subtotal Direct Programs				<u>1,583,626,964</u>	<u>372,963,840</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Subgrants:			
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	14,236	693
10.304		Homeland Security-Agricultural (from Michigan State University)	UW-Madison	40,421	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW-Extension	106,880	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Extension	122,397	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Extension	39,011	0
10.311		Beginning Farmer and Rancher Development Program (from Dairy Grazing Apprenticeship)	UW-Madison	12,109	0
10.500		Cooperative Extension Service (from University of Minnesota)	DATCP	34,267	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	10,963	0
10.500		Cooperative Extension Service (from University of Nebraska)	UW-Madison	9,548	6,650
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	48,478	0
10.500		Cooperative Extension Service (from National 4-H Council)	UW-Extension	1,661	0
10.500		Cooperative Extension Service (from Pennsylvania State University)	UW-Extension	5,035	0
10.500		Cooperative Extension Service (from University of Georgia)	UW-Extension	1,695	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Extension	49,571	0
10.500		Cooperative Extension Service (from University of Nebraska-Lincoln)	UW-Extension	54,833	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc.)	UW-Madison	3,872	0
10.771		Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	85,532	0
10.912		Environmental Quality Incentives Program (from University of Arkansas)	UW-Platteville	53,679	0
10.912		Environmental Quality Incentives Program (from University of Arkansas)	UW-Extension	7,117	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	2,500	0
		Subtotal Subgrants		<u>703,805</u>	<u>7,343</u>
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>1,584,330,769</u>	<u>372,971,183</u>
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development-Technical Assistance	UW-Milwaukee	70,001	58,787
11.303		Economic Development-Technical Assistance	UW-Parkside	81,572	68,274
11.303		Economic Development-Technical Assistance	UW-Stout	30,025	0
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Whitewater	31,476	0
11.303		Economic Development-Technical Assistance	UW-Extension	32,570	0
		Total Federal Program 11.303		<u>245,644</u>	<u>127,061</u>
		Economic Development Cluster:			
11.307		Economic Adjustment Assistance	UW-Whitewater	95,911	95,911
		Total Economic Development Cluster		<u>95,911</u>	<u>95,911</u>
11.400		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	DOT	(31,286)	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	9,907	0
11.417		Sea Grant Support	UW-Madison	79,118	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	4,934	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	75,106	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	35,257	0
11.417		Sea Grant Support (from UW-Madison)	UW-Extension	16,063	0
11.417		Sea Grant Support (from UW-Stevens Point)	UW-Extension	28,873	0
		Total Federal Program 11.417		<u>239,351</u>	<u>0</u>
11.419		Coastal Zone Management Administration Awards	DOA	1,790,233	1,264,092
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Superior	278	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	144,704	0
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	388,722	0
		Total Federal Program 11.420		<u>533,704</u>	<u>0</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.429		Marine Sanctuary Program	UW-Superior	14,056	0
11.463		Habitat Conservation	UW-Madison	8,162	0
11.549		State and Local Implementation Grant Program	DOJ	384,745	238,985
11.557		ARRA-Broadband Technology Opportunities Program (BTOP)	UW-Extension	(118,142)	0
11.558		ARRA-State Broadband Data and Development Grant Program	PSC	650,201	0
11.611		Manufacturing Extension Partnership	UW-Stout	1,185,093	142,275
Other Federal Financial Assistance:					
N/A	11.AB133C-11-CN-0065	Coastal Protection and Restoration	DNR	21,852	0
N/A	11.493K883	Wisconsin Master Naturalist Program (from UW-Madison)	UW-Extension	3,772	0
Subtotal Direct Programs				5,033,203	1,868,324
Subgrants:					
11.303		Economic Development-Technical Assistance (from Purdue University)	UW-Milwaukee	11,864	0
11.307		Economic Adjustment Assistance (from Milwaukee 7 Water Council Inc.)	UW-Milwaukee	12,786	0
11.417		Sea Grant Support (from University of Michigan)	UW-Madison	7,414	0
11.419		Coastal Zone Management Administration Awards (from Minnesota Department of Natural Resources)	UW-Superior	2,000	0
11.419		Coastal Zone Management Administration Awards (from University of New Hampshire)	UW-Superior	147,532	28,293
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	86,183	0
N/A	15.2012 NPS Climate Fellowship	Wildfire Burn Severity Patterns and Forest Transitions Under a Warming Climate in National Parks of the Northern Rockies (from University of Washington)	UW-Madison	594	0
N/A	11.SA #15-26	National Ocean Sciences Bowl (from Consortium for Ocean Leadership)	UW-Milwaukee	13,423	0
Subtotal Subgrants				281,796	28,293
TOTAL U.S. DEPARTMENT OF COMMERCE				5,314,999	1,896,617
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.106		Flood Control Projects	BCPL	94,071	94,071
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	88,726	0
12.217		Electronic Absentee Systems for Elections	GAB	88,476	0
12.400		Military Construction, National Guard	DMA	8,213,888	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	37,735,380	0
12.404		National Guard ChalleNGe Program	DMA	3,694,448	0
12.611		Community Economic Adjustment Assistance for Reductions in Defense Industry Employment	UW-Oshkosh	147,863	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Milwaukee	45,465	0
12.900		Language Grant Program	UW-Madison	59,331	0
Other Federal Financial Assistance:					
N/A	12.NAFBA1-13-M-0350	Operation Military Kids	UW-Extension	65,146	0
N/A	12.W912J2-13-P-0030	Wisconsin Army National Guard Participation in the WIAC Corporate Partnership Program	UW System Administration	14,000	0
Subtotal Direct Programs				50,246,794	94,071
Subgrants:					
12.357		ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	301,055	0
12.550		The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	372,850	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	17,979	0
Subtotal Subgrants				691,884	0
TOTAL U.S. DEPARTMENT OF DEFENSE				50,938,678	94,071

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.171		Manufactured Home Dispute Resolution	DSPS	33,271	0
14.228		CDBG-State-Administered CDBG Cluster: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	DOA	28,471,235	27,836,710
14.255		ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded) Total CDBG-State-Administered CDBG Cluster:	DOA	(41,189)	0
				<u>28,430,046</u>	<u>27,836,710</u>
14.231		Emergency Solutions Grant Program	DOA	3,196,643	3,071,463
14.238		Shelter Plus Care	DOA	237,726	237,726
14.239		HOME Investment Partnerships Program	DOA	9,171,393	8,442,306
14.241		Housing Opportunities for Persons with AIDS	DOA	446,531	430,903
		Subtotal Direct Programs		<u>41,515,610</u>	<u>40,019,108</u>
14.218		Subgrants: Community Development Block Grants/Entitlement Grants (from Waukesha County) Subtotal Subgrants	UW-Extension	14,266	0
				<u>14,266</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>41,529,876</u>	<u>40,019,108</u>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.226		Payments in Lieu of Taxes	DNR	1,616,746	0
15.231		Fish, Wildlife and Plant Conservation Resource Management	DNR	59,995	0
15.605		Fish and Wildlife Cluster: Sport Fish Restoration Program	DNR	11,102,429	345,048
15.611		Wildlife Restoration and Basic Hunter Education Total Fish and Wildlife Cluster	DNR	<u>17,104,213</u>	<u>197,991</u>
				<u>28,206,642</u>	<u>543,039</u>
15.608		Fish and Wildlife Management Assistance	DNR	677,038	97,422
15.608		Fish and Wildlife Management Assistance Total Federal Program 15.608	UW-Madison	<u>17,402</u>	<u>0</u>
				<u>694,440</u>	<u>97,422</u>
15.614		Coastal Wetlands Planning, Protection and Restoration Program	DNR	187,007	73,000
15.615		Cooperative Endangered Species Conservation Fund	DNR	294,522	0
15.616		Clean Vessel Act	DNR	1,378	0
15.622		Sportfishing and Boating Safety Act	DNR	18,180	18,180
15.623		North American Wetlands Conservation Fund	DNR	853,240	0
15.630		Coastal Program	DNR	15,378	0
15.631		Partners for Fish and Wildlife	DNR	5,000	0
15.633		Landowner Incentive Program	DNR	1,405	0
15.634		State Wildlife Grants	DNR	1,320,411	0
15.635		Neotropical Migratory Bird Conservation	DNR	15,557	0
15.657		Endangered Species Conservation Recovery Implementation Funds	DNR	39,255	0
15.662		Great Lakes Restoration	DNR	708,329	3,486
15.663		National Fish and Wildlife Foundation	DNR	140,630	0
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	18,145	0
15.669		Cooperative Landscape Conservation	DNR	22,420	0
15.670		Adaptive Science	UW-Oshkosh	28,291	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	46,863	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	142,674	0
15.814		National Geological and Geophysical Data Preservation Program	UW-Extension	54,423	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	896,054	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	1,200,531	48,700
15.922		North American Graves Protection and Repatriation Act	WHS	38,311	0
15.922		North American Graves Protection and Repatriation Act Total Federal Program 15.922	UW-Madison	<u>5,772</u>	<u>0</u>
				<u>44,083</u>	<u>0</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.929		Save America's Treasures	WHS	29,538	0
15.943		Challenge Cost Share	DNR	4,336	0
15.944		Natural Resource Stewardship	DNR	740,000	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	472,168	0
Other Federal Financial Assistance:					
N/A	15.AGF2011011	Bureau Of Indian Affairs	DNR	39,617	0
N/A	15.PAA 05 7046	Holding onto the Green Zone Toolkit Development: Publication & Distribution Activities	UW-Madison	(7)	0
Subtotal Direct Programs				37,917,251	783,827
Subgrants:					
15.662		Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Milwaukee	17,981	0
15.663		National Fish and Wildlife Foundation (from The Nature Conservancy)	UW-Parkside	8,459	0
Subtotal Subgrants				26,440	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				37,943,691	783,827
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.000		State Forfeiture Sharing	DOJ	1,607,523	0
16.017		Sexual Assault Services Formula Program	DOJ	486,623	461,875
16.321		Antiterrorism Emergency Reserve	DOJ	575	361
16.523		Juvenile Accountability Block Grants	DOJ	360,093	322,461
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOJ	339,618	231,800
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	DOJ	55,724	0
16.543		Missing Children's Assistance	DOJ	353,132	62,887
16.544		Youth Gang Prevention	DOJ	4,269	0
16.548		Title V-Delinquency Prevention Program	DOJ	41,831	41,831
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	49,882	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	294,061	33,498
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DPI	22,238	0
16.571		Public Safety Officers' Benefits Program	DOJ	9,932	0
16.575		Crime Victim Assistance	DOJ	7,673,340	7,402,999
16.576		Crime Victim Compensation	DOJ	25,698	(64,446)
16.585		Drug Court Discretionary Grant	DOJ	1,057	0
16.588		Violence Against Women Formula Grants	DOJ	1,876,968	1,494,449
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	147,525	39,028
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	373,529	347,470
16.606		State Criminal Alien Assistance Program	DOC	823,558	0
16.607		Bulletproof Vest Partnership Program	DOT	4,466	0
16.609		Project Safe Neighborhoods	DOJ	107,680	77,695
16.727		Enforcing Underage Drinking Laws Program	DOT	24,749	24,749
16.735		PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	DOC	21,214	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	3,429,560	2,819,423
16.740		Statewide Automated Victim Information Notification (SAVIN) Program	DOC	139,579	0
16.741		DNA Backlog Reduction Program	DOJ	955,362	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	138,889	30,101
16.746		Capital Case Litigation Initiative	UW-Madison	2,136	0
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	7,586	0
16.751		Edward Byrne Memorial Competitive Grant Program	DOJ	155,817	155,817
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	57,000	0
16.812		Second Chance Act Reentry Initiative	DOC	71,587	0
16.813		NICS Act Record Improvement Program	DOJ	802,352	796,911
16.820		Postconviction Testing of DNA Evidence to Exonerate the Innocent	UW-Madison	239,704	0
16.922		Equitable Sharing Program	DNR	2,882	0
16.922		Equitable Sharing Program	DOT	70,834	0
Total Federal Program 16.922				73,716	0



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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	16.UNKNOWN	ATF Task Force	DOJ	1,816	0
N/A	16.2014-126	Domestic Cannabis Eradication/Suppression Program 2014	DOJ	140,071	44,424
N/A	16.2015-128	Domestic Cannabis Eradication/Suppression Program 2015	DOJ	39,201	6,577
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	15,551	0
N/A	16.2012 RJ-BX-0034	JR Justice Grant	HEAB	52,920	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	15,309	0
N/A	16.2012-UMWX-0178	COPS Hiring Program	UW-Madison	46,553	0
Subtotal Direct Programs				<u>21,089,994</u>	<u>14,329,910</u>
Subgrants:					
16.579		Edward Byrne Memorial Formula Grant Program (from West Central Drug Task Force)	UW-Stout	479	0
16.585		Drug Court Discretionary Grant Program (from Milwaukee County)	UW-Milwaukee	16,623	0
16.710		Public Safety Partnership and Community Policing Grants (from Milwaukee Police Department)	UW-Milwaukee	10,903	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	142,492	0
16.751		Edward Byrne Memorial Competitive Grant Program (from Council of State Governments)	UW-Madison	(292)	0
Subtotal Subgrants				<u>170,205</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>21,260,199</u>	<u>14,329,910</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	1,228,936	0
17.005		Compensation and Working Conditions	UW-Madison	87,506	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	12,508,232	240,860
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,896,002	0
17.804		Local Veterans' Employment Representative Program	DWD	1,277,790	0
Total Employment Services Cluster				<u>15,682,024</u>	<u>240,860</u>
17.225		Unemployment Insurance	DWD	693,235,899	0
17.235		Senior Community Service Employment Program	DHS	2,272,802	2,181,004
17.245		Trade Adjustment Assistance	DWD	6,757,358	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	12,030,217	11,191,702
17.259		WIA Youth Activities	DWD	12,057,147	11,365,346
17.278		WIA Dislocated Worker Formula Grants	DWD	14,140,630	12,809,469
Total WIA Cluster				<u>38,227,994</u>	<u>35,366,517</u>
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	317,320	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	164,078	0
17.277		Workforce Investment Act (WIA) National Emergency Grants	DWD	2,677,966	2,630,825
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-Milwaukee	91,760	19,253
17.502		Occupational Safety and Health-Susan Harwood Training Grants	UW-River Falls	117,444	0
Total Federal Program 17.502				<u>209,204</u>	<u>19,253</u>
17.504		Consultation Agreements	UW-Madison	904,334	0
17.600		Mine Health and Safety Grants	DSPS	157,279	0
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	WTCS	36,814	0
Other Federal Financial Assistance:					
N/A	17.CS-26110-CS5	OSHA 21(d) Consultation Program	UW-Madison	2,478,400	0
Subtotal Direct Programs				<u>764,437,914</u>	<u>40,438,459</u>
Subgrants:					
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (from University of Florida)	UW-Stout	1,236	0
Subtotal Subgrants				<u>1,236</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>764,439,150</u>	<u>40,438,459</u>

STATE OF WISCONSIN  
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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF STATE:</b>					
19.703		Criminal Justice Systems	DOC	67,551	0
		Subtotal Direct Programs		<u>67,551</u>	<u>0</u>
Subgrants:					
19.009		Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc.)	UW-La Crosse	11,188	0
19.009		Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc.)	UW-Stout	47,057	0
19.010		Academic Exchange Programs-Hubert H. Humphrey Fellowship Program (from International Research & Exchanges Board Inc.)	UW-Stout	77,788	0
19.011		Academic Exchange Programs-Special Academic Exchange Programs (from International Research & Exchanges Board Inc.)	UW Colleges	61,108	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc.)	UW-Stout	92,605	0
19.415		Professional and Cultural Exchange Programs - Citizen Exchanges (from American Council for International Education)	UW-Madison	64,595	0
N/A	19.AGMT 06/28/13	Dissertation Development Award Fellowship (from Social Science Research Council)	UW-Madison	(10,992)	0
		Subtotal Subgrants		<u>343,349</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF STATE				<u>410,900</u>	<u>0</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program	DOT	57,922,799	12,918,879
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction	DOT	788,142,204	0
20.205		ARRA-Highway Planning and Construction	DOT	(351,490)	0
20.205		Highway Planning and Construction Revolving Loan Balance	DOT	2,469,506	0
20.219		Recreational Trails Program	DNR	2,360,135	1,726,965
20.219		Recreational Trails Program	DOT	226,028	0
Total Highway Planning and Construction Cluster				<u>792,846,383</u>	<u>1,726,965</u>
20.218		National Motor Carrier Safety	DOT	3,105,397	0
20.232		Commercial Driver's License Program Improvement Grant	DOT	419,444	0
20.234		Safety Data Improvement Program	DOT	118,159	0
20.237		Commercial Vehicle Information Systems and Networks	DOT	8,661	0
20.319		ARRA-High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants	DOT	(290)	0
20.505		Metropolitan Transportation Planning	DOT	292,068	204,068
20.509		Formula Grants for Rural Areas	DOT	14,701,289	14,645,531
Transit Services Programs Cluster:					
20.513		Enhanced Mobility for Seniors and Individuals with Disabilities	DOT	3,594,342	3,388,451
20.516		Job Access and Reverse Commute Program	DOT	598,406	598,136
20.521		New Freedom Program	DOT	407,132	407,132
Total Transit Services Programs Cluster				<u>4,599,880</u>	<u>4,393,719</u>
20.514		Public Transportation Research	DOT	428,549	428,549
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	3,471,081	940,622
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	154,475	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	UW-Superior	1	0
20.602		Occupant Protection Incentive Grants	DOT	(1,372)	0
20.610		State Traffic Safety Information System Improvement Grants	DOT	536,159	324,586
20.611		Incentive Grant Program to Prohibit Racial Profiling	DOT	61,142	61,142
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	135,987	32,048
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	150,577	149,899
20.616		National Priority Safety Programs	DOT	4,448,555	3,310,327
Total Highway Safety Cluster				<u>8,956,605</u>	<u>4,818,624</u>
20.608		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	DOT	72,694	0
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	81,166	0
20.700		Pipeline Safety Program Base Grants	PSC	552,090	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	438,844	228,123
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>884,543,738</u>	<u>39,364,458</u>

STATE OF WISCONSIN  
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,150,513	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				1,150,513	0
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
N/A	32.DA 12-1050	National Deaf-Blind Equipment Distribution Program (NDBEDP)	PSC	232,586	232,586
TOTAL FEDERAL COMMUNICATIONS COMMISSION				232,586	232,586
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property	DOA	1,603,192	0
39.011		Election Reform Payments	GAB	336,916	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				1,940,108	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science (from UW-Green Bay)	UW-Milwaukee	6,378	0
43.002		Aeronautics	UW-Milwaukee	10,002	0
Other Federal Financial Assistance:					
N/A	43.NNX10AE21G	Venus Express EPO	UW-Madison	24,478	0
N/A	43.NNX11AN40H	Developing Transition Edge Sensors for New Space-Based Applications	UW-Madison	53,696	0
N/A	43.12/10-5/1	Promoting Women in Physics and Astronomy (from UW-Green Bay)	UW-La Crosse	1,195	0
Subtotal Direct Programs				95,749	0
Subgrants:					
N/A	43.XHab 2014-01	Badger COMET (from National Space Grant Foundation)	UW-Madison	(20,000)	0
N/A	43.NNS06AA88G	Integrating NASA Earth Observation Data into National Applications (from The Institute for the Application of Geospatial Technology)	UW-Madison	(10,747)	0
Subtotal Subgrants				(30,747)	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				65,002	0
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	24,876	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	15,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Stevens Point	12,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Extension	10,000	0
Total Federal Program 45.024				61,876	0
45.025		Promotion of the Arts-Partnership Agreements	Tourism	797,527	641,665
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	13,487	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	5,265	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Parkside	189	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Superior	1,989	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Whitewater	171	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	8,877	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	647,188	49,413
Total Federal Program 45.129				677,166	49,413

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.130		Promotion of the Humanities-Challenge Grants	UW-Madison	50,000	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	112,598	0
45.161		Promotion of the Humanities-Research	UW-Milwaukee	1,843	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	122,202	0
45.168		Promotion of the Humanities-We the People	Wisconsin Humanities Council	6,136	6,136
45.301		Museums for America	DVA	16,850	0
45.310		Grants to States	DPI	2,703,320	919,823
45.312		National Leadership Grants	WHS	158,294	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	14,626	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	267,943	0
		Total Federal Program 45.313		<u>282,569</u>	<u>0</u>
N/A	45.FY14-021-14	Other Federal Financial Assistance: Hear, Here: Voices of Downtown La Crosse (from Wisconsin Humanities Council)	UW-La Crosse	7,119	0
		Subtotal Direct Programs		<u>4,997,500</u>	<u>1,617,037</u>
		Subgrants:			
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Madison	2,800	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Platteville	2,175	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Whitewater	2,960	0
45.164		Promotion of the Humanities-Public Programs (from American Library Association)	UW-Green Bay	761	0
45.164		Promotion of the Humanities-Public Programs (from Gilder Lehrman Institute of American History)	UW-Whitewater	118	0
45.313	45.From State of IL Agreement	Laura Bush 21st Century Librarian Program (from State of Illinois)	DPI	1,835	0
		Subtotal Subgrants		<u>10,649</u>	<u>0</u>
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		<u>5,008,149</u>	<u>1,617,037</u>
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Milwaukee	115,439	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	11,576	0
47.076		Education and Human Resources	UW-Madison	7,426	0
47.076		Education and Human Resources	UW-Milwaukee	462,187	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	8,792	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	16,759	0
47.076		Education and Human Resources	UW-Oshkosh	211,713	0
47.076		Education and Human Resources (from UW-Green Bay)	UW-Oshkosh	2,460	0
47.076		Education and Human Resources	UW-Platteville	427,635	14,000
47.076		Education and Human Resources	UW-River Falls	250,110	46,086
47.076		Education and Human Resources	UW-Stout	118,204	0
47.076		Education and Human Resources (from UW Colleges)	UW-Stout	23,068	0
47.076		Education and Human Resources	UW-Superior	110	0
47.076		Education and Human Resources	UW-Whitewater	1,690	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	300	0
		Total Federal Program 47.076		<u>1,530,454</u>	<u>60,086</u>
47.078		Polar Programs (from UW-Madison)	UW-River Falls	131,525	0
N/A	47.IPA	Other Federal Financial Assistance: Interagency Personnel Agreements	UW-Milwaukee	158,265	0
		Subtotal Direct Programs		<u>1,947,259</u>	<u>60,086</u>
		Subgrants:			
47.049		Mathematical and Physical Sciences (from American Physical Society)	UW-La Crosse	3,631	0
47.076		Education and Human Resources (from KQED Inc.)	UW-Extension	51,444	0
N/A	47.MSOE DUE-1022793 Award 1	Physical Modeling Projects (from Milwaukee School of Engineering)	UW-Milwaukee	(1,509)	0
		Subtotal Subgrants		<u>53,566</u>	<u>0</u>
		TOTAL NATIONAL SCIENCE FOUNDATION		<u>2,000,825</u>	<u>60,086</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>SECURITIES AND EXCHANGE COMMISSION:</b>					
N/A	58.IPA	Interagency Personnel Agreements	UW-Madison	190,942	0
TOTAL SECURITIES AND EXCHANGE COMMISSION				<u>190,942</u>	<u>0</u>
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.006		8(a) Business Development Program (from UW-Extension)	UW-Platteville	36,045	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	184,643	0
59.037		Small Business Development Centers (from UW-River Falls)	UW-Milwaukee	83,047	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	69,351	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	92,248	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	114,465	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	85,412	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	69,188	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	79,618	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Platteville	16,254	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	45,287	0
59.037		Small Business Development Centers	UW-Stevens Point	74,620	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	60,691	0
59.037		Small Business Development Centers	UW-Stout	1,257	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	30,324	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	40,185	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	171,232	0
59.037		Small Business Development Centers	UW-Extension	641,827	0
Total Federal Program 59.037				<u>1,859,649</u>	<u>0</u>
59.058		Federal and State Technology Partnership Program	UW-Extension	65,911	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				<u>1,961,605</u>	<u>0</u>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.005		Grants to States for Construction of State Home Facilities	DVA	2,662,151	0
64.014		Veterans State Domiciliary Care	DVA	611,764	0
64.015		Veterans State Nursing Home Care	DVA	43,059,633	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,210,958	0
64.101		Burial Expenses Allowance for Veterans	DVA	889,045	0
64.124		All-Volunteer Force Educational Assistance	DWD	115,573	0
64.203		State Cemetery Grants	DVA	2,199,243	0
Other Federal Financial Assistance:					
N/A	64.V101 223B	Reimbursement Contract-State Approving Agency	DVA	357,996	0
N/A	64.IPA	Interagency Personnel Agreements	UW-Madison	1,674,330	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				<u>52,780,693</u>	<u>0</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	DNR	3,246,759	0
66.032		State Indoor Radon Grants	DHS	294,927	174,202
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	599,451	0
66.040		State Clean Diesel Grant Program	DNR	111,588	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	397,781	0
66.432		State Public Water System Supervision	DNR	3,439,000	0
66.433		State Underground Water Source Protection	DNR	79,000	0
66.454		Water Quality Management Planning	DNR	383,000	153,200
Clean Water State Revolving Fund Cluster:					
66.458		Capitalization Grants for Clean Water State Revolving Funds	DNR	38,290,810	37,290,810
Total Clean Water State Revolving Fund Cluster				<u>38,290,810</u>	<u>37,290,810</u>
66.460		Nonpoint Source Implementation Grants	DNR	1,410,045	194,259
66.461		Regional Wetland Program Development Grants	DNR	619,140	82,250
66.461		Regional Wetland Program Development Grants	UW-Stevens Point	81,948	61,400
66.461		Regional Wetland Program Development Grants	UW-Extension	10,452	0
Total Federal Program 66.461				<u>711,540</u>	<u>143,650</u>
Drinking Water State Revolving Fund Cluster:					
66.468		Capitalization Grants for Drinking Water State Revolving Funds	DNR	18,011,472	14,120,802
Total Drinking Water State Revolving Fund Cluster				<u>18,011,472</u>	<u>14,120,802</u>

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.469		Great Lakes Program	DHS	658,040	0
66.469		Great Lakes Program	DNR	6,521,671	4,025,449
66.469		Great Lakes Program	UW-Extension	109,858	0
66.469		Great Lakes Program (from UW-Extension)	UW-Extension	24,459	0
		Total Federal Program 66.469		<u>7,314,028</u>	<u>4,025,449</u>
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	154,995	0
66.474		Water Protection Grants to the States	DNR	67,713	0
66.475		Gulf of Mexico Program	DNR	120,967	120,967
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	7,477	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	13,790	0
66.605		Performance Partnership Grants	DATCP	619,133	0
66.605		Performance Partnership Grants	DNR	8,045,819	0
		Total Federal Program 66.605		<u>8,664,952</u>	<u>0</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	93,580	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	386,164	0
66.708		Pollution Prevention Grants Program	UW-Stevens Point	19,048	0
66.801		Hazardous Waste Management State Program Support	DNR	1,933,114	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	2,847,833	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DATCP	775,082	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,555,898	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	58,048	0
66.817		State and Tribal Response Program Grants	DNR	1,000,000	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,617,693	1,321,553
66.951		Environmental Education Grants	UW-Madison	71,577	0
66.953		Building Capacity to Implement EPA National Guidelines for School Environmental Health Programs	DPI	60,233	0
		Subtotal Direct Programs		<u>93,737,565</u>	<u>57,544,892</u>
66.708		Subgrants: Pollution Prevention Grants Program (from California Department of Toxic Substances Control)	UW-Stevens Point	39,505	0
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (from National Association of State Departments of Agriculture)	UW-Madison	5	0
66.951		Environmental Education Grants (from Harrisburg University of Science and Technology)	UW-Milwaukee	6,186	0
		Subtotal Subgrants		<u>45,696</u>	<u>0</u>
		TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		<u>93,783,261</u>	<u>57,544,892</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.041		State Energy Program	DOA	812,078	227,075
81.041		ARRA-State Energy Program Revolving Loan Balance	DOA	24,071,957	0
		Total Federal Program 81.041		<u>24,884,035</u>	<u>227,075</u>
81.042		Weatherization Assistance for Low-Income Persons	DOA	6,719,159	5,421,193
81.049		Office of Science Financial Assistance Program	UW-Madison	37,271	0
81.086		Conservation Research and Development	DOA	336,815	126,183
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	272,276	0
81.119		State Energy Program Special Projects	DOA	330,877	37,976
81.138		State Heating Oil and Propane Program	DOA	14,227	0
N/A	81.505-143	Other Federal Financial Assistance: Petroleum Violation Escrow Funds	DOA	66,137	43,000
		Subtotal Direct Programs		<u>32,660,797</u>	<u>5,855,427</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
		Subgrants:			
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	40,134	0
81.087		Renewable Energy Research and Development (from Arizona Geological Survey)	UW-Extension	9,000	0
		Subtotal Subgrants		49,134	0
		TOTAL U.S. DEPARTMENT OF ENERGY		32,709,931	5,855,427
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education-Basic Grants to States	WTCS	6,436,045	5,642,961
		Title 1, Part A Cluster			
84.010		Title I Grants to Local Educational Agencies	DPI	226,637,956	221,553,276
84.389		ARRA-Title I Grants to Local Educational Agencies, Recovery Act	DPI	(83,172)	(83,172)
		Total Title 1, Part A Cluster		226,554,784	221,470,104
84.011		Migrant Education-State Grant Program	DPI	667,599	499,189
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	1,272,363	1,258,856
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	2,720,240	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	248,617	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	114,710	0
		Total Federal Program 84.015		3,083,567	0
84.021		Overseas Programs-Group Projects Abroad	UW-Whitewater	30,518	0
		Special Education Cluster (IDEA):			
84.027		Special Education-Grants to States	DPI	218,504,431	203,540,078
84.173		Special Education-Preschool Grants	DPI	9,163,083	8,319,047
		Total Special Education Cluster (IDEA)		227,667,514	211,859,125
84.031		Higher Education-Institutional Aid	UW-Eau Claire	178,291	0
84.031		Higher Education-Institutional Aid	UW-Parkside	62,374	0
84.031		Higher Education-Institutional Aid	UW-Stevens Point	363,700	0
		Total Federal Program 84.031		604,365	0
		TRIO Cluster:			
84.042		TRIO-Student Support Services	UW-Madison	287,859	0
84.042		TRIO-Student Support Services	UW-Milwaukee	297,481	0
84.042		TRIO-Student Support Services	UW-Eau Claire	620,330	0
84.042		TRIO-Student Support Services	UW-La Crosse	381,338	0
84.042		TRIO-Student Support Services	UW-Oshkosh	402,123	0
84.042		TRIO-Student Support Services	UW-Parkside	263,530	0
84.042		TRIO-Student Support Services	UW-Platteville	363,852	0
84.042		TRIO-Student Support Services	UW-River Falls	301,440	0
84.042		TRIO-Student Support Services	UW-Stout	521,985	0
84.042		TRIO-Student Support Services	UW-Superior	310,841	0
84.042		TRIO-Student Support Services	UW-Colleges	511,199	0
84.044		TRIO-Talent Search	DPI	279,050	0
84.044		TRIO-Talent Search	UW-Milwaukee	317,551	0
84.044		TRIO-Talent Search	UW-Stout	321,801	0
84.044		TRIO-Talent Search	UW-Colleges	228,915	0
84.047		TRIO-Upward Bound	DPI	215,624	0
84.047		TRIO-Upward Bound	UW-Milwaukee	1,021,530	0
84.047		TRIO-Upward Bound	UW-Eau Claire	343,705	0
84.047		TRIO-Upward Bound	UW-Green Bay	632,826	0
84.047		TRIO-Upward Bound	UW-La Crosse	401,981	0
84.047		TRIO-Upward Bound	UW-River Falls	308,549	0
84.047		TRIO-Upward Bound	UW-Stevens Point	404,490	0
84.047		TRIO-Upward Bound	UW-Superior	221,642	0
84.047		TRIO-Upward Bound	UW-Whitewater	286,878	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	217,602	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	191,731	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	256,733	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	214,634	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	188,027	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	45,646	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	241,439	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	214,586	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	228,538	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	219,456	0
Total TRIO Cluster				<u>11,264,912</u>	<u>0</u>
84.048		Career and Technical Education-Basic Grants to States	WTCS	21,184,740	19,397,696
84.051		Career and Technical Education -- National Programs	DPI	9,289	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	129,605	0
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	69,276,344	0
84.129		Rehabilitation Long-Term Training	UW-Madison	150,632	0
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	62,134	0
84.129		Rehabilitation Long-Term Training	UW-Stout	190,138	0
Total Federal Program 84.129				<u>402,904</u>	<u>0</u>
84.133		National Institute of Disability and Rehabilitation Research	UW-Milwaukee	165,602	102,004
84.133		National Institute of Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	209,096	0
Total Federal Program 84.133				<u>374,698</u>	<u>102,004</u>
84.144		Migrant Education-Coordination Program	DPI	114,139	81,842
84.161		Rehabilitation Services-Client Assistance Program	DATCP	190,988	0
84.169		Independent Living-State Grants	DWD	296,592	288,071
84.170		Javits Fellowships	UW-Madison	39,181	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	585,568	585,347
84.181		Special Education-Grants for Infants and Families	DHS	7,188,128	6,572,798
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	2,153,933	1,967,261
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	413,537	0
84.196		Education for Homeless Children and Youth	DPI	888,797	676,471
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	54,584	0
84.215		Fund for the Improvement of Education	DVA	1,357	0
84.224		Assistive Technology	DHS	321,699	0
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	54,509	0
84.282		Charter Schools	DPI	11,943,264	11,641,127
84.287		Twenty-First Century Community Learning Centers	DPI	17,804,965	16,740,153
84.299		Indian Education -- Special Programs for Indian Children	UW-Milwaukee	304,374	0
84.323		Special Education-State Personnel Development	DPI	1,209,418	342,705
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	22,046	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	716,471	4,852
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	250,574	0
Total Federal Program 84.325				<u>989,091</u>	<u>4,852</u>
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	160,324	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	4,817,899	2,584,260
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from UW-Madison)	UW-Milwaukee	27,047	0
Total Federal Program 84.334				<u>4,844,946</u>	<u>2,584,260</u>
84.335		Child Care Access Means Parents in School	UW-Milwaukee	192,953	0
84.335		Child Care Access Means Parents in School	UW-River Falls	3,536	0
Total Federal Program 84.335				<u>196,489</u>	<u>0</u>



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.350		Transition to Teaching	DPI	229,144	0
84.357		Reading First	DPI	(1,159)	(1,159)
84.358		Rural Education	DPI	622,037	621,177
84.365		English Language Acquisition State Grants	DPI	6,148,669	5,866,292
84.365		English Language Acquisition State Grants	UW-Milwaukee	324,659	0
84.365		English Language Acquisition State Grants	UW-Oshkosh	557,159	0
Total Federal Program 84.365				<u>7,030,487</u>	<u>5,866,292</u>
84.366		Mathematics and Science Partnerships	DPI	1,932,368	1,758,295
84.366		Mathematics and Science Partnerships	UW-Eau Claire	13,997	0
84.366		Mathematics and Science Partnerships (from UW-River Falls)	UW-La Crosse	5,312	0
Total Federal Program 84.366				<u>1,951,677</u>	<u>1,758,295</u>
84.367		Improving Teacher Quality State Grants	DPI	36,788,790	36,032,901
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	24,506	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Milwaukee	251,314	0
84.367		Improving Teacher Quality State Grants	UW-Eau Claire	53,267	0
84.367		Improving Teacher Quality State Grants (from UW-River Falls)	UW-Eau Claire	12,316	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	86,131	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Platteville	21,307	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-River Falls	35,851	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Stout	196,650	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Whitewater	78,352	0
84.367		Improving Teacher Quality State Grants (from UW-Stout)	UW Colleges	2,767	0
84.367		Improving Teacher Quality State Grants	UW System Administration	211,151	151,201
Total Federal Program 84.367				<u>37,762,402</u>	<u>36,184,102</u>
84.368		Grants for Enhanced Assessment Instruments	DPI	2,870,616	0
84.369		Grants for State Assessments and Related Activities	DPI	2,867,042	0
84.384		ARRA-Statewide Data Systems, Recovery Act	DPI	1,108,437	725,900
School Improvement Grants Cluster:					
84.377		School Improvement Grants	DPI	5,174,769	4,472,020
84.388		ARRA-School Improvement Grants, Recovery Act	DPI	3,277,214	3,209,167
Total School Improvement Grants Cluster				<u>8,451,983</u>	<u>7,681,187</u>
84.412		Race to the Top - Early Learning Challenge	DCF	7,363,270	7,363,270
84.418		Promoting Readiness of Minors in Supplemental Security Income	DPI	19,023	0
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	3,969,899	1,314,269
Total Federal Program 84.418				<u>3,988,922</u>	<u>1,314,269</u>
Other Federal Financial Assistance:					
N/A	84.11-WI05-SEED 2014-2016	National Writing Project	UW-Madison	2,990	0
N/A	84.08-WI04-SEED2012 Am_2A/ Am_3	National Writing Project	UW-Milwaukee	24,896	0
Subtotal Direct Programs				<u>692,987,874</u>	<u>563,228,155</u>
Subgrants:					
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Cornell University)	UW-Madison	9,900	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Michigan State University)	UW-Madison	7,100	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Ohio State University)	UW-Madison	1,800	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
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 Stanford University)	UW-Madison	33,000	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 Syracuse University)	UW-Madison	5,000	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	8,559	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Los Angeles)	UW-Madison	3,955	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Hawaii)	UW-Madison	26,508	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Michigan)	UW-Madison	50,800	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Pennsylvania)	UW-Madison	5,000	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Texas-Austin)	UW-Madison	2,500	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Washington)	UW-Madison	2,500	0
84.017		International Research and Studies (from Computer Business Methods)	UW-Milwaukee	(544)	0
84.113		Adult Education Program for Adult Immigrants (from Cincinnati Children's Hospital Medical Center)	UW-Madison	13,733	0
84.181		Special Education-Grants for Infants and Families (from Cooperative Educational Service Agency 5)	UW-Madison	34,577	0
84.305		Education Research, Development and Dissemination (from Filament Games)	UW-Whitewater	5,309	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from California State University-Northridge)	UW-Milwaukee	189,819	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	315,416	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	30,307	0
84.411		Investing in Innovation (i3) Fund (from Boys and Girls Clubs of Greater Milwaukee)	UW-Milwaukee	253,018	0
84.418		Promoting Readiness of Minors in Supplemental Security Income (from Employment Resources Inc.)	UW-Stout	7,650	0
N/A	84.3078 VA (8441 LEAD)	Smaller Learning Communities (from Madison Metropolitan School District)	UW-Madison	405	0
N/A	84.NG74-07222010	South Asia Summer Language Institute Foreign Language Area Studies Fellowships (from University of Washington)	UW-Madison	2,500	0
		Subtotal Subgrants		<u>1,008,812</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF EDUCATION		<u>693,996,686</u>	<u>563,228,155</u>
<b>SMITHSONIAN INSTITUTION:</b>					
85.601		Smithsonian Institution Fellowship Program	UW-Madison	(45,641)	0
		TOTAL SMITHSONIAN INSTITUTION		<u>(45,641)</u>	<u>0</u>
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION:</b>					
N/A	87.SO147441	Other Federal Financial Assistance: State and Local Cooperative Contracts Program	DATCP	8,191	0
		TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION		<u>8,191</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	WHS	8,841	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				8,841	0
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
90.401		Help America Vote Act Requirements Payments	GAB	1,839,681	253,509
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				1,839,681	253,509
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	78,830	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	343,414	327,616
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	387,427	387,427
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,781,824	5,903,947
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	9,978,081	8,351,361
93.053		Nutrition Services Incentive Program	DHS	2,791,185	2,791,185
Total Aging Cluster				19,551,090	17,046,493
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	48,066	48,066
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,701,371	2,348,901
93.069		Public Health Emergency Preparedness	DHS	11,852,011	6,660,507
93.070		Environmental Public Health and Emergency Response	DHS	1,458,258	298,979
93.071		Medicare Enrollment Assistance Program	DHS	326,704	311,668
93.072		Lifespan Respite Care Program	DHS	103,493	103,493
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	469,369	23,167
93.074		Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	DHS	195,436	0
93.079		Aligned Cooperative Agreements Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	301,446	29,450
93.086		Healthy Marriage Promotion and Responsible Fatherhood Grants	UW-Oshkosh	2,044	0
93.090		Guardianship Assistance	DCF	1,071,581	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	925,206	876,841
93.094		Well-Integrated Screening and Evaluation for Women Across the Nation	DHS	274,434	209,195
93.103		Food and Drug Administration-Research	DATCP	462,876	0
93.103		Food and Drug Administration-Research	UW-Madison	4,879	0
Total Federal Program 93.103				467,755	0
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards	UW-Madison	662,801	662,801
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	465,274	274,687
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	990,126	138,443
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	106,335	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	41,865	0
Total Federal Program 93.110				1,603,600	413,130
93.113		Environmental Health	UW-Madison	503,845	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	469,510	34,598
93.127		Emergency Medical Services for Children	DHS	192,457	162,120
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	163,047	60,000
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	623,641	311,649
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DOA	801,931	766,404
93.165		Grants to States for Loan Repayment Program	UW-Madison	241,899	0
93.172		Human Genome Research	UW-Madison	681,935	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	304,116	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	420,603	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	309,458	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	(3,598)	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	133,071	0
93.235		Affordable Care Act (ACA) Abstinence Education Program	DCF	825,499	798,613
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	338,617	174,352
93.240		State Capacity Building	DHS	409,523	0
93.241		State Rural Hospital Flexibility Program	UW-Madison	719,676	200,444
93.242		Mental Health Research Grants	UW-Madison	649,037	0
93.243		Substance Abuse and Mental Health Services- Projects of Regional and National Significance	DHS	2,181,841	1,671,982
93.243		Substance Abuse and Mental Health Services- Projects of Regional and National Significance	DPI	1,548,272	0
93.243		Substance Abuse and Mental Health Services- Projects of Regional and National Significance	DSPS	137,304	0
93.243		Substance Abuse and Mental Health Services- Projects of Regional and National Significance	UW-Madison	827,616	362,813
93.243		Substance Abuse and Mental Health Services- Projects of Regional and National Significance	UW-Milwaukee	574,772	0
		Total Federal Program 93.243		<u>5,269,805</u>	<u>2,034,795</u>
93.251		Universal Newborn Hearing Screening	DHS	209,415	165,441
93.262		Occupational Safety and Health Program	DHS	211,226	73,250
93.262		Occupational Safety and Health Program	UW-Stout	103,548	0
		Total Federal Program 93.262		<u>314,774</u>	<u>73,250</u>
93.268		Immunization Cooperative Agreements	DHS	53,946,625	1,879,633
93.270		Adult Viral Hepatitis Prevention and Control	DHS	123,743	0
93.275		Substance Abuse and Mental Health Services- Access to Recovery	DHS	2,459,780	2,459,780
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	65,072	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	6,612,037	2,856,024
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	359,844	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from UW-Madison)	UW-Milwaukee	57,439	0
		Total Federal Program 93.283		<u>7,029,320</u>	<u>2,856,024</u>
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	17,060	0
93.296		State Partnership Grant Program to Improve Minority Health	DHS	137,865	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	545,952	536,443
93.305		National State Based Tobacco Control Program	DHS	178,490	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	771,625	0
93.324		State Health Insurance Assistance Program	DHS	866,287	831,595
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces	UW-Madison	183,318	65,228
93.336		Behavioral Risk Factor Surveillance System	DHS	17,819	0
93.350		National Center for Advancing Translational Sciences	UW-Madison	235,501	0
93.351		Research Infrastructure Programs	UW-Madison	327,120	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	343,259	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	557,247	0
		Total Federal Program 93.358		<u>900,506</u>	<u>0</u>
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Madison	34,406	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	21,631	0
		Total Federal Program 93.359		<u>56,037</u>	<u>0</u>
93.389		National Center for Research Resources	UW-Milwaukee	82,757	0
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,948	0
93.398		Cancer Research Manpower	UW-Madison	1,442,114	0
93.448		Food Safety and Security Monitoring Project	DATCP	349,046	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	232,465	0
		Total Federal Program 93.448		<u>581,511</u>	<u>0</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.464		ACL Assistive Technology	DHS	110,453	0
93.500		Pregnancy Assistance Fund Program	DPI	1,437,485	1,200,668
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	6,421,576	6,125,577
93.507		PPHF National Public Health Improvement Initiative	DHS	985,543	393,604
93.511	93.1 IPRPR120016-01-02	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	1,131,593	0
93.517		Affordable Care Act – Aging and Disability Resource Center	DHS	483,740	247,415
93.521		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	DHS	939,100	23,898
93.531		PPHF-Community Transformation Grants and National Dissemination and Support for Community Transformation Grants-financed solely by Prevention and Public Health Funds	UW-Madison	2,474,228	1,273,463
93.531		PPHF-Community Transformation Grants and National Dissemination and Support for Community Transformation Grants-financed solely by Prevention and Public Health Funds (from UW-Madison)	UW-Milwaukee	112,428	0
		Total Federal Program 93.531		<u>2,586,656</u>	<u>1,273,463</u>
93.536		The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	DHS	2,132,927	0
93.538		Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	DHS	216,612	0
93.539		PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	DHS	158,689	17,062
93.544		The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program	DHS	28,006	27,205
93.548		PPHF: State Nutrition, Physical Activity, and Obesity Programs - financed in part by PPHF	DPI	138,392	0
93.556		Promoting Safe and Stable Families	DCF	5,185,101	4,927,045
		TANF Cluster:			
93.558		Temporary Assistance for Needy Families	DCF	225,300,748	76,203,654
93.558		Temporary Assistance for Needy Families	UW-Oshkosh	114,825	0
		Total TANF Cluster		<u>225,415,573</u>	<u>76,203,654</u>
93.563		Child Support Enforcement	DCF	48,249,533	37,691,216
93.564		Child Support Enforcement Research	DCF	1,278,347	202,338
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	3,651,042	2,925,824
93.568		Low-Income Home Energy Assistance	DOA	97,433,730	29,413,971
93.569		Community Services Block Grant	DCF	7,719,452	7,590,089
		CCDF Cluster:			
93.575		Child Care and Development Block Grant	DCF	107,910,948	20,138,921
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	50,158,103	3,104,191
		Total CCDF Cluster		<u>158,069,051</u>	<u>23,243,112</u>
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	412,253	412,253
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	132,549	116,373
		Total Federal Program 93.576		<u>544,802</u>	<u>528,626</u>
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	348,845	348,845
93.590		Community-Based Child Abuse Prevention Grants	CANPB	520,958	408,995
93.597		Grants to States for Access and Visitation Programs	CANPB	191,780	176,554
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	404,136	404,136
93.600		Head Start	DPI	208,129	60,646
93.600		Head Start	UW-Oshkosh	4,438,234	0
		Total Federal Program 93.600		<u>4,646,363</u>	<u>60,646</u>
93.603		Adoption and Legal Guardianship Incentive Payments	DCF	149,090	149,090
93.610		Health Care Innovation Awards (HCIA)	DHS	15,028	13,156
93.624		ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	DHS	303,043	0
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	271,166	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,389,683	574,858
93.631		Developmental Disabilities Projects of National Significance	BPDD	305,518	217,827
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	542,074	8,750
93.643		Children's Justice Grants to States	DOJ	250,582	80,488

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,510,598	4,263,615
93.652		Adoption Opportunities	DCF	178,380	136,678
93.658		Foster Care-Title IV-E	DCF	61,208,442	32,457,103
93.658		Foster Care-Title IV-E (from UW-Madison)	UW-Milwaukee	1,829,190	0
93.658		Foster Care-Title IV-E	UW-Green Bay	274,913	0
93.658		Foster Care-Title IV-E (from UW-Green Bay)	UW-Oshkosh	106,146	0
		Total Federal Program 93.658		<u>63,418,691</u>	<u>32,457,103</u>
93.659		Adoption Assistance	DCF	47,901,364	1,989,702
93.667		Social Services Block Grant	DHS	44,233,099	43,186,145
93.669		Child Abuse and Neglect State Grants	DCF	553,499	321,496
93.670		Child Abuse and Neglect Discretionary Activities	DCF	323,095	313,363
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,556,903	1,452,752
93.674		Chafee Foster Care Independence Program	DCF	2,196,555	1,853,224
93.674		Chafee Foster Care Independence Program (from UW-Madison)	UW-Oshkosh	19,816	0
		Total Federal Program 93.674		<u>2,216,371</u>	<u>1,853,224</u>
93.733		Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	DHS	440,241	0
93.734		Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	DHS	352,059	312,539
93.735		State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	DHS	396,690	396,655
93.745		PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	DHS	65,497	0
93.753		Childhood Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	DHS	271,343	0
93.757		State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	DHS	607,338	232,883
93.758		Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	DHS	1,300,026	382,784
93.763		Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	DHS	40,101	40,101
93.767		Children's Health Insurance Program	DHS	162,386,259	3,029,663
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,132,868	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	11,014,269	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	UW-Oshkosh	21,326	0
93.778		Medical Assistance Program	DHS	4,780,238,067	172,108,545
93.778		Medical Assistance Program	UW-Oshkosh	249,835	0
93.778		ARRA-Medical Assistance Program	DHS	31,141,264	0
		Total Medicaid Cluster		<u>4,823,797,629</u>	<u>172,108,545</u>
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	DHS	57,728	57,728
93.791		Money Follows the Person Rebalancing Demonstration	DHS	9,605,903	8,696,102
93.815		Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	13,426	0
93.837		Cardiovascular Diseases Research	UW-Madison	532,154	0
93.839		Blood Diseases and Resources Research	UW-Madison	112,474	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	34,173	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	615,021	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	732,997	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	82,615	0
93.866		Aging Research	UW-Madison	626,786	0
93.879		Medical Library Assistance	UW-Madison	2,058	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	556,387	0
93.884		Grants for Primary Care Training and Enhancement (from UW-Madison)	UW Colleges	(2,423)	0
		Total Federal Program 93.884		<u>553,964</u>	<u>0</u>

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93.889		National Bioterrorism Hospital Preparedness Program	DHS	4,234,411	2,709,665
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UW-Madison	1	0
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	183,544	0
93.917		HIV Care Formula Grants	DHS	10,044,681	9,139,399
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	57,483	0
93.928		Special Projects of National Significance	DHS	1,026,985	780,282
93.940		HIV Prevention Activities-Health Department Based	DHS	2,095,619	1,173,448
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	466,681	0
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHS	1,232,571	669,378
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	155,777	0
93.958		Block Grants for Community Mental Health Services	DHS	7,612,629	6,604,658
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	26,510,231	24,680,876
93.970		Health Professions Recruitment Program for Indians	UW-Madison	119,095	0
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	1,180,958	861,297
93.991		Preventive Health and Health Services Block Grant	DHS	373,932	146,390
93.994		Maternal and Child Health Services Block Grant to the States	DHS	10,410,634	6,507,442
93.998		Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	UW-Madison	187,411	0
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	309,699	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	111,672	0
N/A	93.HHSS28020110000	Bringing Recovery Support to Scale	DHS	20,888	0
	2C	Technical Assistance Center Strategy			
N/A	93.200-2007-M-19964	DHS Vital Statistics	DHS	188,474	0
N/A	93.223-2011-10068C	FDA-Tobacco Retail Inspections	DHS	664,240	594,904
N/A	93.F223201210081C	Mammography Quality Standards Act	DHS	153,529	0
N/A	93.200-2013-M-54963	National Death Index	DHS	36,948	0
N/A	93.M-500-2011-00044C	Virtual PACE-Integrated Care	DHS	46,082	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	73,661	0
N/A	93.IPA	Interagency Personnel Agreements	UW-Madison	46,183	0
N/A	93.HHNS27520140001	Newborn Screening for Pompe Disease	UW-Madison	89,532	0
	0C				
N/A	93.8330488	NINR Graduate Partnership Fellowship	UW-Madison	1,630	0
		Subtotal Direct Programs		5,935,184,379	562,735,032
Subgrants:					
93.008		Medical Reserve Corps Small Grant Program (from National Association of County and City Health Officials)	DATCP	10,305	0
93.073		Birth Defects and Developmental Disabilities-Prevention and Surveillance (from Association of University Centers on Disabilities)	UW-Madison	6,697	0
93.083		Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases (from Wisconsin Asthma Coalition)	UW-Milwaukee	1,055	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from Silver Spring Neighborhood Center)	UW-Milwaukee	13,795	0
93.093		Affordable Care Act (ACA) Health Profession Opportunity Grants (from Milwaukee Area Workforce Investment Board)	UW-Milwaukee	30,447	0
93.107		Area Health Education Centers Point of Service Maintenance and Enhancement Awards (from Northern Wisconsin Area Health Education)	UW-Madison	2,500	0
93.145		AIDS Education and Training Centers (from Addis Ababa University)	UW-Madison	50,400	0
93.145		AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	210,096	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from National Association of State Mental Health Program Directors)	DHS	9,526	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Adams-Friendship Area School District)	UW-Madison	6,092	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Ashland School District)	UW-Madison	5,571	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Boston University)	UW-Madison	11,457	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Fayette Companies)	UW-Madison	2,693	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Madison	48,406	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	28,592	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Milwaukee	36,012	0
93.243		(from Outreach Community Health Centers, Inc.)			
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Extension	13,471	0
93.262		(from Westfield School District)			
93.262		Occupational Safety and Health Program	UW-Madison	53,800	0
		(from Marshfield Clinic Research Foundation)			
93.273		Alcohol Research Programs (from Milwaukee County)	UW-Milwaukee	69,060	0
93.276		Drug-Free Communities Support Program Grants	UW-La Crosse	7,925	0
		(from Cooperative Education Services Agency #4)			
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	(11)	0
		(from Association of Maternal & Child Health Physicians)			
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from RTI International)	UW-Madison	9	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	41,307	0
93.292		National Public Health Improvement Initiative (from Association of Maternal & Child Health Physicians)	UW-Madison	12,951	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	79,137	0
93.524		Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	DHS	(8,094)	0
		(from Association of State and Territorial Health Officials Health Funds)			
93.527		Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	9,425	0
93.556		Promoting Safe and Stable Families	UW-Extension	660	0
		(from Lincoln County Social Services)			
93.600		Head Start (from Centro Hispano Milwaukee)	UW-Milwaukee	19,521	0
93.600		Head Start (from University of Washington)	UW-Milwaukee	51,091	0
93.605		Family Connection Grants	UW-Milwaukee	2,000	0
		(from Impact Alcohol & Drug Abuse Services)			
93.778		Medical Assistance Program	DHS	20	0
		(from Developmental Disabilities Network, Inc.)			
93.778		Medical Assistance Program (from Luxvida)	UW-Madison	124,633	0
93.778		Medical Assistance Program	UW-Stout	4,529	0
		(from Barron County Department of Health & Human Services)			
93.778		Medical Assistance Program	UW-Stout	1,350	0
		(from Dunn County Department of Health & Human Services)			
93.778		Medical Assistance Program	UW-Stout	1,917	0
		(from Pierce County Department of Health & Human Services)			
93.910		Family and Community Violence Prevention Program	UW-Extension	9,999	0
		(from College of Menominee Nation)			
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (from ABC for Health, Inc.)	UW-Madison	5,671	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Set Ministry Inc.)	UW-Milwaukee	34,681	0
93.969		PPHF Geriatric Education Centers	UW-Eau Claire	13,910	0
		(from University of Minnesota)			
N/A	93.D111851166; 93-283-07-4803	Drug and Alcohol Services Information System	DHS	55,557	0
		(from Synectics for Management Decisions, Inc.)			
N/A	93.283-2-9026	State Outcome Measurement and Management System	DHS	16,531	0
		(from Synectics for Management Decisions, Inc.)			
N/A	93.SC-1026-WI-02	Transformation Transfer Initiative (TTI) NASMHPD 13 (from National Association of State Mental Health Program Directors)	DHS	18,121	0
N/A	93.H-F7-ETH-11-P-PTR-AAMP-00	AIHA Twinning Center	UW-Madison	74,186	10,000
		(from American International Health Alliance)			
N/A	93.AGMT 10/01/11	Ayer Concord Drug Court Program Smart Phone Project	UW-Madison	2,693	0
		(from Advocates)			
N/A	93.HHSS28320070000 3IHSS28300002T	Clinical Technical Assistance (from JBS International)	UW-Madison	51,400	0
N/A	93.MSN170022	E4 Health Project	UW-Madison	6,687	0
		(from Wisconsin Primary Health Care Association)			
N/A	93.H-F5-ETH-09-P-PTR-AASM-00	Ethiopian Emergency Medical Services Training and Development Initiative	UW-Madison	25,479	0
		(from American International Health Alliance)			



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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.AGMT 05/27/14	Genetics Education Impact Award (from Genetic Alliance)	UW-Madison	12,941	0
N/A	93.AGMT 10/01/11	Mobile Patient Opportunities for Wellness, Engagement and Recovery (from Loyola Recovery Foundation)	UW-Madison	10,711	0
N/A	93.AGMT 06/18/15	Provider Business Operations Learning Networks (from National Council for Behavioral Health)	UW-Madison	389,452	0
N/A	93.AGMT 05/17/14; AGMT 04/20/15	American Indian Science Scholars Program (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	31,107	0
				1,717,471	10,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,936,901,850	562,745,032
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.003		State Commissions	DOA	286,162	0
94.005		Learn and Serve America-Higher Education	UW-Extension	150	0
94.006		AmeriCorps	DATCP	236,440	0
94.006		AmeriCorps	DOA	5,127,912	5,127,912
94.006		AmeriCorps	UW-Eau Claire	86,821	0
94.006		AmeriCorps	UW-Oshkosh	45,153	0
Total Federal Program 94.006				5,496,326	5,127,912
94.007		Program Development and Innovation Grants	UW-Extension	39,372	33,723
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHS	1,269,315	1,087,040
Total Foster Grandparent/Senior Companion Cluster				1,269,315	1,087,040
94.013		Volunteers in Service to America	DPI	17,097	0
94.013		Volunteers in Service to America	UW-Extension	54,803	0
Total Federal Program 94.013				71,900	0
94.021		Volunteer Generation Fund	DOA	49,526	35,955
Subtotal Direct Programs				7,212,751	6,284,630
94.006		Subgrants: AmeriCorps (from Public Allies)	UW-Milwaukee	52,588	0
Subtotal Subgrants				52,588	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				7,265,339	6,284,630
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
95.001		High Intensity Drug Trafficking Areas Program	DOJ	166,054	0
95.001		High Intensity Drug Trafficking Areas Program	DOT	51,393	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,184,690	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				1,402,137	0
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
96.001		Disability Insurance/SSI Cluster: Social Security-Disability Insurance	DHS	31,821,897	0
Total Disability Insurance/SSI Cluster				31,821,897	0
N/A	96.0NA	Other Federal Financial Assistance: Social Security Administration Reimbursements	DWD	6,823,706	784,679
N/A	96.SS00-12-60059; SS00-12-60059/001	Social Security Administration Death Records	DHS	125,264	0
N/A	96.SS00-08-60068	Social Security Enumeration	DHS	175,270	0
Subtotal Direct Programs				38,946,137	784,679
96.009		Subgrants: Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources, Inc.)	UW-Stout	27,189	0
Subtotal Subgrants				27,189	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				38,973,326	784,679
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.012		Boating Safety Financial Assistance	DNR	2,875,936	1,386,000
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	169,053	0
97.029		Flood Mitigation Assistance	DMA	7,515	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	2,264,139	2,138,386
97.039		Hazard Mitigation Grant	DMA	4,786,485	4,629,419
97.041		National Dam Safety Program	DNR	86,118	0
97.042		Emergency Management Performance Grants	DMA	6,224,936	3,987,151

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.043		State Fire Training Systems Grants	WTCS	17,859	17,859
97.044		Assistance to Fire Fighters Grant	WTCS	334,529	0
97.045		Cooperating Technical Partners	DNR	710,845	0
97.047		Pre-Disaster Mitigation	DMA	205,822	183,742
97.052		Emergency Operations Center	DMA	394,341	0
97.055		Interoperable Emergency Communications	DMA	724,711	724,711
97.056		Port Security Grant Program	DNR	125,388	0
97.056		Port Security Grant Program	DOJ	15,909	0
		Total Federal Program 97.056		<u>141,297</u>	<u>0</u>
97.067		Homeland Security Grant Program	DMA	3,313,527	1,724,924
97.067		Homeland Security Grant Program	DOJ	585,187	0
		Total Federal Program 97.067		<u>3,898,714</u>	<u>1,724,924</u>
97.088		Disaster Assistance Projects	DNR	256,407	0
97.089		Driver's License Security Grant Program	DOT	276,365	0
97.091		Homeland Security Biowatch Program	DNR	331,825	0
N/A	97.UNKNOWN	Other Federal Financial Assistance: Immigration and Customs Enforcement	DOJ	5,627	0
		TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>23,712,524</u>	<u>14,792,192</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from Purdue University)	UW-Madison	15,000	0
98.009		John Ogonowski Farmer-to-Farmer Program (from Partners of the Americas)	UW-Extension	102,170	0
		TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		<u>117,170</u>	<u>0</u>
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<b><u>\$ 10,286,715,719</u></b>	<b><u>\$ 1,723,295,858</u></b>

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,988,574	\$ 0
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	399,643	70,850
10.001		Agricultural Research-Basic and Applied Research	UW-Green Bay	117	0
10.001		Agricultural Research-Basic and Applied Research	UW-Platteville	377	0
		Total Federal Program 10.001		<u>2,388,711</u>	<u>70,850</u>
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	74,127	13,979
10.167		Transportation Services	UW-Madison	39,196	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	272,720	181,402
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	441,101	0
		Total Federal Program 10.200		<u>713,821</u>	<u>181,402</u>
10.202		Cooperative Forestry Research	UW-Madison	828,549	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	156,833	0
		Total Federal Program 10.202		<u>985,382</u>	<u>0</u>
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	6,725,806	0
10.207		Animal Health and Disease Research	UW-Madison	52,380	0
10.217		Higher Education-Institution Challenge Grants Program	UW-Madison	98,828	0
10.217		Higher Education-Institution Challenge Grants Program (from UW-Madison)	UW-Platteville	27,159	0
		Total Federal Program 10.217		<u>125,987</u>	<u>0</u>
10.219		Biotechnology Risk Assessment Research	UW-Madison	232	0
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	57,674	0
10.253		Consumer Data and Nutrition Research	UW-Madison	59,493	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	246,912	207,278
10.303		Integrated Programs	UW-Madison	163,837	46,461
10.303		Integrated Programs (from UW-Extension)	UW-Madison	13,419	0
		Total Federal Program 10.303		<u>177,256</u>	<u>46,461</u>
10.305		International Science and Education Grants	UW-Madison	(4,602)	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	135,666	0
10.309		Specialty Crop Research Initiative	UW-Madison	1,772,006	843,916
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	6,930,817	1,576,178
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Platteville	30,873	0
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Platteville	5,475	0
		Total Federal Program 10.310		<u>6,967,165</u>	<u>1,576,178</u>
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI)	UW-Madison	1,203,124	503,518
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-River Falls)	UW-Madison	9,382	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	240,150	61,125
		Total Federal Program 10.326		<u>249,532</u>	<u>61,125</u>
10.330		Alfalfa and Forage Research Program	UW-Madison	51,721	15,430
10.680		Forest Health Protection	UW-Stevens Point	8,716	0
10.762		Solid Waste Management Grants	UW-Oshkosh	44,621	0
10.901		Resource Conservation and Development	UW-Platteville	53,678	0
10.903		Soil Survey	UW-Madison	29,513	0
10.912		Environmental Quality Incentives Program	UW-Madison	262,536	0
10.912		Environmental Quality Incentives Program	UW-Platteville	263,875	0
10.912		Environmental Quality Incentives Program (from UW-Madison)	UW-Platteville	10,574	0
		Total Federal Program 10.912		<u>536,985</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.960		Technical Agricultural Assistance	UW-Madison	25,659	0
N/A	10.RD	R&D from Agricultural Marketing Service	UW-Madison	30,453	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	1,841	0
N/A	10.RD	R&D from Animal & Plant Health Inspection	UW-Madison	42,762	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,226,514	75,311
N/A	10.RD	R&D from Forest Service	UW-Milwaukee	32,512	0
N/A	10.RD	R&D from Forest Service	UW-Green Bay	5,623	0
N/A	10.AG-5F48-C-09-0008	Mississippi Valley Archaeology Center	UW-La Crosse	9,564	0
		Subtotal Direct R&D Grants		24,070,030	3,595,448
R&D Subgrants:					
10.168		Farmers' Market and Local Food Promotion Program (from Wisconsin Food Hub Cooperative)	UW-Madison	8,638	0
10.169		Specialty Crop Block Grant Program (from Wisconsin Apple Growers Association)	UW-Madison	10,339	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Cooperative Educational Service Agency 2)	UW-Madison	6,510	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Fairshare CSA Coalition)	UW-Madison	4,392	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	16,409	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Apple Growers Association)	UW-Madison	3,300	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	27,448	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	124,743	0
10.170		Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Sod Producers Association)	UW-Madison	13,092	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	6,135	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	177,851	0
10.200		Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	19,485	0
10.212		Small Business Innovation Research (from Nutrient Recovery and Upcycling LLC)	UW-Madison	21,732	0
10.212		Small Business Innovation Research (from Pan Genome Systems Inc.)	UW-Madison	445	0
10.212		Small Business Innovation Research (from Northside Enterprises)	UW-Stevens Point	10,499	0
10.215		Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	145,799	0
10.216		1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	12,445	0
10.217		Higher Education-Institution Challenge Grants Program (from Iowa State University)	UW-Madison	1,314	0
10.217		Higher Education-Institution Challenge Grants Program (from University of Kentucky)	UW-Madison	19,619	0
10.227		1994 Institutions Research Program (from College of Menominee Nation)	UW-Madison	44,144	0
10.227		1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	3,596	0
10.255		Research Innovation and Development Grants in Economic (RIDGE) (from Purdue University)	UW-Madison	11,979	0
10.303		Integrated Programs (from University of Georgia)	UW-Madison	58,119	0
10.303		Integrated Programs (from University of Minnesota)	UW-Madison	25,991	0
10.307		Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	40,898	0
10.307		Organic Agriculture Research and Extension Initiative (from West Virginia University)	UW-Madison	32,435	0
10.309		Specialty Crop Research Initiative (from University of California-Davis)	UW-Madison	22,743	0
10.309		Specialty Crop Research Initiative (from Cornell University)	UW-Madison	79,422	0
10.309		Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	92,388	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	660,507	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Louisiana State University)	UW-Madison	47,817	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	545,876	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	78,202	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Texas A&M University Research Foundation)	UW-Madison	7,991	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.310		Agriculture and Food Research Initiative (AFRI) (from University of California-Riverside)	UW-Madison	3,659	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Connecticut)	UW-Madison	1,953	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Delaware)	UW-Madison	61,101	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	69,738	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Michigan)	UW-Madison	2,833	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	28,318	0
10.310		Agriculture and Food Research Initiative (AFRI) (from University of Vermont)	UW-Madison	3,524	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	103,966	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Virginia Polytechnic Institute and State University)	UW-Madison	13,307	0
10.310		Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW-Madison	1,609	0
10.311		Beginning Farmer and Rancher Development Program (from Grassworks)	UW-Madison	10,568	0
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI)	UW-Madison	47,119	0
10.312		(from University of Kentucky Research Foundation)			
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from University of Minnesota)	UW-Madison	40,435	0
10.320		Sun Grant Program (from South Dakota State University)	UW-Madison	10,025	0
10.330		Alfalfa and Forage Research Program (from University of California-Davis)	UW-Madison	7,571	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Madison	338	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc.)	UW-Madison	29,989	0
10.912		Environmental Quality Incentives Program (from Pheasants Forever)	UW-Madison	23,543	0
10.902		Soil and Water Conservation (from Brown County)	UW-Green Bay	37,405	0
N/A	10.00007397	Effects of Splat Distribution on Spotted Owl Populations in the Sierra Nevada (from University of California-Berkeley)	UW-Madison	72,527	0
N/A	10.64094-9790	Northern Grapes: Integrating Viticulture, Winemaking, and Marketing of New Cold-Hardy Cultivars Supporting New and Growing Rural Wineries (from Cornell University)	UW-Madison	26,949	0
N/A	10.2014-06507-05	Web-Based Decision Aids & Education Tools (from University of Illinois-Urbana-Champaign)	UW-Madison	81,357	0
		Subtotal R&D Subgrants		3,060,137	0
		TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE		27,130,167	3,595,448
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.008		NOAA Mission-Related Education Awards	UW-Madison	180,325	5,673
11.303		Economic Development-Technical Assistance (from UW-Milwaukee)	UW-Parkside	13,260	0
11.307		Economic Adjustment Assistance	UW-Madison	200,809	0
11.417		Sea Grant Support	UW-Madison	1,222,293	212,260
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	709,061	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	181,099	0
11.417		Sea Grant Support (from UW-Madison)	UW-Oshkosh	87,832	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	92,818	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	(8,300)	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	18,608	0
		Total Federal Program 11.417		2,303,411	212,260
11.419		Coastal Zone Management Administration Awards (from UW-Superior)	UW-Madison	4,611	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	24,165	0
11.429		Marine Sanctuary Program	UW-Superior	55,175	0
11.431		Climate and Atmospheric Research	UW-Madison	286,037	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	130,264	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	10,428,075	0
11.459		Weather and Air Quality Research	UW-Madison	86,303	0
11.468		Applied Meteorological Research	UW-Madison	181,631	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Madison	23,832	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	94,381	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from UW-Milwaukee)	UW-Green Bay	49,861	0
Total Federal Program 11.478				<u>168,074</u>	<u>0</u>
11.483		NOAA Programs for Disaster Relief Appropriations Act-Non-construction and Construction	UW-Madison	943,853	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	294,626	0
11.616		Technology Innovation Program (TIP)	UW-Madison	(169)	0
Subtotal Direct R&D Grants				<u>15,300,450</u>	<u>217,933</u>
R&D Subgrants:					
11.113		ITA Special Projects (from Applied Ecological Services)	UW-Milwaukee	(4,688)	0
11.417		Sea Grant Support (from Ohio State University)	UW-Madison	30,802	0
11.417		Sea Grant Support (from Ohio State University Research Foundation)	UW-Madison	1,277	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	3,605	2,651
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	168,326	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	32,101	0
11.482		Coral Reef Conservation Program (from University of Alaska)	UW-Madison	49,959	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity Inc.)	UW-Madison	300,246	0
N/A	11.26-0521-0129-005	Center for Nanoferric Devices (from University of Nebraska)	UW-Madison	205,652	0
N/A	11.02-S140250	Experience in Adapting Land Surface Models to Use Different and New Types of Inputs (from Texas A&M University Research Foundation)	UW-Madison	13,541	0
N/A	11.AGMT 06/21/14	Research on the Aqueous Photolysis of Niclosamide (from Great Lakes Fishery Commission)	UW-Madison	50,069	0
Subtotal R&D Subgrants				<u>850,890</u>	<u>2,651</u>
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				<u>16,151,340</u>	<u>220,584</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.100		Aquatic Plant Control	UW-Madison	306,545	0
12.114		Collaborative Research and Development	UW-Milwaukee	128,980	0
12.300		Basic and Applied Scientific Research	UW-Madison	3,897,755	189,290
12.300		Basic and Applied Scientific Research	UW-Milwaukee	507,348	0
Total Federal Program 12.300				<u>4,405,103</u>	<u>189,290</u>
12.351		Basic Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	157,049	0
12.420		Military Medical Research and Development	UW-Madison	3,352,260	99,065
12.431		Basic Scientific Research	UW-Madison	6,072,848	1,992,428
12.431		Basic Scientific Research	UW-Milwaukee	54,864	0
Total Federal Program 12.431				<u>6,127,712</u>	<u>1,992,428</u>
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	264,472	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,698,123	97,918
12.800		Air Force Defense Research Sciences Program	UW-Milwaukee	20,252	0
Total Federal Program 12.800				<u>2,718,375</u>	<u>97,918</u>
12.900		Language Grant Program	UW-Madison	22,588	0
12.901		Mathematical Sciences Grants Program	UW-Madison	55,598	0
12.910		Research and Technology Development	UW-Madison	767,678	153,082
N/A	12.2012-12062700009	A Two-Dimensional Quantum Computer in Highly Doped Germanium	UW-Madison	108,810	0
N/A	12.RD	R&D from Advanced Research Projects Agency	UW-Madison	246,170	23,374
N/A	12.RD	R&D from Air Force	UW-Madison	332,794	0
N/A	12.RD	R&D from Army	UW-Madison	677,525	21,344
Subtotal Direct R&D Grants				<u>19,671,659</u>	<u>2,576,501</u>

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
		R&D Subgrants:			
12.001		Industrial Equipment Loans to Educational Institutions (from Charles River Analytics)	UW-Madison	103,139	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	130,500	0
12.300		Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	772,050	0
12.300		Basic and Applied Scientific Research (from New York University)	UW-Madison	102,048	0
12.300		Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	93,994	0
12.300		Basic and Applied Scientific Research (from Rice University)	UW-Madison	75,086	0
12.300		Basic and Applied Scientific Research (from University of Colorado-Boulder)	UW-Madison	18,573	0
12.300		Basic and Applied Scientific Research (from University of Illinois-Chicago)	UW-Madison	10,135	0
12.300		Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	147,035	0
12.300		Basic and Applied Scientific Research (from University of Rochester)	UW-Madison	74,355	0
12.360		Research on Chemical and Biological Defense (from University of Michigan)	UW-Madison	86,607	0
12.420		Military Medical Research and Development (from Aduro Biotech)	UW-Madison	23,350	0
12.420		Military Medical Research and Development (from Cedars-Sinai Medical Center)	UW-Madison	72,686	0
12.420		Military Medical Research and Development (from East Carolina University)	UW-Madison	6,913	0
12.420		Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	13,313	0
12.420		Military Medical Research and Development (from Texas A&M University Health Science Center)	UW-Madison	6,201	0
12.420		Military Medical Research and Development (from University of California-San Diego)	UW-Madison	2,056	0
12.420		Military Medical Research and Development (from University of Miami)	UW-Madison	5,923	0
12.420		Military Medical Research and Development (from University of Michigan)	UW-Madison	48,274	0
12.431		Basic Scientific Research (from Syracuse University)	UW-Madison	511,157	0
12.431		Basic Scientific Research (from University of California-Davis)	UW-Madison	178,189	0
12.431		Basic Scientific Research (from University of California-Santa Barbara)	UW-Madison	75,650	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Duke University)	UW-Madison	57,305	0
12.800		Air Force Defense Research Sciences Program (from Agiltron)	UW-Madison	82,647	0
12.800		Air Force Defense Research Sciences Program (from Boston University)	UW-Madison	11,117	0
12.800		Air Force Defense Research Sciences Program (from Duke University)	UW-Madison	16,740	0
12.800		Air Force Defense Research Sciences Program (from Georgia Institute of Technology)	UW-Madison	167,062	0
12.800		Air Force Defense Research Sciences Program (from Illinois Institute of Technology)	UW-Madison	95,377	0
12.800		Air Force Defense Research Sciences Program (from Pennsylvania State University)	UW-Madison	132,569	0
12.800		Air Force Defense Research Sciences Program (from Spectral Energies)	UW-Madison	60,513	0
12.800		Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	490,658	0
12.800		Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	382,018	0
12.800		Air Force Defense Research Sciences Program (from University of Vermont)	UW-Madison	133,187	0
12.800		Air Force Defense Research Sciences Program (from University of California-San Diego)	UW-Milwaukee	8,817	0
12.910		Research and Technology Development (from Emory University)	UW-Madison	134,440	0
12.910		Research and Technology Development (from HRL Laboratories)	UW-Madison	27,899	0
12.910		Research and Technology Development (from International Business Machines)	UW-Madison	143,531	0
12.910		Research and Technology Development (from Michigan State University)	UW-Madison	267,313	0
12.910		Research and Technology Development (from Princeton University)	UW-Madison	30,342	0
12.910		Research and Technology Development (from Purdue University)	UW-Madison	(545)	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.910		Research and Technology Development (from University of Illinois-Urbana-Champaign)	UW-Madison	144,371	0
N/A	12.US001-0000394045	100G Program (from Battelle Memorial Institute)	UW-Madison	51,990	0
N/A	12.MSN163385	Control & Mitigation of Aquatic Invasive Species in Pacific Island Streams (from Tulane University)	UW-Madison	11,450	0
N/A	12.27-001438	DARPA-Big Mechanism (from SRI International)	UW-Madison	101,673	0
N/A	12.060803-360579-01	Development of a High Performance Computing Software (from Mississippi State University)	UW-Madison	142,501	0
N/A	12.BC99-702083-BS	Development, Growth and Measurement of Silicon Quantum Dots and Si/SiGe Heterostructures (from HRL Laboratories)	UW-Madison	132,757	0
N/A	12.127-DOD-ADNI-ADC-044	Effects of TBI and PTSD on AD in Veterans (from University of California-San Diego)	UW-Madison	24,995	0
N/A	12.N12A-T003	High-Power Semiconductor Laser (from Intraband)	UW-Madison	8,833	0
N/A	12.US001-0000397059	Investigation of HPC-enabled Grid-based and Meshless Methodologies for Deformable Terrain Dynamics (from Battelle Memorial Institute)	UW-Madison	19,873	0
N/A	12.AGMT 01/13/14	Liquid Crystal-based Sensors for Detection of Airborne Toxic Chemicals for Integration with Unmanned Robotic Systems (from Platypus Technologies LLC)	UW-Madison	98,755	0
N/A	12.GT S11-04	Mathematically Rigorous Analysis of Software (from Grammaticch)	UW-Madison	11,235	0
N/A	12.0000851155	Military Operating Room of the Future (from Cedars-Sinai Medical Center)	UW-Madison	33,125	0
N/A	12.AGMT 04/15/13	Monolithic Surface-Emitting Lasers (from Intraband)	UW-Madison	36,323	0
N/A	12.AGMT 03/16/13	Multi-Color Nanomembrane Imaging Sensor Arrays (from Semerane)	UW-Madison	73,704	0
N/A	12.4910017946-0	Multi-Qubit Coherent Operations (from International Business Machines)	UW-Madison	163,585	0
N/A	12.854798	Next Generation Space Processor (from BAE Systems)	UW-Madison	78,996	0
N/A	12.MSN 143876	On-chip Passive Phase-Locking for High Coherent Power, Mid-IR Quantum Cascade Lasers (from Intraband)	UW-Madison	23,584	0
N/A	12.StrataGraft	Open-Label, Controlled, Randomized, Multicenter, Dose Escalation Study Evaluating the Safety and Efficacy of Stratagraft Skin Tissue in Promoting the Healing of the Deep Partial- Thickness Component of Complex Skin Defects as an Alternative to Autografting (from Stratatech)	UW-Madison	(17,460)	0
N/A	12.M1144-203299-DS	SiGe nanomembrane crystals for 2DEG substrates (from HRL Laboratories)	UW-Madison	331,478	0
N/A	12.AGMT 8/22/13	Surface-Emitting, Monolithic Beam-Combined Mid-Wave IR Quantum Cascade Lasers (from Intraband)	UW-Madison	7,745	0
N/A	12.N0001412C0016	Next Generation MVDC Architecture Study (from DRS Power & Control Technologies, Inc.)	UW-Milwaukee	56,538	0
N/A	12.W9132T-11-C-0022	Power System Modeling and Controls for an Integrated Alternative Power System (from Eaton Corporation)	UW-Milwaukee	(1,872)	0
N/A	12.US316	A Phase 3, Randomized, Double-Blind, Placebo-Controlled, Multicenter Study (from PPD Development & MediVector Inc.)	UW-La Crosse	19,678	0
N/A	12.WDPTPR-92300001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	2,546	0
		Subtotal R&D Subgrants		<u>6,354,627</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE		<u>26,026,286</u>	<u>2,576,501</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.267		Continuum of Care Program (from Institute for Community Alliances)	UW-Madison	31,595	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>31,595</u>	<u>0</u>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Stevens Point	2,761	0
15.232		Wildland Fire Research and Studies Program	UW-Madison	222,649	27,670
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	20,726	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	81,854	0
		Total Federal Program 15.608		<u>102,580</u>	<u>0</u>
15.647		Migratory Bird Conservation	UW-Green Bay	2,970	0
15.650		Research Grants (Generic)	UW-Madison	306,139	0
15.662		Great Lakes Restoration	UW-Green Bay	34,683	0
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Madison	93,379	40,000
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Stevens Point	49,491	0
		Total Federal Program 15.657		<u>142,870</u>	<u>40,000</u>



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	179,472	50,125
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Milwaukee	8,330	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Platteville	25,449	0
Total Federal Program 15.805				<u>213,251</u>	<u>50,125</u>
15.807		Earthquake Hazards Research and Monitoring Assistance	UW-Madison	63,157	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	161,430	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Green Bay	2,862	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Platteville	10,133	0
15.808		U.S. Geological Survey-Research and Data Collection (from UW-Extension)	UW-Platteville	1,750	0
Total Federal Program 15.808				<u>176,175</u>	<u>0</u>
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	21,017	0
15.810		National Cooperative Geologic Mapping Program (from UW-Extension)	UW-Platteville	8,000	0
Total Federal Program 15.810				<u>29,017</u>	<u>0</u>
15.812		Cooperative Research Units Program	UW-Madison	785,673	0
15.812		Cooperative Research Units Program	UW-Stevens Point	19,145	0
Total Federal Program 15.812				<u>804,818</u>	<u>0</u>
15.922		Native American Graves Protection and Repatriation Act	UW-Madison	4,300	0
15.944		Natural Resource Stewardship	UW-Stevens Point	18,332	0
15.945		Cooperative Research and Training Programs - Resources of the National Park System	UW-Madison	50,439	2,000
15.945		Cooperative Research and Training Programs - Resources of the National Park System	UW-La Crosse	25,500	0
Total Federal Program 15.945				<u>75,939</u>	<u>2,000</u>
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	260,152	0
N/A	15.RD	R&D from Fish & Wildlife Service	UW-Madison	79,683	0
N/A	15.RD	R&D from National Park Service	UW-Madison	11,605	0
N/A	15.RD	R&D from US Geological Survey	UW-Madison	34,502	0
N/A	15.G14PX00717	FY14-17 USGS Sandheinrich	UW-La Crosse	9,480	0
N/A	15.14/06/05	Monitoring of Helical Pier	UW-La Crosse	1,035	0
N/A	15.RD	R&D from National Park Service	UW-La Crosse	132,525	0
Subtotal Direct R&D Grants				<u>2,728,623</u>	<u>119,795</u>
R&D Subgrants:					
15.232		Wildland Fire Research and Studies Program (from Ohio State University)	UW-Stevens Point	2,593	0
15.630		Coastal Program (from Ducks Unlimited)	UW-Green Bay	49,079	0
15.657		Endangered Species Conservation Recovery Implementation Funds (from Colorado Department of Natural Resources)	UW-Madison	860	0
15.662		Great Lakes Restoration (from National Fish and Wildlife Foundation)	UW-Green Bay	69,372	0
15.662		Great Lakes Restoration (from University of Illinois-Urbana-Champaign)	UW-Green Bay	5,868	0
15.815		National Land Remote Sensing-Education Outreach and Research (from Americaview Inc.)	UW-Madison	36,335	0
15.820		National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	156,934	1,846
N/A	15.13/10/13	MVAC FY14-15 USFW BALLARD TIM (from Todd Jones)	UW-La Crosse	(276)	0
N/A	15.H39920600006	National Mall Plan (from George Mason University)	UW-La Crosse	3,507	0
Subtotal R&D Subgrants				<u>324,272</u>	<u>1,846</u>
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				<u>3,052,895</u>	<u>121,641</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Milwaukee	37,795	0
N/A	16.2010-DN-BX-K190	Tools for Improving the Quality of Aged, Degraded, Damaged, or Otherwise Compromised DNA Evidence	UW-Madison	112,462	111,968
Subtotal Direct R&D Grants				<u>150,257</u>	<u>111,968</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
		R&D Subgrants:			
16.585		Drug Court Discretionary Grant Program (from Ashland County)	UW-Madison	4,617	0
N/A	16.MEGA4-CHSRA-2013-000	Automated Litigation Support (from Labat-Anderson Inc.)	UW-Madison	253,011	0
		Subtotal R&D Subgrants		<u>257,628</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE		<u>407,885</u>	<u>111,968</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
19.501		Public Diplomacy Programs for Afghanistan and Pakistan	UW-Madison	206,121	0
		Subtotal Direct R&D Grants		<u>206,121</u>	<u>0</u>
		R&D Subgrants:			
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	136,071	13,575
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Social Science Research Council)	UW-Madison	(121)	0
		Subtotal R&D Subgrants		<u>135,950</u>	<u>13,575</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF STATE		<u>342,071</u>	<u>13,575</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.200		Highway Research and Development Program	UW-Madison	266,771	15,751
20.205		Highway Planning and Construction (from UW-Milwaukee)	UW-Madison	27,975	0
20.205		Highway Planning and Construction	UW-Platteville	185	0
		Total Federal Program 20.205		<u>28,160</u>	<u>0</u>
20.215		Highway Training and Education	UW-Milwaukee	8,200	0
20.514		Public Transportation Research, Technical Assistance, and Training	UW-Madison	70,692	0
20.701		University Transportation Centers Program	UW-Madison	2,337,854	929,687
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	148,882	0
20.701		University Transportation Centers Program	UW-Superior	46,393	12,108
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	205,003	0
		Total Federal Program 20.701		<u>2,738,132</u>	<u>941,795</u>
N/A	20.RD	R&D from Federal Highway Administration	UW-Madison	181,465	0
N/A	20.RD	R&D from Maritime Administration	UW-Superior	269,544	0
		Subtotal Direct R&D Grants		<u>3,562,964</u>	<u>957,546</u>
		R&D Subgrants:			
20.200		Highway Research and Development Program (from National Academy of Sciences)	UW-Madison	(12,217)	0
20.200		Highway Research and Development Program (from Western Research Institute)	UW-Madison	179,243	0
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants (from Medical College of Wisconsin)	UW-Madison	24,126	0
20.701		University Transportation Centers Program (from Ohio State University)	UW-Madison	249	0
20.701		University Transportation Centers Program (from Purdue University)	UW-Madison	50,588	0
20.701		University Transportation Centers Program (from University of Iowa)	UW-Madison	129,546	0
20.819		Ballast Water Treatment Technologies (from Northeast-Midwest Institute)	UW-Superior	653,079	0
N/A	20.AGMT 06/06/14	Compilation of Existing State Truck Size and Weight Limits Laws (from Olsson Associates)	UW-Madison	22,563	0
N/A	20.1617	Curvefinder (from Iowa Department of Transportation)	UW-Madison	50,987	0
N/A	20.W000447776	Driver Monitoring of Inattention and Impairment Using Vehicle Equipment (from University of Iowa)	UW-Madison	36,372	0
N/A	20.US001-0000394152	Evaluation of Elongated Pavement Marking Signs (from Battelle Memorial Institute)	UW-Madison	27,104	0
N/A	20.8928-S-009	Interface Evaluations (from Westat)	UW-Madison	181,912	0
N/A	20.12521-Q2570001	National Transportation System Management & Operations (TSM&O) Research Plan (from University of Maryland)	UW-Madison	10,010	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	20.HR 14-25	Selecting LOS Targets (from National Academy of Sciences)	UW-Madison	11,064	0
N/A	20.MA120042	Project Level Travel Forecasting (from University of Hawaii at Manoa)	UW-Milwaukee	(2,929)	0
N/A	20.15100	Smart Work Zone Deployment Initiative (from Iowa Department of Transportation)	UW-Milwaukee	19,603	0
N/A	20.GS-10F-02-42L	Great Lakes Maritime Research Institute (from ABSG Consulting)	UW-Superior	5,415	0
				1,386,715	0
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				4,949,679	957,546
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Madison	8,335,867	475,225
43.001		Science (from UW-Whitewater)	UW-Madison	62,523	0
43.001		Science	UW-Milwaukee	125,848	15,852
43.001		Science (from UW-Green Bay)	UW-Milwaukee	8,545	0
43.001		Science	UW-Green Bay	85,275	0
Total Federal Program 43.001				8,618,058	491,077
43.003		Exploration	UW-Whitewater	13,594	0
43.007		Space Operations	UW-Madison	123,948	0
43.008		Education	UW-Madison	373,753	147,345
43.008		Education (from UW-Madison)	UW-Whitewater	2,359	0
43.008		Education (from UW-Green Bay)	UW-Whitewater	3,678	0
Total Federal Program 43.008				379,790	147,345
43.009		Cross Agency Support	UW-Madison	599,592	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	1,401,370	80,384
N/A	43.RD	R&D from Jet Propulsion Lab	UW-Madison	368,110	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	16,555	0
N/A	43.PRJ35-AH-14-KING	Development of Low-Resistance ZnO/ZnMgO Nanolaminate Films (from UW-Green Bay)	UW-La Crosse	5,000	0
N/A	43.367634	Mechanics of Microtubules with Lattice Defects (from UW-Green Bay)	UW-La Crosse	8,819	0
N/A	43.PRJ35-AH-14-RAGAN	Using Resonant RLC Circuitry to Enhance the Performance of QDOGFETs (from UW-Green Bay)	UW-La Crosse	5,000	0
N/A	43.09-ATP09-0198	Disk-Halo	UW-Whitewater	16,852	0
				11,556,688	718,806
R&D Subgrants:					
43.001		Science (from Columbia University)	UW-Madison	73,861	0
43.001		Science (from Duke University)	UW-Madison	34,727	0
43.001		Science (from East-West Center)	UW-Madison	89,569	0
43.001		Science (from Science Systems & Applications Inc.)	UW-Madison	232,781	0
43.001		Science (from Space Telescope Science Institute)	UW-Madison	498,247	0
43.001		Science (from State University of New York-Stony Brook)	UW-Madison	5,840	0
43.001		Science (from University Corporation for Atmospheric Research)	UW-Madison	45,015	0
43.001		Science (from University of Colorado-Boulder)	UW-Madison	92,754	0
43.001		Science (from University of Maryland-Baltimore)	UW-Madison	80,104	0
43.001		Science (from University of Miami)	UW-Madison	53,802	0
43.001		Science (from University of Nebraska)	UW-Madison	55,630	0
43.001		Science (from California Institute of Technology)	UW-Milwaukee	8,259	0
43.001		Science (from Space Telescope Science Institute)	UW-Milwaukee	9,425	0
43.002		Aeronautics (from University of Colorado-Boulder)	UW-Madison	53,162	0
43.007		Space Operations (from Washington University)	UW-Madison	12,838	0
43.008		Education (from University of Kentucky Research Foundation)	UW-Stevens Point	1,941	0
43.009		Cross Agency Support (from Georgia Institute of Technology)	UW-Madison	59,498	0
N/A	43.1521707	A-Train Ice Cloud Retrievals (from California Institute of Technology)	UW-Madison	28,973	0
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	150,491	0
N/A	43.15-010	Multi-Sensor Analysis Global Day/Night Urban Heat (from University of New Hampshire)	UW-Madison	59,808	0
N/A	43.HST-GO-12206-01-A	Starburst-Driven Shocks and Feedback in the Near-IR at High Resolution (from Space Telescope Science Institute)	UW-Madison	(6,604)	0
N/A	43.HST-GO-12463-05-A	Target of Opportunity Imaging (from Space Telescope Science Institute)	UW-Madison	(8)	0
N/A	43.HST-GO-12976-07-A	The Most Complete Template for r-process Nucleosynthesis beyond the Solar System (from Space Telescope Science Institute)	UW-Madison	7,821	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	43.HST-GO-13840-005-A	The Smith Cloud: Galactic or Extragalactic? (from Space Telescope Science Institute)	UW-Madison	3,026	0
N/A	43.HST-GO-12229-04-A	U-Band Survey of Star Clusters in Nearby Star-Forming Galaxies (from Space Telescope Science Institute)	UW-Madison	6,367	0
N/A	43.HST-AR-13244-01-A	Galactic Outflows and the Growth of Disks (from Space Telescope Science Institute)	UW-Milwaukee	37,918	0
N/A	43.HST-GO-12928-03-A	Gaseous Outflows from Low Mass Galaxies (from Space Telescope Science Institute)	UW-Milwaukee	12,378	0
N/A	43.HST-AR-12840-01-A	The Next Generation of Galaxy Evolution Models (from Space Telescope Science Institute)	UW-Milwaukee	28,177	0
		Subtotal R&D Subgrants		1,735,800	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		13,292,488	718,806
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	517,994	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Milwaukee	2,459	0
45.161		Promotion of the Humanities-Research	UW-Madison	162,281	0
45.163		Promotion of the Humanities-Professional Development	UW-Green Bay	31,219	0
45.312		National Leadership Grants	UW-Madison	193,796	0
		Subtotal Direct R&D Grants		907,749	0
		R&D Subgrants:			
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Parkside	15,000	0
45.160		Promotion of the Humanities-Fellowships and Stipends (from American Antiquarian Society)	UW-Madison	4,174	0
45.160		Promotion of the Humanities-Fellowships and Stipends (from Brown University)	UW-Milwaukee	37,800	0
		Subtotal R&D Subgrants		56,974	0
		TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		964,723	0
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Madison	6,907,649	169,991
47.041		Engineering Grants	UW-Milwaukee	1,134,002	365
47.041		Engineering Grants	UW-La Crosse	30,748	0
47.041		Engineering Grants	UW-Platteville	22,343	0
47.041		Engineering Grants	UW-Stevens Point	657	0
		Total Federal Program 47.041		8,095,399	170,356
47.049		Mathematical and Physical Sciences	UW-Madison	25,953,599	6,018,508
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	147	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,681,699	946,039
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	129,894	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	589,483	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	131,897	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	(831)	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	81,317	19,473
47.049		Mathematical and Physical Sciences	UW-River Falls	36,909	0
47.049		Mathematical and Physical Sciences	UW-Stout	46,821	0
		Total Federal Program 47.049		30,650,935	6,984,020
47.050		Geosciences	UW-Madison	5,741,297	90,670
47.050		Geosciences (from UW-Milwaukee)	UW-Madison	51,685	0
47.050		Geosciences	UW-Milwaukee	1,034,370	0
47.050		Geosciences	UW-Eau Claire	69,793	0
47.050		Geosciences	UW-La Crosse	29,753	0
47.050		Geosciences	UW-Oshkosh	26,297	0
47.050		Geosciences	UW-River Falls	76,627	0
47.050		Geosciences	UW-Whitewater	13,661	0
		Total Federal Program 47.050		7,043,483	90,670
47.070		Computer and Information Science and Engineering	UW-Madison	10,605,299	374,793
47.070		Computer and Information Science and Engineering	UW-Milwaukee	143,903	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	13,491	0
47.070		Computer and Information Science and Engineering	UW-Stout	9,091	0
47.070		Computer and Information Science and Engineering	UW-Whitewater	37,242	0
47.070		Computer and Information Science and Engineering (from UW-Madison)	UW-Whitewater	8,422	0
		Total Federal Program 47.070		10,817,448	374,793

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.074		Biological Sciences	UW-Madison	13,244,086	678,214
47.074		Biological Sciences	UW-Milwaukee	1,512,113	0
47.074		Biological Sciences (from UW-Madison)	UW-Milwaukee	1,956	0
47.074		Biological Sciences	UW-Eau Claire	82,913	0
47.074		Biological Sciences	UW-La Crosse	151,031	0
47.074		Biological Sciences	UW-Stout	105,652	0
47.074		Biological Sciences	UW-Whitewater	10,156	0
		Total Federal Program 47.074		<u>15,107,907</u>	<u>678,214</u>
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	3,179,726	357,745
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	260,137	0
47.075		Social, Behavioral, and Economic Sciences (from UW-Madison)	UW-Milwaukee	17,062	0
47.075		Social, Behavioral, and Economic Sciences	UW-Oshkosh	3,983	0
47.075		Social, Behavioral, and Economic Sciences	UW-Platteville	102,340	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	86,273	0
		Total Federal Program 47.075		<u>3,649,521</u>	<u>357,745</u>
47.076		Education and Human Resources	UW-Madison	15,729,229	1,863,269
47.076		Education and Human Resources	UW-Milwaukee	227,095	0
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	80,634	0
47.076		Education and Human Resources (from UW-River Falls)	UW-Milwaukee	18,103	0
47.076		Education and Human Resources	UW-La Crosse	40,063	0
47.076		Education and Human Resources	UW-Oshkosh	291,976	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	1,462	0
47.076		Education and Human Resources (from UW-Madison)	UW-Parkside	22,522	0
47.076		Education and Human Resources	UW-Platteville	219,987	0
47.076		Education and Human Resources (from UW-Madison)	UW-Platteville	500	0
47.076		Education and Human Resources	UW-River Falls	141,218	0
47.076		Education and Human Resources	UW-Stout	130,421	36,747
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Stout	3,476	0
47.076		Education and Human Resources (from UW-Colleges)	UW-Whitewater	5,142	0
47.076		Education and Human Resources	UW Colleges	13,476	0
47.076		Education and Human Resources (from UW-Madison)	UW Colleges	2,250	0
		Total Federal Program 47.076		<u>16,927,554</u>	<u>1,900,016</u>
47.078		Polar Programs	UW-Madison	7,710,833	1,096,909
47.078		Polar Programs	UW-Milwaukee	259,921	0
		Total Federal Program 47.078		<u>7,970,754</u>	<u>1,096,909</u>
47.079		Office of International Science and Engineering	UW-Madison	985	0
47.079		Office of International Science and Engineering	UW-River Falls	83,679	0
47.079		Office of International Science and Engineering	UW-Stout	1,288	0
47.079		Office of International Science and Engineering	UW-Whitewater	11,309	0
		Total Federal Program 47.079		<u>97,261</u>	<u>0</u>
47.080		Office of Cyberinfrastructure	UW-Madison	958,820	100,715
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	219,767	101,468
N/A	47.IPA	Interagency Personnel Agreements	UW-Madison	405,424	0
N/A	47.JX55	Atomic Processes in Low Temperature Molecular Beam Epitaxy	UW-Milwaukee	(15,298)	0
N/A	47.20150430A R23-1	Undergraduate Research Projects as a Model to Assist Under-Represented Minority Students to Bridge the Gap (from UW-Platteville)	UW Colleges	375	0
		Subtotal Direct R&D Grants		<u>101,929,350</u>	<u>11,854,906</u>
R&D Subgrants:					
47.041		Engineering Grants (from Algoma Algal Biotechnology)	UW-Madison	10,578	0
47.041		Engineering Grants (from Auburn University)	UW-Madison	16,635	0
47.041		Engineering Grants (from C-Motive Technologies Inc.)	UW-Madison	7,152	0
47.041		Engineering Grants (from Imbed Biosciences)	UW-Madison	21,356	0
47.041		Engineering Grants (from Iowa State University)	UW-Madison	298,781	0
47.041		Engineering Grants (from Lasx Industries Inc.)	UW-Madison	54,955	0
47.041		Engineering Grants (from Northwestern University)	UW-Madison	114,013	0
47.041		Engineering Grants (from Quantlogic)	UW-Madison	99,969	0
47.041		Engineering Grants (from University of Akron)	UW-Madison	3,225	0
47.041		Engineering Grants (from University of Minnesota)	UW-Madison	63,734	0
47.041		Engineering Grants (from University of Utah)	UW-Madison	98,731	0
47.041		Engineering Grants (from Nanoaffix Science LLC)	UW-Milwaukee	(5,042)	0
47.041		Engineering Grants (from University of Maryland)	UW-Milwaukee	57,922	0
47.041		Engineering Grants (from C5-6 Technologies)	UW-Stevens Point	(25,689)	0
47.049		Mathematical and Physical Sciences	UW-Madison	443,788	0
		(from California Institute of Technology)			
47.049		Mathematical and Physical Sciences (from Emory University)	UW-Madison	83,359	0
47.049		Mathematical and Physical Sciences (from Georgia Southern University)	UW-Madison	(805)	0
47.049		Mathematical and Physical Sciences (from Morgridge Institute for Research)	UW-Madison	28,343	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.049		Mathematical and Physical Sciences (from Princeton University)	UW-Madison	588,066	0
47.049		Mathematical and Physical Sciences (from Rice University)	UW-Madison	44,753	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Madison	3,084	0
47.049		Mathematical and Physical Sciences (from University of Arizona)	UW-Madison	38,339	0
47.049		Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	112,040	0
47.049		Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	21,281	0
47.049		Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	189,470	0
47.049		Mathematical and Physical Sciences (from University of Washington)	UW-Madison	71,411	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Milwaukee	43,889	0
47.049		Mathematical and Physical Sciences (from Wisconsin Alliance for Minority Participation)	UW-Eau Claire	1,800	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	38,746	0
47.049		Mathematical and Physical Sciences (from Macalester College)	UW-River Falls	9,154	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Stevens Point	1,108	0
47.050		Geosciences (from Consortium for Ocean Leadership)	UW-Madison	(4,711)	0
47.050		Geosciences (from Dartmouth College)	UW-Madison	2,970,270	0
47.050		Geosciences (from Johns Hopkins University)	UW-Madison	152,259	0
47.050		Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	79,421	0
47.050		Geosciences (from University of Iowa)	UW-Madison	33,524	0
47.050		Geosciences (from University of Maryland-Baltimore)	UW-Madison	16,529	0
47.050		Geosciences (from University of Washington)	UW-Madison	130	0
47.070		Computer and Information Science and Engineering (from BBN Technologies)	UW-Madison	61,701	0
47.070		Computer and Information Science and Engineering (from Clemson University)	UW-Madison	204,598	0
47.070		Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	76,482	0
47.070		Computer and Information Science and Engineering (from Raytheon Company)	UW-Madison	374,406	0
47.070		Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	37,706	0
47.070		Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	18,794	0
47.070		Computer and Information Science and Engineering (from University of Florida)	UW-Madison	85,237	0
47.070		Computer and Information Science and Engineering (from University of Maryland)	UW-Madison	17,197	0
47.070		Computer and Information Science and Engineering (from University of Utah)	UW-Madison	755,990	0
47.070		Computer and Information Science and Engineering (from University of Virginia)	UW-Madison	323	0
47.074		Biological Sciences (from City University of New York)	UW-Madison	78,648	0
47.074		Biological Sciences (from Cornell University)	UW-Madison	350,137	0
47.074		Biological Sciences (from Dartmouth College)	UW-Madison	195,640	0
47.074		Biological Sciences (from Michigan State University)	UW-Madison	211,680	0
47.074		Biological Sciences (from Montana State University)	UW-Madison	161,889	0
47.074		Biological Sciences (from North Carolina State University)	UW-Madison	2,030	0
47.074		Biological Sciences (from Ohio State University)	UW-Madison	40,446	0
47.074		Biological Sciences (from University of Arizona)	UW-Madison	(893)	0
47.074		Biological Sciences (from University of Cincinnati)	UW-Madison	14,943	0
47.074		Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	11,315	0
47.074		Biological Sciences (from University of Georgia)	UW-Madison	133,374	0
47.074		Biological Sciences (from University of Michigan)	UW-Madison	(1)	0
47.074		Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	372,744	0
47.074		Biological Sciences (from Washington State University)	UW-Stevens Point	27,270	0
47.075		Social, Behavioral, and Economic Sciences (from American Statistical Association)	UW-Madison	25,647	0
47.075		Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	180,075	0
47.075		Social, Behavioral, and Economic Sciences (from Association for Institutional Research)	UW-Madison	26,625	0
47.075		Social, Behavioral, and Economic Sciences (from Duke University)	UW-Madison	1,405	0
47.075		Social, Behavioral, and Economic Sciences (from Embry-Riddle Aeronautical University)	UW-Madison	3,975	0
47.076		Education and Human Resources (from Boston Museum of Science)	UW-Madison	12,471	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.076		Education and Human Resources (from Michigan State University)	UW-Madison	57,874	0
47.076		Education and Human Resources (from Milwaukee School of Engineering)	UW-Madison	37,113	0
47.076		Education and Human Resources (from Museum of Science-Boston)	UW-Madison	76,364	0
47.076		Education and Human Resources (from Northwestern University)	UW-Madison	76,293	0
47.076		Education and Human Resources (from Pacific Science Center)	UW-Madison	5,000	0
47.076		Education and Human Resources (from Business-Higher Education Forum)	UW-Milwaukee	31,048	0
47.076		Education and Human Resources (from Michigan State University)	UW-Milwaukee	53,069	0
47.076		Education and Human Resources (from Milwaukee School of Engineering)	UW-Milwaukee	19,394	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Eau Claire	12,384	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Platteville	12,500	0
47.076		Education and Human Resources (from Anoka-Ramsey Community College)	UW-Stout	9,994	0
47.076		Education and Human Resources (from UW-Rock County Foundation)	UW-Superior	117	0
47.079		Office of International Science and Engineering (from CRDF Global)	UW-Madison	9,238	0
47.079		Office of International Science and Engineering (from University of New Mexico)	UW-Madison	767	0
47.079		Office of International Science and Engineering (from West Virginia University)	UW-Milwaukee	93,034	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Madison	184,289	0
47.080		Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	68,897	0
47.080		Office of Cyberinfrastructure (from University of Illinois-Urbana-Champaign)	UW-Madison	73,917	0
47.080		Office of Cyberinfrastructure (from University of Nebraska)	UW-Madison	101,390	0
47.080		Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	58,745	0
47.080		Office of Cyberinfrastructure (from Indiana University)	UW-Milwaukee	63,873	0
47.080		Office of Cyberinfrastructure (from Internet2)	UW-Milwaukee	14,125	0
47.082		ARRA-Trans-NSF Recovery Act Research Support (from University of Tennessee)	UW-Madison	(177)	0
N/A	47.AGMT 10/27/10	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	7,522	0
N/A	47.AGMT 04/19/10	Cathode Materials in Lithium-Ion Batteries (from Solrayo)	UW-Madison	(2,237)	0
N/A	47.DRL-0941014	Dissertation Grants (from American Educational Research Association)	UW-Madison	14,000	0
N/A	47.400-72-04-32-12F3	High Throughput Facility - Capital Equipment (from Iowa State University)	UW-Madison	33,471	0
N/A	47.Y81713	Investigating Tectonic Tremor beneath the San Andreas Fault (from University of Southern California)	UW-Madison	(93)	0
N/A	47.MSN157856	New Techniques for Interpreting Physical Structure and Turbulence in the Solar Wind (from Space Science Institute)	UW-Madison	6,893	0
N/A	47.PO4501711777	oRSC Trigger Cards (from Massachusetts Institute of Technology)	UW-Madison	57,406	0
N/A	47.DRL-0941014	Pathway to a Baccalaureate in STEM Fields (from American Education Research Association)	UW-Madison	2,758	0
N/A	47.Z13-12673	Unidata Community Equipment Awards Program (from University Corporation for Atmospheric Research)	UW-Madison	(249)	0
N/A	47.2011-2012-004	Wisconsin Puerto Rico Partnership for Research and Education in Materials (from University of Puerto Rico-Mayaguez)	UW-Madison	63,135	0
N/A	47.AGMT 09/05/13	Changing Curriculum Changing Practice (from Education Development Center)	UW-Milwaukee	25,143	0
		Subtotal R&D Subgrants		10,530,419	0
		TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION		112,459,769	11,854,906
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
N/A	64.IPA	Interagency Personnel Agreements	UW-Madison	76,264	0
N/A	64.RD	R&D from VA Health Care System	UW-Madison	68,612	0
N/A	64.IPA	Interagency Personnel Agreements	UW-Milwaukee	9,381	0
		TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS		154,257	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	17,662	0
66.440		Urban Waters Small Grants	UW-La Crosse	11,362	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds	UW-Milwaukee	198,566	60,562
66.469		Great Lakes Program	UW-Madison	281,861	26,378
66.469		Great Lakes Program	UW-Milwaukee	54,561	0
66.469		Great Lakes Program (from UW-Extension)	UW-Green Bay	19,666	0
66.469		Great Lakes Program	UW-Oshkosh	695,972	0
66.469		Great Lakes Program	UW-Superior	76	0
		Total Federal Program 66.469		<u>1,052,136</u>	<u>26,378</u>
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	334,135	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	790,774	85,183
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	14,990	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	22,123	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Madison	36,887	0
N/A	66.EP-13-B-000055; EP-15-B-000030	Direct-injection Engine Research Consortium	UW-Madison	3,963	0
		Subtotal Direct R&D Grants		<u>2,482,598</u>	<u>172,123</u>
R&D Subgrants:					
66.469		Great Lakes Program (from University of Illinois-Urbana-Champaign)	UW-Madison	20,381	9,925
66.469		Great Lakes Program (from University of Minnesota)	UW-Madison	19,859	0
66.469		Great Lakes Program (from Michigan State University)	UW-Milwaukee	(4,315)	0
66.469		Great Lakes Program (from Central Michigan University)	UW-Green Bay	58,721	0
66.469		Great Lakes Program (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	744	0
66.469		Great Lakes Program (from Bay Lake Regional Planning Commission)	UW-Oshkosh	149,701	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	57,043	0
66.469		Great Lakes Program (from Northeast-Midwest Institute)	UW-Superior	209,719	0
66.469		Great Lakes Program (from University of Minnesota-Duluth)	UW-Superior	32,166	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Minnesota)	UW-Madison	33,618	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Washington)	UW-Madison	129,063	0
N/A	66.5-312-0214149-52082L	Saint Louis River Sediment Mobility Assessment (from RTI International)	UW-Madison	12,587	0
N/A	66.EPG13500176	Upper Fox-Wolf River Basins TMDL Project (from Cadmus Group Inc.)	UW-Green Bay	4,503	0
N/A	66.AAA1723	Mercury & Moisture Analysis (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	686	0
		Subtotal R&D Subgrants		<u>724,476</u>	<u>9,925</u>
		TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY		<u>3,207,074</u>	<u>182,048</u>
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	326,938	0
N/A	77.NRC-HQ-60-14-C-0002	Beyond Design Basis and Emerging Severe Accident Issues	UW-Madison	162,640	0
		TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION		<u>489,578</u>	<u>0</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.049		Office of Science Financial Assistance Program	UW-Madison	44,807,682	9,935,893
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	1,451,458	621,285
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	157,690	52,418
		Total Federal Program 81.049		<u>46,416,830</u>	<u>10,609,596</u>
81.057		University Coal Research	UW-Madison	(3,648)	0
81.086		Conservation Research and Development	UW-Madison	186,663	55,208
81.087		Renewable Energy Research and Development	UW-Madison	347,798	42,022
81.087		Renewable Energy Research and Development	UW-Milwaukee	(371)	0
		Total Federal Program 81.087		<u>347,427</u>	<u>42,022</u>
81.089		Fossil Energy Research and Development	UW-Madison	158,280	98,665
81.112		Stewardship Science Grant Program	UW-Madison	357,190	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	1,355,251	122,346
81.135		Advanced Research Projects Agency-Energy	UW-Madison	42,193	40,656
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,538,461	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	1,055,350	115,684
N/A	81.RD	R&D from Chicago Operations Office	UW-Madison	3,851	0
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	1,821,276	10,156
N/A	81.RD	R&D from Idaho National Laboratory	UW-Madison	213,307	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	1,161,111	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	191,025	3,912
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	36,683	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	170,105	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	632,535	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	197,228	0
N/A	81.RD	R&D from Sandia National Laboratory	UW-Madison	398,850	0
N/A	81.144NY80	Probing Surface Chemistry under Catalytic Conditions	UW-Milwaukee	(6,133)	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Milwaukee	119,408	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Milwaukee	34,424	0
		Subtotal Direct R&D Grants		56,427,667	11,098,245
R&D Subgrants:					
81.049		Office of Science Financial Assistance Program (from Georgia Institute of Technology)	UW-Madison	23,469	0
81.049		Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	16,299	0
81.049		Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	66,855	0
81.049		Office of Science Financial Assistance Program (from Oregon State University)	UW-Madison	(6,280)	0
81.049		Office of Science Financial Assistance Program (from Samuel Roberts Noble Foundation)	UW-Madison	297,145	0
81.049		Office of Science Financial Assistance Program (from Technology Holding)	UW-Madison	75,000	0
81.049		Office of Science Financial Assistance Program (from Texas A&M University)	UW-Madison	98,179	0
81.049		Office of Science Financial Assistance Program (from University of Houston)	UW-Madison	(5,127)	0
81.049		Office of Science Financial Assistance Program (from University of Iowa)	UW-Madison	(5,676)	0
81.049		Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	53,921	0
81.049		Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	67,070	0
81.049		Office of Science Financial Assistance Program (from University of Oklahoma)	UW-Madison	715	0
81.049		Office of Science Financial Assistance Program (from Yale University)	UW-Madison	1	0
81.049		Office of Science Financial Assistance Program (from Cadens LLC)	UW-Milwaukee	4,083	0
81.049		Office of Science Financial Assistance Program (from University of California-Riverside)	UW-Milwaukee	(2,380)	0
81.079		Regional Biomass Energy Program (from South Dakota State University)	UW-Madison	39,737	0
81.086		Conservation Research and Development (from Johnson Controls)	UW-Milwaukee	18,537	0
81.087		Renewable Energy Research and Development (from Missouri University of Science)	UW-Madison	192,745	0
81.087		Renewable Energy Research and Development (from Temple University)	UW-Madison	153,435	0
81.087		Renewable Energy Research and Development (from University of Oklahoma)	UW-Madison	78,119	0
81.087		Renewable Energy Research and Development (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	3,141	0
81.104		Environmental Remediation and Waste Processing and Disposal (from Battelle Energy Alliance)	UW-Madison	478	0
81.112		Stewardship Science Grant Program (from University of Rochester)	UW-Madison	95,398	0
81.113		Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	105,689	0
81.121		Nuclear Energy Research, Development and Demonstration (from Georgia Tech Research Corporation)	UW-Madison	8,908	0
81.121		Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	75,420	0
81.121		Nuclear Energy Research, Development and Demonstration (from Ohio State University)	UW-Madison	98,858	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	234,982	0
81.121		Nuclear Energy Research, Development and Demonstration (from University of Missouri-Columbia)	UW-Madison	108,380	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.121		Nuclear Energy Research, Development and Demonstration (from University of Tennessee)	UW-Madison	918	0
81.121		Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute And State University)	UW-Madison	50,144	0
81.121		Nuclear Energy Research, Development and Demonstration (from Westinghouse Electric Company)	UW-Madison	26,702	0
81.122		Electricity Delivery and Energy Reliability, Research, Development and Analysis (from University of Minnesota)	UW-Milwaukee	(4,403)	0
N/A	81.140948	Advanced 3D Characterization & Reconstruction of Reactor Materials (from Battelle Energy Alliance)	UW-Madison	47,896	0
N/A	81.AGMT 09/28/11	Advanced Reactivity Controlled Compression Ignition (from Wisconsin Engine Research Consultants)	UW-Madison	19,182	0
N/A	81.136738	Advanced Test Reactor National (from Battelle Energy Alliance)	UW-Madison	70,699	0
N/A	81.00118099	Ag Transport through Non-irradiated and Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	245,299	0
N/A	81.00091644	Center for Materials Science of Nuclear Fuel (from Battelle Energy Alliance)	UW-Madison	75,320	0
N/A	81.3001982173	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	17,261	0
N/A	81.3002318991	Consortium for Advanced Simulation of Light Water Reactors (from University of Michigan)	UW-Madison	60,053	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (from Vanderbilt University)	UW-Madison	294,173	32,496
N/A	81.00118534	Critical Heat Flux Phenomena at High P/Low Mass Flux (from Battelle Energy Alliance)	UW-Madison	182,156	73,216
N/A	81.400157843	Develop and Characterize Reliable Long-Life Liquid Cathode and Plasma (from GE Global Research)	UW-Madison	122,100	0
N/A	81.4000052266	Develop Digital Feedback System (from UT-Battelle LLC)	UW-Madison	62,602	0
N/A	81.120341	Developing the User Experience for a Next Generation Nuclear Fuel Cycle Simulator (from Battelle Energy Alliance)	UW-Madison	216,632	158,525
N/A	81.00120690	Development of Advanced High Uranium Density Fuels for Light Water Reactors (from Battelle Energy Alliance)	UW-Madison	197,939	115,006
N/A	81.RQ11-319R08	Fuel Properties (from Ford Motor Company)	UW-Madison	23,907	0
N/A	81.4000102821	Global Neutronics Analysis Support (from UT-Battelle LLC)	UW-Madison	273,570	0
N/A	81.00102864	Heat Transfer Salts (from Battelle Energy Alliance)	UW-Madison	(9)	0
N/A	81.11-3272	High-Temp Salt-Cooled Reactor (from Massachusetts Institute of Technology)	UW-Madison	238,767	0
N/A	81.12C3008044	Holistic Approach to an Enhanced Accident Tolerant Fuel System (from Areva Federal Services)	UW-Madison	56,591	0
N/A	81.NL209A-A	Integral Reactor Containment Condensation Model and Experimental Validation (from Oregon State University)	UW-Madison	114,000	0
N/A	81.UTA14-000576	Integrated Fuel Depletion Calculator (from University of Texas-Austin)	UW-Madison	68,799	0
N/A	81.00074713	Ion Beam Analysis (from Battelle Energy Alliance)	UW-Madison	73	0
N/A	81.0000096811	MAX Phase Cold Spray Coating (from Savannah River Nuclear Solutions)	UW-Madison	52,991	0
N/A	81.4000126136	Modeling Late Blooming Phase Formation During Annealing in Select RPV (from UT-Battelle LLC)	UW-Madison	11,833	0
N/A	81.S011610-R; S014249-F	Neutronics Analysis and Assessment (from Princeton Plasma Physics Laboratory)	UW-Madison	46,009	0
N/A	81.4000138686	Non-Rare Earth Permanent Magnet (from UT-Battelle LLC)	UW-Madison	3,369	0
N/A	81.00121935	Observation of Zirconium Oxidation at Atomic Level Using Non-Linear Optical Spectroscopy (from Battelle Energy Alliance)	UW-Madison	18,220	0
N/A	81.00117942	Reactor Cavity Cooling System (from Battelle Energy Alliance)	UW-Madison	210,673	125,353
N/A	81.400223977	Real-time Estimation of Generator Dynamic States and Damping Torque (from GE Global Research)	UW-Madison	29,301	0
N/A	81.4000119154	Research on Austenitic Steels (from UT-Battelle LLC)	UW-Madison	64,774	0
N/A	81.4000118987	Research on Radiation Resistance (from UT-Battelle LLC)	UW-Madison	44,592	0
N/A	81.AGMT 04/27/03	Rickover Fellowship in Nuclear Engineering (from Medical University of South Carolina)	UW-Madison	(42,539)	0
N/A	81.400186518	Robust and Intelligent Bad-Data Detection Technique for PMU Based Oscillation Detection Monitoring & Control (from GE Global Research)	UW-Madison	21	0
N/A	81.128497	Role of Defects in Swelling and Creep of Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	450,299	13,833
N/A	81.400126844	Scalable, Low-Cost, High-Performance Non-Rare-Earth PM Motor for Hybrid Vehicles (from GE Global Research)	UW-Madison	28,202	0
N/A	81.C14Q11762	Short-Baseline Reactor Neutrino Experiment (from Yale University)	UW-Madison	2,362	0
N/A	81.130700	Societal-Risk Goal for Nuclear Power Plant Safety (from Battelle Energy Alliance)	UW-Madison	53,432	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	81.4000124221	Strategies for Changing Combustion Regimes (from UT-Battelle LLC)	UW-Madison	15,300	0
N/A	81.224275	Subsurface Biogeochemistry (from Battelle Memorial Institute)	UW-Madison	110,037	0
N/A	81.128547	Supercritical Carbon Dioxide Brayton Cycle Development (from Battelle Energy Alliance)	UW-Madison	292,890	47,514
N/A	81.00121074	Technical Development for S-CO2 Advanced Energy Conversion (from Battelle Energy Alliance)	UW-Madison	214,534	75,569
N/A	81.150237	Technical Integration Task for Reactor Safety Technology (from Battelle Energy Alliance)	UW-Madison	97,586	0
				6,061,358	641,512
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				62,489,025	11,739,757
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.017		International Research and Studies	UW-Madison	(565)	0
84.022		Overseas Programs-Doctoral Dissertation Research Abroad	UW-Madison	341,783	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	1,777,638	640,870
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	72,848	32,431
Total Federal Program 84.133				1,850,486	673,301
84.220		Centers for International Business Education	UW-Madison	74,937	0
84.305		Education Research, Development and Dissemination	UW-Madison	3,234,007	490,150
84.305		Education Research, Development and Dissemination	UW-Milwaukee	335,793	0
Total Federal Program 84.305				3,569,800	490,150
84.324		Research in Special Education	UW-Madison	604,347	134,884
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from UW-Milwaukee)	UW-Madison	9,274	0
84.335		Child Care Access Means Parents in School	UW-Madison	144,912	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Madison	47,779	0
84.367		Improving Teacher Quality State Grants (from UW System Administration)	UW-Oshkosh	10,330	0
Total Federal Program 84.367				58,109	0
84.411		Investing in Innovation (i3) Fund	UW-Madison	4,052,795	2,405,828
84.418		Promoting Readiness of Minors in Supplemental Security Income (from UW-Stout)	UW-Madison	182,325	0
Subtotal Direct R&D Grants				10,888,203	3,704,163
R&D Subgrants:					
84.010		Title I Grants to Local Educational Agencies (from Milwaukee Public Schools)	UW-Madison	157	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 New York University)	UW-Madison	14,496	0
84.027		Special Education-Grants to States (from Minnesota Department of Education)	UW-River Falls	11,871	0
84.133		National Institute on Disability and Rehabilitation Research (from Cincinnati Children's Hospital Medical Center)	UW-Madison	14,231	0
84.133		National Institute on Disability and Rehabilitation Research (from University of Texas-EI Paso)	UW-Madison	6,874	0
84.133		National Institute on Disability and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	76,156	0
84.133		National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	49,640	0
84.305		Education Research, Development and Dissemination (from TERC)	UW-Madison	98,955	0
84.305		Education Research, Development and Dissemination (from Tulane University)	UW-Madison	100,606	0
84.305		Education Research, Development and Dissemination (from University of California-Davis)	UW-Madison	68,275	0
84.305		Education Research, Development and Dissemination (from Vanderbilt University)	UW-Madison	99,945	0
84.305		Education Research, Development and Dissemination (from Wested)	UW-Madison	95,200	0
84.324		Research in Special Education (from University of Connecticut)	UW-Madison	14,262	0
84.324		Research in Special Education (from University of North Carolina)	UW-Madison	455,004	0
84.324		Research in Special Education (from Vanderbilt University)	UW-Madison	152,255	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	121,847	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
84.367		Improving Teacher Quality State Grants (from Cooperative Educational Service Agency 11)	UW-Madison	1,262	0
84.368		Grants for Enhanced Assessment Instruments (from Illinois State Board of Education)	UW-Madison	195,352	91,979
N/A	84.AGMT 05/23/12	New York City Teacher Metrics Development (from New York City Department of Education)	UW-Madison	(1,452)	0
N/A	84.9075070	ARRA-New York City Teacher Metrics Development (from New York City Department of Education)	UW-Madison	93,885	0
N/A	84.6121-S-003	Performance Evaluation Reform Act Research-Based Study (from Westat)	UW-Madison	24,322	0
N/A	84.8854-S-005	ARRA-Technical Assistance for Teacher Incentive Grants (from Westat)	UW-Madison	814,841	0
Subtotal R&D Subgrants				<u>2,507,984</u>	<u>91,979</u>
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				<u>13,396,187</u>	<u>3,796,142</u>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	131,207	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				<u>131,207</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	562,685	144,945
93.103		Food and Drug Administration-Research	UW-Madison	426,577	114,135
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	466,985	10,009
93.113		Environmental Health	UW-Madison	2,239,792	0
93.113		Environmental Health	UW-Milwaukee	455,924	218,891
Total Federal Program 93.113				<u>2,695,716</u>	<u>218,891</u>
93.121		Oral Diseases and Disorders Research	UW-Madison	1,026,291	0
93.121		Oral Diseases and Disorders Research	UW-Milwaukee	65,614	0
Total Federal Program 93.121				<u>1,091,905</u>	<u>0</u>
93.172		Human Genome Research	UW-Madison	1,887,714	214,610
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	9,940,456	708,215
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	252,652	0
Total Federal Program 93.173				<u>10,193,108</u>	<u>708,215</u>
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	2,294,206	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	65,735	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	4,230,317	494,594
93.226		Research on Healthcare Costs, Quality and Outcomes (from UW-Madison)	UW-Milwaukee	1,665	0
Total Federal Program 93.226				<u>4,231,982</u>	<u>494,594</u>
93.233		National Center on Sleep Disorders Research	UW-Madison	1,187,395	0
93.239		Policy Research and Evaluation Grants	UW-Madison	1,327,969	107,216
93.239		Policy Research and Evaluation Grants (from UW-Madison)	UW-Milwaukee	18,986	0
Total Federal Program 93.239				<u>1,346,955</u>	<u>107,216</u>
93.242		Mental Health Research Grants	UW-Madison	12,729,335	721,977
93.242		Mental Health Research Grants (from UW-Milwaukee)	UW-Madison	5,855	0
93.242		Mental Health Research Grants	UW-Milwaukee	1,330,601	450,508
Total Federal Program 93.242				<u>14,065,791</u>	<u>1,172,485</u>
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Eau Claire	43,994	0
93.249		Public Health Training Centers Program	UW-Madison	10,770	0
93.249		Public Health Training Centers Program (from UW-Madison)	UW-Milwaukee	16,197	0
Total Federal Program 93.249				<u>26,967</u>	<u>0</u>
93.262		Occupational Safety and Health Program	UW-Madison	56,077	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	454,194	149,597
Total Federal Program 93.262				<u>510,271</u>	<u>149,597</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.273		Alcohol Research Programs	UW-Madison	1,432,742	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	2,364,465	211,629
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	1,034,070	19,647
		Total Federal Program 93.279		<u>3,398,535</u>	<u>231,276</u>
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	348,177	0
93.281		Mental Health Research Career/Scientist Development Awards	UW-Milwaukee	182,342	0
		Total Federal Program 93.281		<u>530,519</u>	<u>0</u>
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	265,291	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,005,538	20,141
93.307		Minority Health and Health Disparities Research	UW-Madison	437,799	52,452
93.307		Minority Health and Health Disparities Research (from UW-Madison)	UW-Milwaukee	16,499	0
		Total Federal Program 93.307		<u>454,298</u>	<u>52,452</u>
93.310		Trans-NIH Research Support	UW-Madison	2,804,460	26,798
93.350		National Center for Advancing Translational Sciences	UW-Madison	7,191,638	653,121
93.351		Research Infrastructure Programs	UW-Madison	11,241,038	49,989
93.361		Nursing Research	UW-Madison	791,137	1,466
93.361		Nursing Research	UW-Milwaukee	976,205	425,608
		Total Federal Program 93.361		<u>1,767,342</u>	<u>427,074</u>
93.389		National Center for Research Resources	UW-Madison	509,226	45,846
93.393		Cancer Cause and Prevention Research	UW-Madison	7,354,811	195,279
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	2,912,527	2,657,435
		Total Federal Program 93.393		<u>10,267,338</u>	<u>2,852,714</u>
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,792,966	451,854
93.395		Cancer Treatment Research	UW-Madison	2,534,256	78,543
93.395		Cancer Treatment Research	UW-Milwaukee	46,118	0
		Total Federal Program 93.395		<u>2,580,374</u>	<u>78,543</u>
93.396		Cancer Biology Research	UW-Madison	2,897,070	326,241
93.396		Cancer Biology Research	UW-Whitewater	36,260	0
		Total Federal Program 93.396		<u>2,933,330</u>	<u>326,241</u>
93.397		Cancer Centers Support Grants	UW-Madison	4,071,351	0
93.398		Cancer Research Manpower	UW-Madison	1,277,028	0
93.399		Cancer Control	UW-Madison	323	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	81,827	0
93.516		Affordable Care Act (ACA) Public Health Training Centers Program (from UW-Madison)	UW-La Crosse	48,497	0
93.583		Refugee and Entrant Assistance-Wilson/Fish Program	UW-Madison	121,313	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	(4,544)	0
93.837		Cardiovascular Diseases Research	UW-Madison	12,811,793	580,380
93.837		Cardiovascular Diseases Research	UW-Milwaukee	325,409	96,255
		Total Federal Program 93.837		<u>13,137,202</u>	<u>676,635</u>
93.838		Lung Diseases Research	UW-Madison	9,189,680	919,307
93.838		Lung Diseases Research	UW-Milwaukee	272,108	65,979
		Total Federal Program 93.838		<u>9,461,788</u>	<u>985,286</u>
93.839		Blood Diseases and Resources Research	UW-Madison	1,684,282	503,305
93.839		Blood Diseases and Resources Research	UW-La Crosse	52,907	0
		Total Federal Program 93.839		<u>1,737,189</u>	<u>503,305</u>
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,426,653	10,615
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	11,172,542	384,621
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-La Crosse	11,611	0
		Total Federal Program 93.847		<u>11,184,153</u>	<u>384,621</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	13,112,463	522,635
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	429,399	0
		Total Federal Program 93.853		<u>13,541,862</u>	<u>522,635</u>
93.855		Allergy and Infectious Diseases Research	UW-Madison	33,975,003	10,343,205
93.855		Allergy and Infectious Diseases Research	UW-Milwaukee	51,965	118,777
93.855		Allergy and Infectious Diseases Research	UW-Oshkosh	81,595	0
		Total Federal Program 93.855		<u>34,108,563</u>	<u>10,461,982</u>
93.859		Biomedical Research and Research Training	UW-Madison	32,301,199	1,071,078
93.859		Biomedical Research and Research Training	UW-Milwaukee	30,215	0
93.859		Biomedical Research and Research Training	UW-Parkside	98,735	0
		Total Federal Program 93.859		<u>32,430,149</u>	<u>1,071,078</u>
93.865		Child Health and Human Development Extramural Research	UW-Madison	9,493,240	625,144
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	147,266	19,556
		Total Federal Program 93.865		<u>9,640,506</u>	<u>644,700</u>
93.866		Aging Research	UW-Madison	16,033,571	2,398,583
93.866		Aging Research	UW-Milwaukee	132,551	0
		Total Federal Program 93.866		<u>16,166,122</u>	<u>2,398,583</u>
93.867		Vision Research	UW-Madison	7,914,083	869,774
93.867		Vision Research (from UW-Madison)	UW-Whitewater	51,141	0
		Total Federal Program 93.867		<u>7,965,224</u>	<u>869,774</u>
93.879		Medical Library Assistance	UW-Madison	1,839,118	133,040
93.887		Health Care and Other Facilities	UW-Eau Claire	191,969	0
93.989		International Research and Research Training	UW-Madison	333,734	127,299
N/A	93.IPA	Interagency Personnel Agreements	UW-Madison	6,000	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	7,813,965	3,666,778
		Subtotal Direct R&D Grants		<u>260,852,613</u>	<u>31,007,077</u>
R&D Subgrants:					
93.103		Food and Drug Administration-Research (from Auburn University)	UW-Madison	14,754	0
93.103		Food and Drug Administration-Research (from Marvel Medtech LLC)	UW-Madison	6,137	0
93.103		Food and Drug Administration-Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	19,691	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of California-Los Angeles)	UW-Madison	17,362	0
93.113		Environmental Health (from Baylor College of Medicine)	UW-Madison	38,766	0
93.113		Environmental Health (from University of California-Irvine)	UW-Madison	87,843	0
93.113		Environmental Health (from University of South Alabama)	UW-Madison	(212)	0
93.113		Environmental Health (from University of Iowa)	UW-Eau Claire	9,443	0
93.113		Environmental Health (from Miriam Hospital)	UW-Whitewater	31,111	0
93.172		Human Genome Research (from DNA Star Inc.)	UW-Madison	77,752	0
93.172		Human Genome Research (from Medical College of Wisconsin)	UW-Madison	(368)	0
93.172		Human Genome Research (from Texas Biomedical Research Institute)	UW-Madison	426,738	0
93.173		Research Related to Deafness and Communication Disorders (from Brigham Young University)	UW-Madison	(530)	0
93.173		Research Related to Deafness and Communication Disorders (from Georgia State University Research Foundation)	UW-Madison	1,722	0
93.173		Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	151,117	0
93.173		Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	166,436	0
93.173		Research Related to Deafness and Communication Disorders (from University of South Carolina)	UW-Madison	3,416	0
93.173		Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	121,471	0
93.173		Research Related to Deafness and Communication Disorders (from Northeastern University)	UW-Milwaukee	19,484	0
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Foundation)	UW-Madison	102,895	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from American Academy of Addiction Psychiatry)	UW-Madison	28,289	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Case Western Reserve University)	UW-Madison	27,907	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Geisinger Health Systems)	UW-Madison	36,686	0

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93.226		Research on Healthcare Costs, Quality and Outcomes (from Oregon Health & Science University)	UW-Madison	58,097	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	10,492	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Society of Hospital Medicine)	UW-Madison	(1)	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	50,068	0
93.233		National Center on Sleep Disorders Research (from University of Iowa)	UW-Madison	36,795	0
93.242		Mental Health Research Grants (from New York University)	UW-Madison	86,581	0
93.242		Mental Health Research Grants (from Temple University)	UW-Madison	107,993	0
93.242		Mental Health Research Grants (from University of Chicago)	UW-Madison	79,925	0
93.242		Mental Health Research Grants (from University of Connecticut)	UW-Madison	29,347	0
93.242		Mental Health Research Grants (from University of Miami)	UW-Madison	118,032	0
93.242		Mental Health Research Grants (from University of North Carolina-Chapel Hill)	UW-Madison	79,828	0
93.242		Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	193,950	0
93.242		Mental Health Research Grants (from Marquette University)	UW-Milwaukee	68,344	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	34,566	0
93.242		Mental Health Research Grants (from Promentis Pharmaceuticals)	UW-Milwaukee	(12,800)	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Lac du Flambeau Tribe)	UW-Madison	21,896	0
93.262		Occupational Safety and Health Program (from University of Michigan)	UW-Madison	16,552	0
93.262		Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	(6,392)	0
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians (from Northwestern University)	UW-Madison	10,868	0
93.273		Alcohol Research Programs (from Chestnut Health Systems)	UW-Madison	7,551	0
93.273		Alcohol Research Programs (from State University of New York-Buffalo)	UW-Madison	40	0
93.273		Alcohol Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	13,725	0
93.273		Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	225,666	0
93.273		Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	29,264	0
93.279		Drug Abuse and Addiction Research Programs (from Chestnut Health Systems)	UW-Madison	255,306	0
93.279		Drug Abuse and Addiction Research Programs (from Comfort Care for Animals)	UW-Madison	2,514	0
93.279		Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	18,521	0
93.279		Drug Abuse and Addiction Research Programs (from Oregon Health & Science University)	UW-Madison	93,251	0
93.279		Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	31,459	0
93.279		Drug Abuse and Addiction Research Programs (from University of Chicago)	UW-Madison	21,361	0
93.279		Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	118,024	0
93.279		Drug Abuse and Addiction Research Programs (from Washington University)	UW-Madison	18,537	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	3,894	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	151,589	12,184
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rehabilitation Institute of Chicago)	UW-Madison	268,620	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	(690)	0
93.307		Minority Health and Health Disparities Research (from Georgetown University)	UW-Madison	(4,068)	0
93.307		Minority Health and Health Disparities Research (from New York University)	UW-Madison	64,207	0
93.307		Minority Health and Health Disparities Research (from Sanford Research)	UW-Madison	694	0
93.310		Trans-NIH Research Support (from Boston College)	UW-Madison	387,009	82,862
93.310		TRANS-NIH Research Support (from University of California Santa Barbara)	UW-Madison	3,920	0
93.313		NIH Office of Research on Women's Health (from JSI Inc.)	UW-Whitewater	177	0
93.350		National Center for Advancing Translational Sciences (from Dartmouth College)	UW-Madison	265,907	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.350		National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	329,831	6,818
93.350		National Center for Advancing Translational Sciences (from Marquette University)	UW-Milwaukee	1,988	0
93.350		National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	(2,331)	0
93.361		Nursing Research (from Duke University)	UW-Madison	24,468	0
93.361		Nursing Research (from Ann & Robert H Lurie Children's Hospital)	UW-Milwaukee	30,915	0
93.389		National Center for Research Resources (from University of Miami)	UW-Madison	15,114	0
93.389		National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	130,075	0
93.393		Cancer Cause and Prevention Research (from Brigham and Women's Hospital)	UW-Madison	7,337	0
93.393		Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	121,391	0
93.393		Cancer Cause and Prevention Research (from Fox Chase Cancer Center)	UW-Madison	162,742	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	2,286	0
93.393		Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	76,658	29,442
93.393		Cancer Cause and Prevention Research (from Pennsylvania State University)	UW-Madison	20,249	0
93.393		Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	18,393	0
93.394		Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	141,284	0
93.395		Cancer Treatment Research (from American College of Radiology)	UW-Madison	3,401	0
93.395		Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	53,725	0
93.395		Cancer Treatment Research (from Colby Pharmaceutical Company)	UW-Madison	29,765	0
93.395		Cancer Treatment Research (from Eastern Cooperative Oncology Group)	UW-Madison	10,000	0
93.395		Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	36,763	0
93.395		Cancer Treatment Research (from Frontier Science & Technology Research)	UW-Madison	19,067	0
93.395		Cancer Treatment Research (from Gynecologic Oncology Group)	UW-Madison	10,037	4,297
93.395		Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	4,411	0
93.395		Cancer Treatment Research (from Mayo Clinic)	UW-Madison	23,885	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc.)	UW-Madison	21,833	0
93.395		Cancer Treatment Research (from Rutgers University)	UW-Madison	309,125	0
93.395		Cancer Treatment Research (from University of Illinois-Chicago)	UW-Madison	2,017	0
93.395		Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	2,885	0
93.396		Cancer Biology Research (from University of Chicago)	UW-Madison	98,153	0
93.396		Cancer Biology Research (from Vanderbilt University)	UW-Madison	67,064	0
93.397		Cancer Centers Support Grants (from Albert Einstein College of Medicine)	UW-Madison	226,229	53,553
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	23,395	0
93.397		Cancer Centers Support Grants (from University of Pittsburgh)	UW-Madison	3,000	0
93.397		Cancer Centers Support Grants (from University of Vermont)	UW-Madison	193,608	0
93.397		Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	67,516	28,000
93.398		Cancer Research Manpower (from University of Massachusetts)	UW-Madison	3,371	0
93.399		Cancer Control (from Mayo Clinic)	UW-Madison	277	0
93.527		Affordable Care Act (ACA) Public Health Training Centers Program (from University of Illinois-Chicago)	UW-Madison	57,276	0
93.527		Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	18,069	0
93.558		Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council)	UW-Madison	46,389	0
93.610		Health Care Innovation Awards (HCIA) (from Association of American Medical Colleges)	UW-Madison	220,332	0
93.610		Health Care Innovation Awards (HCIA) (from Pharmacy Society of Wisconsin)	UW-Madison	95,177	0
93.624		ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance (from Wisconsin Health Information Organization)	UW-Madison	46,678	0



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93.652		Adoption Opportunities (from Children's Hospital of Wisconsin)	UW-Milwaukee	34,698	0
93.652		Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	118,492	0
93.701		ARRA-Trans-NIH Recovery Act Research Support (from Duke University)	UW-Madison	134	0
93.719		ARRA-Advance Interoperable Health Information Technology Services to Support Health Information Exchange (from Wisconsin Statewide Health Information Network)	UW-Madison	1,031	0
93.837		Cardiovascular Diseases Research (from Blood Systems Research Institute)	UW-Madison	44,876	0
93.837		Cardiovascular Diseases Research (from Brigham and Women's Hospital)	UW-Madison	14,085	0
93.837		Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	733,557	0
93.837		Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	168,483	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	575,525	87,767
93.837		Cardiovascular Diseases Research (from RTI International)	UW-Madison	16,019	0
93.837		Cardiovascular Diseases Research (from University of California)	UW-Madison	29,914	0
93.837		Cardiovascular Diseases Research (from University of California-Los Angeles)	UW-Madison	(551)	0
93.837		Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	283,640	0
93.837		Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	51,676	0
93.837		Cardiovascular Diseases Research (from University of Medicine & Dentistry of New Jersey)	UW-Madison	53,308	0
93.837		Cardiovascular Diseases Research (from University of Minnesota)	UW-Madison	220,902	0
93.837		Cardiovascular Diseases Research (from University of Rochester)	UW-Madison	(1,560)	0
93.837		Cardiovascular Diseases Research (from University of Texas-Austin)	UW-Madison	11,964	0
93.838		Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	973	0
93.838		Lung Diseases Research (from Emory University)	UW-Madison	12,314	0
93.838		Lung Diseases Research (from Pennsylvania State University)	UW-Madison	189,705	0
93.838		Lung Diseases Research (from Seattle Children's Hospital)	UW-Madison	4,009	0
93.838		Lung Diseases Research (from Stanford University)	UW-Madison	5,195	0
93.838		Lung Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	63,401	0
93.839		Blood Diseases and Resources Research (from Blood Center of Wisconsin)	UW-Madison	3,217	0
93.839		Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	5,270	0
93.839		Blood Diseases and Resources Research (from New England Research Institutes)	UW-Madison	1,977	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Kensey Nash Corporation)	UW-Madison	65,027	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	(4,833)	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Oregon Health & Science University)	UW-Madison	4,955	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Minnesota)	UW-Madison	10,557	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Washington University)	UW-Madison	16,488	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Beth Israel Deaconess Medical Center)	UW-Madison	18,783	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital of Pittsburgh)	UW-Madison	241	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Emmes Corporation)	UW-Madison	2,984	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	78,182	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Georgia Regents University)	UW-Madison	92,527	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Kaiser Permanente)	UW-Madison	35,071	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	11,551	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	43	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Diego)	UW-Madison	179,868	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	23,874	0

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93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	86,446	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	25,730	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Yale University)	UW-Madison	82,271	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University-Saint Louis)	UW-Milwaukee	20,512	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wayne State University)	UW-Milwaukee	27,698	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Bellbrook Labs LLC)	UW-Madison	1,454	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Johns Hopkins University)	UW-Madison	5,471	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	5,208	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medstar Health Research Institute)	UW-Madison	10,863	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Palo Alto Institute for Research and Education Inc.)	UW-Madison	5,103	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Hawaii)	UW-Madison	18,230	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	75,930	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	1,825	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Marquette University)	UW-Milwaukee	3,612	0
93.855		Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason)	UW-Madison	24,625	0
93.855		Allergy and Infectious Diseases Research (from Boston University)	UW-Madison	129,567	0
93.855		Allergy and Infectious Diseases Research (from Brigham and Women's Hospital)	UW-Madison	72,298	0
93.855		Allergy and Infectious Diseases Research (from Carnegie Mellon University)	UW-Madison	74,157	0
93.855		Allergy and Infectious Diseases Research (from Cornell University)	UW-Madison	20,726	0
93.855		Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	74,672	0
93.855		Allergy and Infectious Diseases Research (from Indiana University)	UW-Madison	934,704	0
93.855		Allergy and Infectious Diseases Research (from Intact Genomics)	UW-Madison	189,326	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	5,626	0
93.855		Allergy and Infectious Diseases Research (from New York University)	UW-Madison	60,042	0
93.855		Allergy and Infectious Diseases Research (from Northwestern University)	UW-Madison	19,629	0
93.855		Allergy and Infectious Diseases Research (from Rockefeller University)	UW-Madison	118,621	0
93.855		Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	556,677	0
93.855		Allergy and Infectious Diseases Research (from University at Buffalo)	UW-Madison	28,680	0
93.855		Allergy and Infectious Diseases Research (from University of California-San Francisco)	UW-Madison	25,469	0
93.855		Allergy and Infectious Diseases Research (from University of Colorado-Denver)	UW-Madison	149,346	0
93.855		Allergy and Infectious Diseases Research (from University of Manitoba)	UW-Madison	22,768	0
93.855		Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	1,094,299	0
93.855		Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	110,864	0
93.855		Allergy and Infectious Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	358,079	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	10,608	0
93.855		Allergy and Infectious Diseases Research (from University of Texas Medical Branch)	UW-Madison	35,139	0

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93.855		Allergy and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	187,770	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	157,087	0
93.859		Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	32,421	0
93.859		Biomedical Research and Research Training (from Medical College of Wisconsin)	UW-Madison	4,060	0
93.859		Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	(22,510)	0
93.859		Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	58,826	0
93.859		Biomedical Research and Research Training (from Rice University)	UW-Madison	47,166	0
93.859		Biomedical Research and Research Training (from Texas Biomedical Research Institute)	UW-Madison	80,559	0
93.859		Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	(13,377)	0
93.859		Biomedical Research and Research Training (from University of California-Los Angeles)	UW-Madison	12,624	0
93.859		Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	25,020	0
93.859		Biomedical Research and Research Training (from University of Chicago)	UW-Madison	50,344	0
93.859		Biomedical Research and Research Training (from University of Colorado-Boulder)	UW-Madison	194,036	0
93.859		Biomedical Research and Research Training (from University of Georgia)	UW-Madison	23,375	0
93.859		Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	24,360	0
93.859		Biomedical Research and Research Training (from University of Massachusetts-Amherst)	UW-Madison	84,593	0
93.859		Biomedical Research and Research Training (from University of Michigan)	UW-Madison	131,401	0
93.859		Biomedical Research and Research Training (from University of Utah)	UW-Madison	133,631	0
93.859		Biomedical Research and Research Training (from University of Vermont)	UW-Madison	21,019	0
93.859		Biomedical Research and Research Training (from Indiana University)	UW-Milwaukee	72,597	0
93.865		Child Health and Human Development Extramural Research (from Georgia State University Research Foundation)	UW-Madison	134,534	0
93.865		Child Health and Human Development Extramural Research (from Henry Ford Health System)	UW-Madison	11,943	0
93.865		Child Health and Human Development Extramural Research (from Isomark)	UW-Madison	45,558	0
93.865		Child Health and Human Development Extramural Research (from Johns Hopkins University)	UW-Madison	119,954	0
93.865		Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	5,039	0
93.865		Child Health and Human Development Extramural Research (from Michigan Public Health Institute)	UW-Madison	32,196	0
93.865		Child Health and Human Development Extramural Research (from Monell Chemical Senses Center)	UW-Madison	43,712	0
93.865		Child Health and Human Development Extramural Research (from New York University)	UW-Madison	57,061	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	445,735	0
93.865		Child Health and Human Development Extramural Research (from Population Council)	UW-Madison	32,541	0
93.865		Child Health and Human Development Extramural Research (from Quspin)	UW-Madison	255,201	0
93.865		Child Health and Human Development Extramural Research (from University of California-Davis)	UW-Madison	91,864	0
93.865		Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	151,945	0
93.865		Child Health and Human Development Extramural Research (from University of Illinois-Chicago)	UW-Madison	18,275	0
93.865		Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	47,768	0
93.865		Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	(708)	0
93.865		Child Health and Human Development Extramural Research (from University of Texas-Austin)	UW-Madison	22,203	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.865		Child Health and Human Development Extramural Research (from University of Virginia)	UW-Madison	419,040	0
93.865		Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	58,627	0
93.865		Child Health and Human Development Extramural Research (from Boston University)	UW-Milwaukee	4,586	0
93.865		Child Health and Human Development Extramural Research (from Intelliwheels Inc.)	UW-Milwaukee	42,808	0
93.865		Child Health and Human Development Extramural Research (from Northwestern University)	UW-Milwaukee	137,816	0
93.865		Child Health and Human Development Extramural Research (from Rehabilitation Institute of Chicago)	UW-Milwaukee	32,257	0
93.866		Aging Research (from Columbia University)	UW-Madison	13,675	0
93.866		Aging Research (from Northwestern University)	UW-Madison	10,680	0
93.866		Aging Research (from State University of New York-Buffalo)	UW-Madison	27,486	0
93.866		Aging Research (from University of Alberta)	UW-Madison	44,004	0
93.866		Aging Research (from University of California-Irvine)	UW-Madison	23,492	0
93.866		Aging Research (from University of California-San Diego)	UW-Madison	149,142	0
93.866		Aging Research (from University of California-Santa Barbara)	UW-Madison	1,676	0
93.866		Aging Research (from University of Maryland)	UW-Madison	204,250	0
93.866		Aging Research (from University of Texas Medical Branch)	UW-Madison	79,130	0
93.866		Aging Research (from University of Washington)	UW-Madison	24,938	0
93.866		Aging Research (from University of Mississippi Medical Center)	UW-Milwaukee	196,493	0
93.867		Vision Research (from Amebagone Inc.)	UW-Madison	5,758	0
93.867		Vision Research (from Jaeb Center for Health Research)	UW-Madison	799	0
93.867		Vision Research (from Johns Hopkins University)	UW-Madison	66,427	0
93.867		Vision Research (from Mount Sinai School of Medicine)	UW-Madison	62,335	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	92,581	0
93.867		Vision Research (from University of Illinois-Chicago)	UW-Madison	(1,059)	0
93.867		Vision Research (from University of Southern California)	UW-Madison	29,542	0
93.867		Vision Research (from Washington University)	UW-Madison	(2)	0
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (from ABC for Health Inc.)	UW-Madison	28,479	0
93.926		Healthy Start Initiative (from Great Lakes Inter-Tribal Council)	UW-Madison	41,092	0
93.939		HIV Prevention Activities-Non-Governmental Organization Based (from Georgetown University)	UW-Madison	118,063	25,067
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County Health & Human Services)	UW-Stevens Point	9,217	0
93.969		PPHF-Geriatric Education Centers (from Marquette University)	UW-Madison	130,836	0
93.989		International Research and Research Training (from Harvard University)	UW-Madison	249,154	0
N/A	93.ACRIN 6695	A Randomized Trial related to Paclitaxel Dosage (from American College of Radiology)	UW-Madison	201	0
N/A	93.WFUHS 33000	Accordion Eye Study (from Wake Forest University)	UW-Madison	(1,490)	0
N/A	93.24303	Alterations of Circadian Timing in Sleep & Aging (from University of Chicago)	UW-Madison	(39,331)	0
N/A	93.SITE CODE 126	American College of Surgeons Oncology Group (from Duke University)	UW-Madison	1,622	0
N/A	93.14X064	An African Pain Policy Fellowship (from Leidos Biomedical Research)	UW-Madison	159,546	81,062
N/A	93.NCT01248065; NCT0153713377; U10HL098115	AsthmaNet (from Pennsylvania State University)	UW-Madison	90,614	0
N/A	93.AGMT 10/10/13	Breast Cancer Margin Delineation (from Lumamed)	UW-Madison	(14,750)	0
N/A	93.ANBL0532	Cancer Trials Support Unit (from Children's Hospital of Philadelphia)	UW-Madison	875	0
N/A	93.5-52021	Center for HIV/AIDS Vaccine Immunology and Immunogen Discovery (from Scripps Research Institute)	UW-Madison	44,287	0
N/A	93.020	Characterization of Nks Cell Lines (from Stratatech)	UW-Madison	221	0
N/A	93.FP00013013_ SUB109_01	Children's Oncology Group Per Case & Specimen Reimbursement (from Children's Hospital of Philadelphia)	UW-Madison	29,020	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospitals and Clinics)	UW-Madison	(20,088)	0
N/A	93.11 TREQ; BMT CTN 0702; BMT CTN 0801	Clinical Study Protocol Riders (from National Marrow Donor Program)	UW-Madison	37,026	0
N/A	93.511-RDSafe	Clinical Trial Agreement (from National Marrow Donor Program)	UW-Madison	(1,204)	0
N/A	93.BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	106	0
N/A	93.AGMT 11/02/06	Collaborative Islet Transplant Registry (from Emmes Corporation)	UW-Madison	882	0
N/A	93.CE-1304-6656	Comparative Effectiveness of Imaging Modalities in Breast Cancer Survivors (from Group Health Cooperative)	UW-Madison	13,843	0
N/A	93.AGMT 03/21/12	Continuous Access Network (from Arapahoe House)	UW-Madison	379	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	93.10032907-01	Development of National Screening and Site-specific Landscape Regression Models to Identify Areas with High Likelihood of Private Well Contamination (from University of Utah)	UW-Madison	2,445	0
N/A	93.AGMT 08/12/04; AGMT 11/29/12; AGMT 04/22/14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	36,200	0
N/A	93.MCR-0079-P2C	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	3,461	0
N/A	93.112093010	Ecology of Viruses in Columbia (from Saint Jude Children's Research Hospital)	UW-Madison	36,928	0
N/A	93.AGMT 06/17/11	Evaluation Services for the Annual Biomedical Research Conference for Minority Students (from American Society for Microbiology)	UW-Madison	12,516	0
N/A	93.AGMT 05/10/12; AGMT 03/12/14	Family Foundations Comprehensive Home Visiting (from Great Lakes Inter-Tribal Council)	UW-Madison	24,170	0
N/A	93.Site 0011 RING STUDY	High Dose Transfusions for the Treatment of Infection in Neutropenia (from New England Research Institutes)	UW-Madison	8,461	0
N/A	93.3376SC	Identification and Mechanistic Investigations of Tolerant Kidney Transplant Patients (from University of California-San Francisco)	UW-Madison	9,855	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (from University of Washington)	UW-Madison	82,579	0
N/A	93.HHSN27520120000 11/HHSN2750000	NEXT Pilot Study of Carotid Intima-media Thickness Assessments of Cardiovascular Risk in Young Adults (from The CDM Group Inc.)	UW-Madison	10,539	0
N/A	93.0258-0515/ HHSN272201400008C	NIAID Centers of Excellence for Influenza Research & Surveillance (from Mount Sinai School of Medicine)	UW-Madison	1,048,077	0
N/A	93.112093010	NIAID Centers of Excellence for Influenza Research & Surveillance (from Saint Jude Children's Research Hospital)	UW-Madison	291,730	108,500
N/A	93.1210-03029-002	Nursing Home Antibiotic Stewardship (from American Institutes for Research)	UW-Madison	8,200	0
N/A	93.HHSN26820130071 C (D)	Phantom Study with Inelastic, SWS-Dispersive Media (from Radiological Society of North America)	UW-Madison	21,922	0
N/A	93.AGMT 10/13/14	Point of Care Tests for Infection by Coccidioides, Blastomyces and Histoplasma (from Lucigen)	UW-Madison	43,115	0
N/A	93.12XS401	Preclinical Comparison of Three Indenoisoquinolines Candidates in Tumor-Bearing Dogs (from Science Applications International)	UW-Madison	30,281	0
N/A	93.60028806	PROgenitor Cell Release (from Northwestern University)	UW-Madison	(24,053)	0
N/A	93.1400000648	Project LAUNCH Special Studies (from National Opinion Research Center)	UW-Madison	2,161	0
N/A	93.HHSS28320120000 1C	Provider Business Operations Learning Networks (from State Association of Addiction Services)	UW-Madison	175,036	0
N/A	93.HHSN26820130007 1C-(PH2-3A)	Quantitative Imaging Biomarkers Alliance (from Radiological Society of North America)	UW-Madison	84,443	0
N/A	93.RTOG 0801	Radiation Therapy Oncology Group (from Radiation Therapy Oncology Group)	UW-Madison	58,668	0
N/A	93.AGMT 02/24/12	Rapid Response Vaccines for Botulinum Neurotoxins (from Iterative Therapeutics)	UW-Madison	82	0
N/A	93.400388	Regional Actions of General Anesthetics in Inhibitory Hippocampal Networks (from McLean Hospital Corporation)	UW-Madison	(595)	0
NA	93.AGMT 07/18/12	Sirolimus GA trial (from Emmes Corporation)	UW-Madison	36,316	0
NA	93.MSN132574; AGMT 08/01/11	Structure-Stabilized GPCRS for Functional Analysis and Crystallography (from Lucigen)	UW-Madison	(23,590)	0
N/A	93.52081L	Substance Abuse Treatment to HIV Care (from RTI International)	UW-Madison	19,951	0
N/A	93.ACOSOG	Surgeons Oncology Group Case Study Services (from Brigham and Women's Hospital)	UW-Madison	861	0
N/A	93.01696 TOPCAT	Treatment of Preserved Cardiac Function Heart Failure with an Aldosterone Antagonist (from New England Research Institutes)	UW-Madison	47	0
N/A	93.31708	Using Health IT in Practice Redesign (from Abt Associates)	UW-Madison	249,525	0
N/A	93.AGMT 01/15/13	Wisconsin Clinical Resource Center (from Wisconsin Health Care Association & Leading Age Wisconsin)	UW-Madison	63,193	0
N/A	93.9007718-WISC	Workflow Assessment for Health IT Toolkit Evaluation (from Oregon Health & Science University)	UW-Madison	(8)	0
N/A	93.AAA1562	Image-Based Numerical Predications of Hemodynamics following Vascular Intervention (from Medical College of Wisconsin)	UW-Milwaukee	11,993	0
N/A	93.1R43HL115916- 01A1	FY14 PT NIH SBIR Subaward (from Bezenwa Biomedical Engineering, LLC)	UW-La Crosse	(465)	0
N/A	93.1R15A1975-01	FY14-15 NIH Schwan SUB (from Concordia University)	UW-La Crosse	9,107	0
N/A	93.8UL1TR000055	Mental Health Court (from Medical College of Wisconsin)	UW-Whitewater	9,991	0
Subtotal R&D Subgrants				<u>22,554,270</u>	<u>519,552</u>
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>283,406,883</u>	<u>31,526,629</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.013		Volunteers in Service to America	UW-Parkside	37,666	4,100
		TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>37,666</u>	<u>4,100</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
		R&D Subgrants:			
97.039		Hazard Mitigation Grant (from Dane County)	UW-Madison	2,970	0
97.061		Centers for Homeland Security (from University of Minnesota)	UW-Madison	(6,664)	0
97.061		Centers for Homeland Security (from University of Southern California)	UW-Madison	70,579	0
N/A	97.JCVI-13-011	Universal Standard Operating Procedure for Generation, Barcoding, and Amplification of cDNA from Genomic RNA of BSL-3/4 Viruses (from J Craig Venter Institute)	UW-Madison	45,259	0
N/A	97.505003-78052	Automatic Target Recognition Development (from Northeastern University)	UW-Milwaukee	48,027	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY		<u>160,171</u>	<u>0</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	986,822	873,812
		Subtotal Direct R&D Grants		<u>986,822</u>	<u>873,812</u>
		R&D Subgrants:			
N/A	98.016258-99	Borlaug LEAP Fellowship (from University of California-Davis)	UW-Madison	14,811	0
N/A	98.8000053409	Evaluation of Eggplant Rootstock to Bacterial Wilt (from Purdue University)	UW-Madison	445	0
N/A	98.09-002945-101	Grafted Vegetables for Sustainable Agriculture (from University of California-Davis)	UW-Madison	918	0
N/A	98.09-002945-34	Semillas De Esperanza (from University of California-Davis)	UW-Madison	45,349	39,985
N/A	98.25779-03004 SO1	Study of Vegetation Change in the Inland Niger Delta, Mali (from Syracuse University)	UW-Madison	102,596	0
		Subtotal R&D Subgrants		<u>164,119</u>	<u>39,985</u>
		TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		<u>1,150,941</u>	<u>913,797</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				<b><u>\$ 569,431,887</u></b>	<b><u>\$ 68,333,448</u></b>

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<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 2,649,302	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,769,375	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,758	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	456,398	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	387,709	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	417,446	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	460,185	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	331,810	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	359,939	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	642,901	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	505,179	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	191,224	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	559,514	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	475,509	0
		Total Federal Program 84.007		<u>9,960,249</u>	<u>0</u>
84.033		Federal Work-Study Program	UW-Madison	2,319,422	0
84.033		Federal Work-Study Program	UW-Milwaukee	883,812	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,029,970	0
84.033		Federal Work-Study Program	UW-Green Bay	274,896	0
84.033		Federal Work-Study Program	UW-La Crosse	417,850	0
84.033		Federal Work-Study Program	UW-Oshkosh	509,200	0
84.033		Federal Work-Study Program	UW-Parkside	87,502	0
84.033		Federal Work-Study Program	UW-Platteville	397,979	0
84.033		Federal Work-Study Program	UW-River Falls	405,820	0
84.033		Federal Work-Study Program	UW-Stevens Point	924,179	0
84.033		Federal Work-Study Program	UW-Stout	745,083	0
84.033		Federal Work-Study Program	UW-Superior	237,782	0
84.033		Federal Work-Study Program	UW-Whitewater	503,680	0
84.033		Federal Work-Study Program	UW Colleges	389,488	0
		Total Federal Program 84.033		<u>9,126,663</u>	<u>0</u>
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	63,036,278	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	17,904,626	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	14,931,819	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	4,536,393	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	5,623,132	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	5,702,227	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	2,659,744	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	6,988,759	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	5,395,903	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	16,760,709	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	12,728,217	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,578,444	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	10,378,416	0
		Total Federal Program 84.038		<u>168,224,667</u>	<u>0</u>
84.063		Federal Pell Grant Program	UW-Madison	18,058,360	0
84.063		Federal Pell Grant Program	UW-Milwaukee	35,557,036	0
84.063		Federal Pell Grant Program	UW-Eau Claire	10,542,549	0
84.063		Federal Pell Grant Program	UW-Green Bay	7,941,663	0
84.063		Federal Pell Grant Program	UW-La Crosse	8,536,966	0
84.063		Federal Pell Grant Program	UW-Oshkosh	13,061,505	0
84.063		Federal Pell Grant Program	UW-Parkside	8,304,612	0
84.063		Federal Pell Grant Program	UW-Platteville	8,792,069	0
84.063		Federal Pell Grant Program	UW-River Falls	6,931,142	0
84.063		Federal Pell Grant Program	UW-Stevens Point	12,737,918	0
84.063		Federal Pell Grant Program	UW-Stout	9,442,988	0
84.063		Federal Pell Grant Program	UW-Superior	4,263,460	0
84.063		Federal Pell Grant Program	UW-Whitewater	13,544,939	0
84.063		Federal Pell Grant Program	UW Colleges	16,369,908	0
		Total Federal Program 84.063		<u>174,085,115</u>	<u>0</u>

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<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Madison	160,527,481	0
84.268		Federal Direct Student Loans	UW-Milwaukee	144,578,454	0
84.268		Federal Direct Student Loans	UW-Eau Claire	39,758,773	0
84.268		Federal Direct Student Loans	UW-Green Bay	25,307,454	0
84.268		Federal Direct Student Loans	UW-La Crosse	46,111,611	0
84.268		Federal Direct Student Loans	UW-Oshkosh	53,234,893	0
84.268		Federal Direct Student Loans	UW-Parkside	20,646,816	0
84.268		Federal Direct Student Loans	UW-Platteville	34,983,835	0
84.268		Federal Direct Student Loans	UW-River Falls	26,381,960	0
84.268		Federal Direct Student Loans	UW-Stevens Point	45,094,641	0
84.268		Federal Direct Student Loans	UW-Stout	40,118,843	0
84.268		Federal Direct Student Loans	UW-Superior	13,473,886	0
84.268		Federal Direct Student Loans	UW-Whitewater	61,787,896	0
84.268		Federal Direct Student Loans	UW Colleges	24,563,163	0
Total Federal Program 84.268				<u>736,569,706</u>	<u>0</u>
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	68,890	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	10,373	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	25,382	0
Total Federal Program 84.379				<u>104,645</u>	<u>0</u>
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	527,877	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	231,600	0
N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	60,959	0
N/A	84.SFA	Administrative Cost Allowance	UW-La Crosse	139,880	0
N/A	84.SFA	Administrative Cost Allowance	UW-Oshkosh	107,923	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	40,352	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	136,319	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	58,184	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	232,422	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	136,691	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	43,195	0
N/A	84.SFA	Administrative Cost Allowance	UW-Whitewater	135,425	0
N/A	84.SFA	Administrative Cost Allowance	UW Colleges	71,687	0
Total Administrative Cost Allowance				<u>1,922,514</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>1,099,993,559</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	443,849	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,752,075	0
Total Federal Program 93.264				<u>2,195,924</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UW-Madison	5,697,761	0
93.364		Nursing Student Loans	UW-Madison	1,615,580	0
93.364		Nursing Student Loans	UW-Milwaukee	1,761,500	0
93.364		Nursing Student Loans	UW-Oshkosh	2,915,403	0
Total Federal Program 93.364				<u>6,292,483</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>14,186,168</u>	<u>0</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b><u>\$ 1,114,179,727</u></b>	<b><u>\$ 0</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 11,970,327,333</u></b>	<b><u>\$ 1,791,629,306</u></b>



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# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards ■

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2015. For purposes of the schedule, federal programs have been classified as follows: 1) Individual Programs and Other Clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the Research and Development (R&D) Cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

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

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

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including UW System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open until July 31 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

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

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

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

**C. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2014-15 single audit are indicated in **bold**.

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

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

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

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

## 2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table on the following page, in FY 2014-15, the State of Wisconsin administered federal financial assistance of \$11,970,327,333, consisting of \$10,597,410,512 in cash assistance, \$1,163,964,523 in noncash assistance, and \$208,952,298 in outstanding loan balances. As defined by OMB Circular A-133, all federal programs with expenditures exceeding the threshold of \$30.0 million are labeled type A programs. Type A programs that are not considered to be low-risk in accordance with OMB Circular A-133 are audited as major programs. Federal programs below \$30.0 million are labeled as type B programs. For each low-risk type A program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to either one-half of the total number of type B programs assessed as being high-risk or the number of type A programs assessed as being low-risk.

**Federal Financial Assistance**  
FY 2014-15

CFDA Number	Federal Program	Amount
<b>Cash Assistance</b>		<b>\$10,597,410,512</b>
<b>Noncash Assistance:</b>		
10.551	Supplemental Nutrition Assistance Program (SNAP)	1,078,658,990
10.555/ 10.559/ 10.569/ 10.582	Food Commodities (Note 4)	34,905,329
39.003	Donation of Federal Surplus Personal Property (Note 10)	1,603,192
93.268	Immunization Cooperative Agreements	48,797,012
Total Noncash Assistance		1,163,964,523
<b>Loan Balances as of June 30, 2015:</b>		
20.205	Highway Planning and Construction Revolving Loan Balance (Note 9)	2,469,506
81.041	ARRA-State Energy Program Revolving Loan Balance (Note 12)	24,071,957
84.038	Federal Perkins Loan Program—Federal Capital Contributions (Note 15)	168,224,667
93.264	Nurse Faculty Loan Program (Note 15)	2,195,924
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 15)	5,697,761
93.364	Nursing Student Loans (Note 15)	6,292,483
Total Loan Balances		208,952,298
<b>Total Federal Financial Assistance</b>		<b>\$11,970,327,333</b>

The State of Wisconsin administered 24 major federal programs that were tested for compliance with federal requirements for FY 2014-15. The total federal assistance under these major federal programs, including noncash assistance and loan balances, constituted 88.2 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2014-15, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2014-15

Applicable CFDA Numbers	Federal Program	Federal Expenditures	Primary State Recipient
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster	\$1,148,095,193	DHS
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	28,471,235	DOA
14.239	HOME Investment Partnerships Program	9,171,393	DOA
17.225	Unemployment Insurance	693,235,899	DWD
17.258/17.259/ 17.278	Workforce Investment Act (WIA) Cluster	38,227,994	DWD
20.205/20.219	Highway Planning and Construction Cluster	792,846,383	DOT
20.600/20.601/ 20.602/20.610/ 20.611/20.612/ 20.613/20.616	Highway Safety Cluster	8,956,605	DOT
66.458	Clean Water State Revolving Funds Cluster	38,290,810	DNR
84.010	Title I Grants to Local Educational Agencies	226,637,956	DPI
84.027/84.173	Special Education Cluster (IDEA)	227,667,514	DPI
84.367	Improving Teacher Quality State Grants	37,762,402	DPI
93.558	Temporary Assistance for Needy Families (TANF) Cluster	225,415,573	DCF
93.563	Child Support Enforcement	48,249,533	DCF
93.575/93.596	Child Care and Development Fund (CCDF) Cluster	158,069,051	DCF
93.658	Foster Care—Title IV-E	63,418,691	DCF
93.659	Adoption Assistance	47,901,364	DCF
93.667	Social Services Block Grant	44,233,099	DHS
93.767	Children’s Health Insurance Program (CHIP)	162,386,259	DHS
93.775/93.777/ 93.778	Medicaid Cluster	4,823,930,078	DHS
93.791	Money Follows the Person Rebalancing Demonstration	9,605,903	DHS
93.994	Maternal and Child Health Services Block Grant to the States	10,410,634	DHS
96.001	Disability Insurance/SSI Cluster	31,821,897	DHS
Various	Research and Development Cluster	569,431,887	UW System
Various	Student Financial Assistance Cluster	1,114,179,727	UW System
		<b>\$10,558,417,080</b>	

3. FEDERAL SANCTIONS AND DISALLOWANCES

There are actual or potential federal sanctions and disallowances for the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228) program, the Temporary Assistance for Needy Families (TANF) (CFDA #93.558) program, the Title IV-B and IV-E programs, and the Medical Assistance (MA) Program (CFDA #93.778).

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

The U.S. Department of Housing and Urban Development (HUD) provides funding to the State through the CDBG program. The former Department of Commerce was the state agency responsible for subgranting HUD funds to units of local government through the end of FY 2010-11. In FY 2011-12, DOA assumed responsibility for administering CDBG funds; HUD's Milwaukee field office remotely monitored two CDBG economic development projects issued under the former Department of Commerce; and HUD issued a finding of noncompliance for one of the two subgrants. During FY 2012-13, HUD issued a finding of noncompliance for the second project and identified a third project that did not meet program requirements. In addition, as part of its ongoing review of former Department of Commerce projects, DOA identified and reported to HUD in FY 2013-14 a fourth project that did not meet a national objective. The total amount disallowed for failure to meet national objectives is \$16.2 million. DOA has acknowledged the project violations committed under the former Department of Commerce and settled the matter as agreed upon with HUD. This consisted of a \$1.0 million cash payment to HUD and a \$7.6 million deposit into a local account in September 2015. In addition, the HUD entitlement grant accepted and received by the State in August 2015 was voluntarily reduced by \$7.6 million.

**B. Penalty for Temporary Assistance for Needy Families (TANF)**

In early February 2014, the U.S. Department of Health and Human Services' Administration for Children and Families informed DCF of its intention to enforce a \$4,730,282 penalty assessed in a letter dated July 27, 2005, for failure to meet the requirements of the Income Eligibility and Verification System (IEVS) for the period from July 1, 2003, through June 30, 2004. As a result, DCF's FFY 2014-15 TANF award was reduced by the amount of the penalty. Additionally, the State must expend an additional \$4,730,282 in state funds in FFY 2015-16 that cannot be counted towards the State's maintenance-of-effort requirement.

In early February 2014, the U.S. Department of Health and Human Services' Administration for Children and Families also informed DCF of a penalty for failure to meet the requirements of IEVS for the period from July 1, 2007, through June 30, 2008. The Administration for Children and Families calculated the penalty to be \$4,763,580. DCF disputed the penalty and subsequently submitted a corrective compliance plan in April 2014. The plan was accepted and requires corrective actions be taken by April 30, 2016, to achieve compliance. In April 2015, DCF submitted a modified corrective compliance plan that stated DCF would take appropriate corrective actions by December 31, 2016, instead of April 30, 2016. However, as of January 31, 2016, DCF had not received approval from the federal government for the modified corrective compliance plan.

**C. Penalty for Titles IV-B and IV-E**

In April 2010, the U.S. Department of Health and Human Services' Administration for Children and Families conducted a Child and Family Service Review (CFSR) of, among other things, the State's child welfare program. The Administration for Children and Families found that DCF was not meeting federal requirements in several areas. In response to the CFSR findings, DCF developed, and the Administration for Children and Families approved, a Program Improvement Plan (PIP) with measurement data goals. DCF had until March 31, 2014, to achieve all measurement data goals. In August 2015, the Administration for Children and Families informed DCF of a \$1,869,784 penalty for failure to meet all of the measurement data goals required by the approved PIP. In September 2015, DCF repaid to the federal government \$1,505,057 of Title IV-B funds and \$364,727 of Title IV-E funds. However, based on subsequent examination of the penalty assessment documentation, DCF believes that the penalty should have been \$1,757,925, which includes \$1,399,441 of Title IV-B funds and \$358,484 of Title IV-E funds. DCF has requested a refund from the Administration for Children and Families for the difference.

**D. Sanction for the Health Check/Other Services—MA Program**

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

**E. Withdrawal of Medicaid Funds under Home and Community Based Service Waiver Programs—MA Program**

In May 2015, DHS received a draft report from the U.S. Department of Health and Human Services' Office of Inspector General recommending a disallowance related to the MA Program. The Office of Inspector General's review covered FFY 2009-10 through FFY 2011-12. The Office of Inspector General concluded that DHS inappropriately withdrew \$89,624,201 in federal Medicaid funds for aggregate annual projected costs that should have been paid solely with state funds. DHS does not agree with the recommendation that a disallowance be assessed. DHS sent a formal response to the Office of Inspector General on June 19, 2015. The Office of

Inspector General issued the final report on October 15, 2015, incorporating the DHS formal response. DHS is currently awaiting further communication from the federal government.

**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, 2015, are shown in the following table for each program distributing food commodities.

**Food Commodity Assistance**

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2015
10.555	National School Lunch Program	\$24,889,116	\$1,746
10.559	Summer Food Service Program for Children	229,444	0
10.569	Emergency Food Assistance Program	8,231,519	576
10.582	Fresh Fruit and Vegetable Program	1,555,250	0
<b>Total</b>		<b>\$34,905,329</b>	<b>\$2,322</b>

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

During FY 2014-15, DHS received \$21,053,746 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16 (m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled DHS to extend program benefits to 27,826 more people than could have been served during FY 2014-15 in the absence of the rebate contracts.

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

The CDBG program provides funds to local units of government to complete infrastructure and facility projects, grants or loans funds to businesses to assist with job creation and retention, or grants or loans funds to homeowners



or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$333,284 that was supported by funds returned to the State.

**7. UNEMPLOYMENT INSURANCE**

FY 2014-15 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$615,125,606 in benefits funded by the Wisconsin Unemployment Reserve Fund or by cash advances from the U.S. Department of the Treasury; \$2,139,341 in federally funded benefits; and \$75,970,952 in federally funded administrative costs.

**8. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$70,127,510 in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

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

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2015, totaled \$2,469,506 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

**10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY**

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA has contracted with the Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. Reported federal expenditures of \$1,603,192 in the Schedule of Expenditures of Federal Awards for this program represent the fair value of property distributed by the Foundation during FY 2014-15. The Foundation also reported an amended decrease of \$710,399 to the fair value of property distributed by the Foundation in FY 2013-14. During FY 2014-15, property with a fair value of \$169,716 was received by the Foundation and, as of June 30, 2015, property with a fair value of \$470,791 was on hand. The fair value of the property is calculated at 23.68 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

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

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

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

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

Copies of these documents are available from:

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

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

The portion of the State Energy Program (CFDA #81.041) funded by the American Recovery and Reinvestment Act (ARRA) established a revolving loan fund to provide loans to business organizations. Because the federal government is at risk for these loans until the loans are repaid, OMB Circular A-133 requires the value of federal awards expended to include these outstanding loan balances. The following table shows the loan activity and balances related to FY 2014-15.

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**State Energy Program Revolving Loan Fund**

CFDA Number	Federal Program	Loan Balance June 30, 2014	Loans Disbursed	Loan Repayments	Loans Written Off	Loan Balance June 30, 2015
81.041	State Energy Program Revolving Loan Fund	\$30,506,616	\$ 0	\$3,702,214	\$2,732,445	\$24,071,957

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**13. SOCIAL SERVICES BLOCK GRANT**

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

Expenditures reported in the Schedule of Expenditures of Federal Awards for the Social Services Block Grant include \$15,728,103 transferred from the federal TANF award.

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

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

**15. STUDENT LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN SYSTEM**

*Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038)*—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2015, as well as immaterial amounts of administrative costs incurred during the fiscal year.

*Nurse Faculty Loan Program (CFDA #93.264)*—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2015.

*Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA #93.342)*—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2015, as well as immaterial amounts of administrative costs incurred during the fiscal year.

*Nursing Student Loans (CFDA #93.364)*—The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2015, as well as immaterial amounts of administrative costs incurred during the fiscal year.

**16. OTHER STUDENT LOAN PROGRAMS**

UW System participates in Federal Direct Student Loans (CFDA #84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Federal Direct Student Loans are reported in the Student Financial Assistance Cluster. Loan funds are provided by the U.S. Department of Education, and UW institutions are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2014-15 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection. Therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

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

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

Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**18. PROGRAM INCOME**

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies, including UW System, and excluded from the Schedule of Expenditures of Federal Awards. However, the Schedule of Expenditures of Federal Awards includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

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## **Appendices ■**

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## Appendix 1

### **State Agency Contact Information**

Listed below are the Wisconsin state agencies other than the University of Wisconsin System that are included in the scope of the FY 2014-15 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and email addresses. The agencies listed below may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. Contact information for University of Wisconsin System institutions is presented as Appendix 2.

#### Administration, Department of

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

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

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

#### Child Abuse and Neglect Prevention Board

Ms. Michelle Jensen Goodwin, Executive Director  
Audit Contact: Ms. Rachele Armstrong, Accounting Section Chief  
Bureau of Finance, Department of Children and Families  
201 East Washington Avenue, Room A200  
P.O. Box 8916  
Madison, Wisconsin 53708-8916  
(608) 422-6361  
fax: (608) 267-3240  
email: *rachele.armstrong@wisconsin.gov*

Children and Families, Department of  
Ms. Eloise Anderson, Secretary  
Audit Contact: Ms. Hope Koprowski, Director  
Bureau of Finance  
201 East Washington Avenue, Room A200  
P.O. Box 8916  
Madison, Wisconsin 53708-8916  
(608) 422-6377  
fax: (608) 266-6836  
email: [hope.koprowski@wisconsin.gov](mailto:hope.koprowski@wisconsin.gov)

Commissioner of Insurance, Office of the  
Mr. Theodore Nickel, Commissioner of Insurance  
Audit Contact: Ms. Lilian Kahite, Accountant Senior  
Management Analysis and Planning  
125 South Webster Street  
P.O. Box 7873  
Madison, Wisconsin 53707-7873  
(608) 264-8114  
fax: (608) 266-9935  
email: [lilian.kahite@wisconsin.gov](mailto:lilian.kahite@wisconsin.gov)

Commissioner of Public Lands, Board of  
Mr. Jonathan Barry, Executive Secretary  
Audit Contact: Ms. Denise Nechvatal, Accountant  
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## Appendix 2

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

Listed below are the University of Wisconsin System institutions included in the scope of the FY 2014-15 single audit, along with contact names, addresses, telephone numbers, fax numbers, and email addresses. These institutions may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

#### UW Colleges:

Dr. Cathy A. Sandeen, Chancellor  
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