

**Report 18-5
March 2018**

State of Wisconsin FY 2016-17 Single Audit

STATE OF WISCONSIN



Legislative Audit Bureau ■

State of Wisconsin FY 2016-17 Single Audit

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STATE OF WISCONSIN | Legislative Audit Bureau

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Joe Chrisman
State Auditor

March 29, 2018

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

Dear Senator Cowles and Representative Kerkman:

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

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards. In fiscal year (FY) 2016-17, state agencies administered \$11.6 billion in federal financial assistance.

We tested internal controls and compliance with laws and regulations for 15 federal programs that were selected for review using risk-based assessment criteria established by the federal government and specified in Uniform Guidance. Although state agencies generally complied with federal requirements, we made 12 recommendations to improve administration of federal programs.

State agencies reported taking steps to address prior audit concerns from the FY 2015-16 single audit (report 17-5). 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 are included within the agency chapters. As required by Uniform Guidance, agency corrective action plans to address the concerns we identified are included separately in the auditee section of this report.

Respectfully submitted,

Joe Chrisman
State Auditor

JC/ES/ss

Introduction ■

Wisconsin state agencies administered \$11.6 billion in federal financial assistance during fiscal year (FY) 2016-17 including \$10.4 billion in cash assistance, \$983.2 million in noncash assistance, and \$196.6 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 the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We performed this audit for FY 2016-17 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 15 selected federal programs and tested compliance with laws and regulations related to these programs.

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

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

Our opinion on the State’s FY 2016-17 financial statements was included in the Comprehensive Annual Financial Report (CAFR), which was issued by the Wisconsin Department of Administration (DOA) in February 2018 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 Uniform Guidance.

As shown in Table 1, ten programs accounted for 83.2 percent of the \$11.6 billion in federal financial assistance state agencies administered during FY 2016-17.

Table 1
State of Wisconsin Expenditures of Federal Funds¹
FY 2016-17

Federal Program	Primary Recipient	Expenditures	Percentage of Total
Medicaid Cluster	DHS	\$ 4,925,023,550	42.3%
Student Financial Assistance Cluster	UW System	1,036,103,082	8.9
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	970,466,290	8.3
Highway Planning and Construction Cluster	DOT	705,966,094	6.1
Research and Development Cluster	UW System	580,462,584	5.0
Unemployment Insurance ²	DWD	527,007,572	4.5
Child Nutrition Cluster	DPI	264,532,401	2.3
Temporary Assistance for Needy Families (TANF) Cluster	DCF	229,019,599	2.0
Children's Health Insurance Program (CHIP)	DHS	224,782,157	1.9
Title I Grants to Local Educational Agencies	DPI	216,595,077	1.9
Subtotal		9,679,958,406	83.2
Other Federal Programs		1,953,323,527	16.8
Total		\$11,633,281,933	100.0%

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

² In accordance with federal requirements, consists of insurance benefits paid from employer contributions and direct federal funding.

The Department of Health Services (DHS) is responsible for the Medicaid Cluster, which is the largest federal program administered by the State. In addition, DHS disbursed \$970.5 million in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program and \$224.8 million under the Children's Health Insurance Program (CHIP).

The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.0 billion under the Student Financial Assistance Cluster, which was the second-largest federal program administered by the State during FY 2016-17.

UW System also disbursed \$580.5 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 2016-17.

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 and the Title I Grants to Local Educational Agencies program; and
- the Department of Children and Families (DCF), which expended funds under the Temporary Assistance for Needy Families (TANF) Cluster.

Uniform Guidance establishes the process for selecting the grant programs to be audited. Uniform Guidance 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. The type A and B programs selected for audit were those determined to be subject to a higher risk of noncompliance based on the risk factors established by Uniform Guidance. Some grants typically selected for audit annually in the past did not meet the requirements to be selected for audit in FY 2016-17 under Uniform Guidance.

The audit of FY 2016-17 focused on the nine type A programs and six type B programs listed in Section I of the Schedule of Findings and Questioned Costs. These programs were administered by seven state agencies, including UW System, and accounted for 58.2 percent of the \$11.6 billion in federal financial assistance administered by state agencies. Table 2 shows the amount of federal financial assistance administered by each state agency.

We also followed up on the status of corrective actions to address prior-year concerns reported in our FY 2015-16 single audit report (report 17-5). Our FY 2016-17 single audit report includes those findings that are required to be reported under Uniform Guidance, including findings related to the audit of the State’s financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

Table 2

**Summary Schedule of Expenditures of Federal Awards
by Wisconsin State Agency for the Year Ended June 30, 2017**

State Agency	Individual Programs and Other Clusters	Research and Development Cluster	Student Financial Assistance Cluster	Total
Department of Health Services	\$ 6,485,360,294	\$ –	\$ –	\$ 6,485,360,294
University of Wisconsin System	95,318,682	580,462,584	1,036,103,082	1,711,884,348
Department of Public Instruction	838,567,272	–	–	838,567,272
Department of Transportation	776,271,810	–	–	776,271,810
Department of Workforce Development	667,105,576	–	–	667,105,576
Department of Children and Families	626,823,461	–	–	626,823,461
Department of Administration	185,701,899	–	–	185,701,899
Department of Natural Resources	134,994,949	–	–	134,994,949
Department of Military Affairs	57,254,465	–	–	57,254,465
Department of Veterans Affairs	49,795,937	–	–	49,795,937
Department of Justice	32,823,063	–	–	32,823,063
Wisconsin Technical College System	27,363,067	–	–	27,363,067
Public Service Commission	18,183,136	–	–	18,183,136
Department of Agriculture, Trade, and Consumer Protection	12,128,521	–	–	12,128,521
Elections Commission	1,889,899	–	–	1,889,899
Board for People with Developmental Disabilities	1,648,275	–	–	1,648,275
Department of Corrections	1,357,109	–	–	1,357,109
Wisconsin Historical Society	1,165,456	–	–	1,165,456
Department of Tourism	812,848	–	–	812,848
Child Abuse and Neglect Prevention Board	703,463	–	–	703,463
Department of Safety and Professional Services	694,903	–	–	694,903
Office of the Commissioner of Insurance	488,889	–	–	488,889
State Public Defender Board	263,293	–	–	263,293
Total State of Wisconsin	\$10,016,716,267	\$580,462,584	\$1,036,103,082	\$11,633,281,933

Auditor's Report ■



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Joe Chrisman
State Auditor

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

Honorable Members of the Legislature

The Honorable Scott Walker, Governor

We have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2017, and have issued our report thereon dated February 13, 2018.

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, 2017.

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 that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

We consider the deficiency in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Finding 2017-007, to be a material weakness. We consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questions Costs as Findings 2017-001 through 2017-006, and 2017-008 through 2017-009, to be significant deficiencies. Because the University of Wisconsin (UW) System's financial activity is also reported separately from the State's CAFR, Finding 2017-003 was 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 (report 18-2).

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*.

Responses to Findings

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

Purpose of This Report

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

LEGISLATIVE AUDIT BUREAU

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Joe Chrisman
State Auditor

February 13, 2018

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 Uniform Guidance

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, 2017. The State of Wisconsin's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System. These entities expended \$266.7 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, 2017. As discussed in Note 1D, 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2017-101 through 2017-104, 2017-200, 2017-300 through 2017-302, and 2017-500 through 2017-502. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of 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 Uniform Guidance. This consideration was not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

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

compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain 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 2017-009, 2017-100 through 2017-104, 2017-200, 2017-300, 2017-302, and 2017-500 through 2017-502, that we consider to be significant deficiencies.

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

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

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the State of Wisconsin as of and for the year ended June 30, 2017, 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 February 13, 2018, which contains unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to February 13, 2018. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic

financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LEGISLATIVE AUDIT BUREAU

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

March 28, 2018

Department of Administration ■

The Wisconsin Department of Administration (DOA) provides support services to other state agencies, manages certain housing and economic development activities, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. DOA administered \$185.7 million in federal financial assistance in FY 2016-17.

We reviewed and tested DOA's internal controls and tested compliance with grant requirements for 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), which are both type B programs. Our audit findings are:

- Subrecipient Monitoring for the HOME Investment Partnerships Program (Finding 2017-101);
- Section 3 Reporting for the Community Development Block Grant (Finding 2017-102);
- Subrecipient Monitoring for the Community Development Block Grant (Finding 2017-103); and
- Monitoring and Inspections of Rental Housing Units (Finding 2017-104).

In addition, we identified concerns with federal cash management processes performed by DOA related to requirements of the Cash Management Improvement Act (CMIA) of 1990, and specifically for programs included in the Treasury-State Agreement (TSA) (Finding 2017-100).

We also followed up on DOA's progress in addressing concerns from Findings 2015-001, 2015-003 through 2015-005, and 2015-007 through 2015-009, which were included in the Summary Schedule of Prior Audit Findings in report 17-5. These concerns related to CDBG and HOME. During our FY 2016-17 audit, we found DOA implemented corrective actions to address our concerns related to Findings 2015-003, 2015-005 and 2015-007. In addition, DOA took corrective actions to partially address concerns related to Findings 2015-001, 2015-004, and 2015-009. It will be important for DOA to continue to work to resolve these findings. Corrective action is no longer warranted for Finding 2015-008 due to changes made to the federal requirements for HOME. The Summary Schedule of Prior Audit Findings on page 89, which is prepared by management, describes the status of each finding as of the end of our audit period. The schedule and narrative below describe DOA's ongoing steps to address the findings that were not fully corrected.

Finding 2017-100: Federal Cash Management Processes

Criteria:

As required by the CMIA, the State has entered into an agreement with the U.S. Department of the Treasury to ensure that neither the State nor the federal government earns interest income at the expense of the other. This agreement is referred to as the TSA, and it specifies the number of clearance days for certain federal grant programs. Clearance days reflect the time that should elapse between when the State makes payments for grant expenditures and when the State draws federal funds for reimbursement of the payments made. The number of clearance days for each grant included in the TSA is derived from the grant's clearance patterns, which are developed by analyzing data on the time elapsed between when the State made payments and when those payments were actually withdrawn from the State's bank account.

CMIA regulations in 31 CFR Part 205 detail requirements regarding how the State is to develop the clearance patterns. The State is also required by 31 CFR Part 205 to redevelop the clearance patterns when a grant program experiences significant operational or other changes, or at least once every five years. In addition, 31 CFR Part 205 requires the State to annually calculate the amount of interest payable to or from the federal government for grants included in the TSA.

The State Controller's Office (SCO) in DOA is responsible for developing the clearance patterns and clearance days for most grants included in the TSA, and SCO obtains some information from agencies to assist it in doing so. In addition, for most grants included in the TSA, SCO is responsible for drawing federal funds in accordance with the timing specified in the TSA.

Condition:

SCO's process for developing the clearance days specified in the FY 2016-17 TSA for each grant was based on data obtained from various sources. In addition, FY 2016-17 was the second year that SCO drew federal funds based on grant expenditure information obtained from STAR, the State's enterprise resource planning system.

STAR was configured to calculate, based on the clearance days and other information entered about the grant, the date on which a draw should be completed to ensure compliance with the TSA.

During FY 2016-17, the State did not fully comply with the requirements in the TSA or 31 CFR Part 205, as detailed below:

- For the three major grants included in the TSA, the clearance patterns were not accurately developed, and the clearance days for one of these grants was incorrectly determined and incorrectly stated in the TSA. In addition, the clearance patterns for the three grants were not fully auditable, as defined in 31 CFR 205, because records maintained by SCO were not readily available, fully documented, and verifiable.
- For several contracts for two non-major grants included in the TSA, the State did not consistently draw federal funds in accordance with the clearance days specified in the TSA since at least January 2017.
- For all grants included in the TSA, the clearance days were not updated in STAR in a timely manner after the FY 2016-17 TSA received federal approval.

In addition, there is no mechanism in place to identify when a grant program undergoes operational or other changes that may necessitate the redevelopment of a clearance pattern.

Questioned Costs:

None.

Context:

We reviewed SCO's process for determining the information to be included in the TSA as well as SCO's process for drawing federal funds. We completed substantive compliance testing for certain aspects of cash management that relate to the responsibilities of SCO. Through our testing and SCO staff responses to our questions, we identified weaknesses in the process and related controls that could result in significant noncompliance. This risk was considered during our substantive compliance testing, and no material noncompliance was identified. Our work focused primarily on the three major grants selected for audit for FY 2016-17 and included in the TSA.

Effect:

There is the potential of additional noncompliance with CMIA requirements. For example, the clearance days for other non-major grants included in the TSA may have also been incorrectly determined. In addition, for some grants, SCO drew federal funds earlier than the State was entitled to draw the funds based on the

clearance days specified in the TSA. Therefore, the State may owe the federal government additional interest.

Cause:

SCO did not have adequate written policies and procedures in place, experienced turnover of staff with responsibilities in the relevant areas, did not maintain adequate and organized supporting documentation, and did not perform adequate independent or supervisory reviews. These factors contributed to all of the conditions identified.

Two additional factors contributed to SCO not drawing federal funds for some grant programs in accordance with the TSA. First, SCO did not take steps to ensure that the clearance days in STAR were appropriately updated in a timely manner. Second, SCO staff told us that in January 2017 a potential STAR issue was identified related to calculating the dates on which the draws should be completed, and SCO staff began manually calculating the draw dates at that time. However, various date fields are used in STAR, and SCO staff used an inappropriate date field when manually calculating the draw dates. In response to our questions, SCO staff began researching the appropriate date field to use in calculating the draw dates in August 2017.

Recommendation

We recommend the Wisconsin Department of Administration:

- *develop detailed written policies and procedures by March 31, 2018, related to its federal cash management processes, including the process related to developing the timing specified in the Treasury-State Agreement for drawing federal funds;*
- *improve internal controls over the process for developing the timing for drawing federal funds, including performing an independent or supervisory review of the data used and calculations performed, verifying that the appropriate clearance days are included in the Treasury-State Agreement, and verifying that this information in STAR is appropriately updated in a timely manner;*
- *re-evaluate the development of the timing for drawing federal funds for each grant program specified in the Treasury-State Agreement for FY 2016-17 that the Department is responsible for developing and, for those grants identified as having used inaccurate clearance days, work with the federal government on an appropriate resolution; and*
- *consider the effects of the issues related to the timing of drawing federal funds when calculating interest owed to or from the federal government related to draws processed in FY 2016-17.*

Finding 2017-100: Federal Cash Management Processes*Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Numbers</u>	<u>Award Years</u>
1602WIFOST	2016
1702WIFOST	2017

Questioned Costs: None

Children's Health Insurance Program (CFDA #93.767)

<u>Award Numbers</u>	<u>Award Years</u>
05-1605WI5021	2016
1705WI0301	2017
1705WI5021	2017

Questioned Costs: None

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
051605WI5MAP	2016
1705WI5MAP	2017

Questioned Costs: None

Response from the Department of Administration: The Department of Administration agrees with the recommendation.

Finding 2017-101: Subrecipient Monitoring for the HOME Investment Partnerships Program*Criteria:*

HOME was established to provide grants to states and local governments to implement housing strategies designed to increase home ownership and affordable housing opportunities for low- and very low-income individuals. During FY 2016-17, DOA expended \$9.1 million under HOME, \$8.3 million (91.8 percent) of which was provided to subrecipients, including local housing organizations, Community Housing Development Organizations, and nonprofits. These subrecipients either grant or loan HOME funds to entities through three DOA programs: Homebuyer and Rehabilitation Program (HHR), Rental Housing Development (RHD), and Tenant Based Rental Assistance (TBRA).

As the participating jurisdiction, DOA is required by 24 CFR s. 92.504 (a) to review the performance and contract compliance of each subrecipient at least annually. DOA must also have and follow written policies, procedures, and systems, including a system for assessing risk of activities and projects and a system for monitoring entities, in order to ensure that federal requirements are met. Guidance provided by the U.S. Department of Housing and Urban Development (HUD) indicates that annual monitoring may consist of internal audits, desk reviews, and on-site

monitoring visits. 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 typically 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.

If resources are not available to complete an on-site monitoring visit for each subrecipient on an annual basis, HUD guidance indicates that a qualitative risk-assessment analysis of relevant factors should be used to determine which entities will require an on-site monitoring visit. HUD guidance also indicates that DOA, as the participating jurisdiction, should document each step of its annual review process.

Finally, 2 CFR s. 200.331 (b) of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* requires DOA, as a pass-through entity, to evaluate each subrecipient's risk of noncompliance to determine the appropriate subrecipient monitoring procedures to perform related to the subaward.

Condition:

During our FY 2013-14 and FY 2014-15 single audits, we reported concerns related to monitoring activities performed by DOA for HOME (Finding 2015-004, Finding 2014-006). DOA took steps to improve its processes and guidance, including developing a comprehensive monitoring plan. During our FY 2016-17 audit, we found that DOA has continued to take steps to improve monitoring, including completing required on-site monitoring visits for the HHR and TBRA programs, and implementing its comprehensive monitoring plan. However, we found that DOA did not consistently follow its comprehensive monitoring plan. Specifically, we identified three concerns.

First, we found that 12 of the 15 HHR subrecipient files as well as all 6 of the TBRA subrecipient files we selected for testing did not contain a monitoring checklist or other documentation to demonstrate that monitoring activities were performed. Some documentation retained in the files, such as letters to subrecipients, provided some indication that monitoring had been performed for these entities. However, DOA could not provide documentation to support monitoring steps taken for each subrecipient. Therefore, the adequacy of the monitoring performed by DOA could not be assessed.

Second, we found that DOA either did not complete annual reviews during the project development period for RHD projects or did not retain documentation noting a review or equivalent monitoring took place annually. In addition, DOA did not implement risk-assessment procedures for the RHD program to determine the level of monitoring to be performed for each subrecipient.

Finally, DOA could not provide documentation that a formal risk assessment was completed to determine whether monitoring procedures would include on-site monitoring visits or desk reviews for the TBRA program.

Questioned Costs:

None.

Context:

During FY 2016-17, DOA had HOME contracts in place with 23 subrecipients under the HHR program, 18 subrecipients under the RHD program, and 8 subrecipients under the TBRA program.

Effect:

Subrecipient monitoring, particularly on-site monitoring visits, is important to ensure HOME funds are spent in accordance with federal requirements. Subrecipient monitoring is a key component of how DOA ensures subrecipients comply with applicable federal requirements, including those requirements related to eligibility, allowable costs and activities, earmarking, matching, and program income. Therefore, deficiencies in monitoring may raise other concerns with DOA's compliance with federal requirements.

Cause:

As it relates to documentation maintained during monitoring reviews for HHR and TBRA, DOA believed that monitoring letters outlining planned areas of review were sufficient documentation of the review process and, therefore, DOA did not require additional documentation.

DOA staff were unaware that the RHD program was included in the annual monitoring requirement under 24 CFR s. 92.504 (a). DOA indicated that it required a significant amount of documentation with the disbursement requests for the RHD program and maintained constant communication with the subrecipient during the project development period. DOA believed these actions demonstrated compliance with the annual monitoring requirement for the RHD program.

DOA staff did not complete a formal risk-assessment process for the TBRA program because the program has only eight subrecipients. Instead, as DOA indicated, it reviewed monitoring steps taken in the prior year to determine the type of review to complete in the subsequent year.

 Recommendation

We recommend the Wisconsin Department of Administration:

- *develop specific written monitoring procedures for Department of Administration staff and maintain a checklist or other documentation that demonstrates the monitoring review was performed and shows federal requirements are met;*
- *conduct annual monitoring of Rental Housing Development subrecipients during the project development period per the comprehensive monitoring plan and federal requirements as well as maintain adequate documentation of the monitoring; and*

- *complete a formal risk-assessment process for the Rental Housing Development and Tenant Based Rental Assistance programs to determine the type of review to perform during the project development period.*

Finding 2017-101: Subrecipient Monitoring for the HOME Investment Partnerships Program

HOME Investment Partnerships Program (CFDA #14.239)

<u>Award Numbers</u>	<u>Award Years</u>
M11-SG550100	2011
M12-SG550100	2012
M13-SG550100	2013
M14-SG550100	2014
M15-SG550100	2015

Questioned Costs: None

Response from the Department of Administration: The Department of Administration agrees with the recommendation.

Finding 2017-102: Section 3 Reporting for the Community Development Block Grant

Criteria:

24 CFR s. 135.90 requires each recipient of CDBG funds that administers covered public and Indian housing assistance, regardless of the amount expended, and each recipient that administers covered housing and community development assistance in excess of \$200,000 in a program year, to submit HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons* (Section 3 Summary Report), electronically using the automated Section 3 Performance Evaluation and Registry System (SPEARS). The Section 3 Summary Report includes information on contracts awarded, the resulting number of new hires during the reporting period for various employment categories, and the percentages of work performed on Section 3 reportable activities by those new hires.

DOA has developed a tracking spreadsheet to monitor the subrecipients required to submit Section 3 information as well as to compile the totals required to be reported for each CDBG program. For each contract, each subrecipient that is required to submit Section 3 information must do so through an individual report, which is used as the basis for the compilation of the tracking spreadsheet. Additionally, DOA procedures require DOA staff to prepare a data entry summary sheet that is based on the totals in the tracking spreadsheet and summarizes the information from each individual report. Before information from the data entry summary sheet is entered into SPEARS for the Section 3 Summary Report, the summary sheet must be approved by the section chief or bureau director according to DOA’s written procedures.

Condition:

The new procedure requiring a review of the information in the data entry summary sheet prior to entry of the information into SPEARS was not effective. For the reporting period ended September 30, 2016, we compared the Section 3 Summary Report to the data entry summary sheet, the tracking spreadsheet for each CDBG program, and the individual reports. We found that the amounts included in the Section 3 Summary Report did not agree with the supporting documentation provided by one subrecipient. The individual report showed construction contract awards of \$2,695,373 and nonconstruction contract awards of \$449,783. However, the amounts included in the tracking spreadsheet, the data entry summary sheet, and the Section 3 Summary Report were \$860,991 for construction contract awards and \$134,084 for nonconstruction awards, which resulted in an understatement of \$1,834,382 and \$315,699, respectively, for this one contract.

In addition, although DOA has prepared a specific tracking spreadsheet for the Neighborhood Stabilization Program (NSP), the NSP totals were not included in the Section 3 Summary Report. DOA staff indicated that NSP was not included in the drop-down menu of selectable programs within the automated SPEARS submission portal and, therefore, DOA was not able to report the applicable NSP totals. However, DOA staff were unable to demonstrate to us that NSP was absent from the SPEARS drop-down menus. In total, NSP-related construction contract awards of \$1,615,436 and nonconstruction contract awards of \$4,459 were not reported.

Questioned Costs:

None.

Context:

During FY 2016-17, DOA expended \$26.9 million under the CDBG program to provide housing, a suitable living environment, and expanded economic opportunities, primarily for persons of low and moderate income. A portion of CDBG funds may be spent on activities related to Section 3 of the Housing and Urban Development Act of 1968, which requires that employment and other economic opportunities be directed to low- and very low-income persons. In the Section 3 Summary Report for the period ended September 30, 2016, DOA reported contract information for 136 subrecipient contracts.

Effect:

Inaccurate information may be reported to HUD related to items in the Section 3 Summary Report, including the number and dollar amount of contracts awarded.

Cause:

DOA staff indicated that the error in the Section 3 Summary Report for the subrecipient was the result of a former staff person entering incorrect amounts into the tracking spreadsheet. Additionally, the review process implemented by DOA was ineffective in discovering the error.

Recommendation

We recommend the Wisconsin Department of Administration:

- *review and make necessary corrections to the Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons for the reporting period ended September 30, 2016;*
- *review its procedures for compiling and approving Section 3 Summary Reports to ensure the reports are complete and accurate prior to submission; and*
- *work with HUD to determine whether it is appropriate to exclude information for the Neighborhood Stabilization Program from the Section 3 Summary Report, and document the resolution of its inquiry with HUD.*

Finding 2017-102: Section 3 Reporting for the Community Development Block Grant

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

<u>Award Numbers</u>	<u>Award Years</u>
B07-DC55001	2007
B08-DC55001	2008
B08-DF550001	2008
B08-DI550001	2008
B08-DN550001	2008
B09-DC55001	2009
B10-DC55001	2010
B11-DC55001	2011
B12-DC55001	2012
B13-DC55001	2013
B14-DC55001	2014
B15-DC55001	2015
B16-DC55001	2016

Questioned Costs: None

Response from the Department of Administration: The Department of Administration agrees with the recommendation.

Finding 2017-103: Subrecipient Monitoring for the Community Development Block Grant

Criteria:

The primary objective of the CDBG program is the development of viable urban communities by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income. DOA subgrants funds primarily to local units of government and nonprofit housing organizations. These subrecipients either grant or loan CDBG funds to entities through the following DOA programs: Public Facilities; Planning; Economic Development; Public Facilities for Economic Development; Small Cities Housing; Emergency Assistance; Neighborhood Stabilization; Flood Disaster Recovery; and SSI/SSDI Outreach, Access, and Recovery. During FY 2016-17, DOA provided a total of \$25.8 million in CDBG funds to 136 subrecipients.

Guidance provided by HUD recommends an entity responsible for monitoring subrecipients:

- specify in its monitoring plan the particular items or documents that will be examined during an on-site monitoring visit;
- use a checklist or workbook to specify the steps performed during an on-site monitoring visit to measure compliance; and
- keep a clearly written record of the monitoring steps followed and the information reviewed during an on-site monitoring visit.

Condition:

We have reported concerns with DOA's monitoring activities for the CDBG program since our FY 2011-12 audit (Finding 2015-001, Finding 2014-001, Finding WI-13-1, and Finding WI-12-2). Since that audit, DOA took some steps to improve the monitoring process and guidance, including development of a comprehensive monitoring plan. During our FY 2016-17 audit, we found that DOA has taken further steps to improve monitoring by developing schedules to track reviews completed for all DOA programs that loan or grant CDBG funds and implementing the comprehensive monitoring plan. However, we found DOA did not consistently maintain documentation to demonstrate the monitoring steps followed and the information reviewed during an on-site monitoring visit.

In our testing of DOA's subrecipient monitoring procedures, we found that 13 of the 45 subrecipient files we reviewed did not contain a monitoring checklist or other documentation to demonstrate the monitoring activities that were performed during the on-site monitoring visits. In addition, DOA did not have detailed procedures in its monitoring plan to indicate the steps that are required to be completed during an on-site monitoring visit. The lack of documentation related to four of the DOA programs: Small Cities Housing; Emergency Assistance; Flood Disaster Recovery; and SSI/SSDI Outreach, Access, and Recovery. Documentation that was retained in the files consisted primarily of letters sent to subrecipients. Although the letters provide some indication that monitoring of the subrecipients had occurred, DOA could not provide documentation of the specific monitoring steps taken for those subrecipients. Therefore, the adequacy of the monitoring performed by DOA could not be assessed.

Questioned Costs:

None.

Context:

During FY 2016-17, DOA had CDBG contracts in place with 14 subrecipients under the Small Cities Housing program, 6 subrecipients under the Emergency Assistance program, 8 subrecipients under the Flood Disaster Recovery program, and 10 subrecipients under the SSI/SSDI Outreach, Access, and Recovery program.

Effect:

Subrecipient monitoring, particularly on-site monitoring visits, is important to ensure CDBG funds are spent in accordance with federal requirements. Subrecipient monitoring is a key component of how DOA ensures subrecipients comply with applicable federal requirements, including those requirements related to allowable costs and activities, reporting, and program income. Therefore, deficiencies in monitoring may raise other concerns with DOA’s compliance with federal requirements.

Cause:

DOA believed the monitoring letters to subrecipients were sufficient documentation of the review process because the letters outlined the planned areas to be reviewed, and, therefore, additional documentation was not required.

Recommendation

We recommend the Wisconsin Department of Administration develop specific written monitoring procedures for Department of Administration staff as well as maintain a checklist or other documentation in order to demonstrate the monitoring steps that were performed and that federal requirements were met.

Finding 2017-103: Subrecipient Monitoring for the Community Development Block Grant

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

<u>Award Numbers</u>	<u>Award Years</u>
B07-DC55001	2007
B08-DC55001	2008
B08-DF550001	2008
B08-DI550001	2008
B08-DN550001	2008
B09-DC55001	2009
B10-DC55001	2010
B11-DC55001	2011
B12-DC55001	2012
B13-DC55001	2013
B14-DC55001	2014
B15-DC550001	2015
B16-DC550001	2016

Questioned Costs: None

Response from the Department of Administration: The Department of Administration agrees with the recommendation.

Finding 2017-104: Monitoring and Inspections of Rental Housing Units

Criteria:

DOA administers HOME to expand the supply of decent and affordable housing, particularly housing for low- and very low-income persons. DOA, as a participating jurisdiction, 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 HOME. During FY 2016-17, DOA expended \$9.1 million in expenditures under HOME. Of this amount, \$3.7 million (44.8 percent) was expended under the RHD program to assist eligible entities in developing affordable rental housing units.

As the participating jurisdiction, DOA is required by 24 CFR s. 92.504 (d) (1) (ii) to perform on-site inspections of HOME-assisted rental housing. A completion inspection is required at the end of the project, but before the period of affordability begins, and should be completed prior to the final disbursement to the subrecipient. During the period of affordability, which begins after project completion and is between 5 and 20 years, on-site inspections must occur within 12 months of project completion and at least once every 3 years thereafter. On-site inspections must be performed to determine compliance with property standards outlined by HUD. DOA should document the steps taken during the inspections to demonstrate that the inspections were completed in accordance with HUD housing quality standards and in a timely manner. DOA uses the monitoring schedule, which is a spreadsheet, to track and monitor on-site inspections so that they are completed and timely.

During the period of affordability, DOA is also required to complete annual reviews. To meet this requirement, DOA requires subrecipients to annually submit compliance reports and in-service reports, which include audited financial statements and operating budgets. These documents are reviewed by DOA staff to assess the financial health and long-term viability of the project.

Condition:

During our FY 2013-14 and FY 2014-15 single audits, we reported concerns related to DOA's performance of required inspections and its retention of related documentation (Finding 2014-009 and Finding 2015-009). To help ensure that on-site inspections were completed and timely, DOA has taken steps, including developing monitoring schedules. During our FY 2016-17 audit, we found that of the seven completion inspection files we selected for testing, three did not contain documentation to demonstrate that DOA completed the inspections. Further, for one of the seven completion inspection files we selected for testing, we identified that the final disbursement was made to the subrecipient prior to the completion inspection.

During our FY 2014-15 single audit, we reported concerns related to the retention of required documents, including audited financial statements and operating budgets, to demonstrate an annual review occurred during the period of affordability (Finding 2015-004). During our FY 2016-17 audit, we found DOA did not retain adequate documentation in the project files to demonstrate that an annual review occurred during the period of affordability. We reviewed nine project files to determine whether the files included the compliance report, in-service report, audited financial statements, and operating budget, and that the documentation included signatures and dates to adequately demonstrate that subrecipients submitted reports in a timely manner. For all nine projects selected for testing, the project files did not contain all of the required documentation for FY 2016-17. DOA staff indicated that, with additional time, they may have been able to locate the documentation.

During our FY 2015-16 audit, we made a verbal recommendation for DOA to modify its monitoring schedule to incorporate key dates for each project. To document and ensure that all applicable inspections were completed and were timely, we recommended that the period of affordability, the last monitoring date, and the next required monitoring date be incorporated into the monitoring schedule. During our FY 2016-17 audit, we found that DOA had not made these modifications to its monitoring schedule.

Questioned Costs:

None.

Context:

Using the information provided by DOA, the exact number of inspections that were required or the number of projects that were completed during FY 2016-17 could not be determined. However, according to the DOA monitoring schedule, 58 projects were required to have an inspection in FY 2016-17.

Effect:

Because of the lack of documentation and concerns with the information included in the monitoring schedules, DOA cannot be assured that all applicable inspections were completed and were timely. Project inspections and annual reviews are key components of how DOA ensures subrecipients are in compliance with housing quality standards; verifies information maintained by property owners concerning leases, tenant incomes, rents, and utility allowances; and assesses the financial health, management capacity, and long-term viability of the project.

Cause:

DOA has not established procedures requiring staff to maintain sufficient documentation to demonstrate all steps of a completion inspection took place. Regarding documentation of the annual review, DOA staff indicated that because of the length of the period of affordability and the number of projects, it can be difficult to ensure that all reports are submitted and filed annually. Additionally, DOA indicated that it is difficult to obtain reports that were required in prior years if the subrecipient is beyond the period of affordability.

DOA staff indicated that adding more information to the monitoring schedules would not be an effective and efficient use of staff time because staff do not consistently use the monitoring schedules to identify prior-year inspections.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *develop and implement procedures for maintaining documentation that demonstrates the inspections were completed in accordance with HUD housing quality standards;*
- *maintain in each project file the required documentation of annual reviews during the period of affordability, including compliance reports, in-service reports, audited financial statements, and operating budgets; and*
- *include key dates in the monitoring schedules to document and to ensure on-site inspections are completed and are timely.*

Finding 2017-104: Monitoring and Inspections of Rental Housing Units

HOME Investment Partnerships Program (CFDA #14.239)

<u>Award Numbers</u>	<u>Award Years</u>
M11-SG550100	2011
M12-SG550100	2012
M13-SG550100	2013
M14-SG550100	2014
M15-SG550100	2015

Questioned Costs: None

Response from the Department of Administration: The Department of Administration agrees with the recommendation.

Department of Children and Families ■

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2016-17, DCF administered \$626.8 million in federal financial assistance.

We reviewed DCF's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs: Foster Care—Title IV-E (CFDA #93.658) and Adoption Assistance (CFDA #93.659). We identified no issues that require reporting for the Adoption Assistance program. However, we identified continuing concerns that DCF did not materially comply with subrecipient monitoring requirements of the Foster Care—Title IV-E program.

We also identified concerns with federal cash management processes (Finding 2017-100) performed by the Wisconsin Department of Administration (DOA) related to requirements of the Cash Management Improvement Act of 1990, and specifically for programs included in the Treasury-State Agreement, which is applicable to the Foster Care—Title IV-E program. This finding is discussed in the DOA chapter, and DOA will be responsible for implementing corrective actions and resolving the finding with the federal government.

In addition, we followed up on DCF's progress in addressing findings from the FY 2014-15 audit (report 16-5). These findings were included in the Summary Schedule of Prior Audit Findings in report 17-5. During FY 2016-17, DCF resolved Finding 2015-011, which reported continuing concerns with DCF related to unallowable costs in rates established for monthly payments to adoptive parents and receiving federal reimbursement for such costs. DCF has worked with the federal

government since these concerns were first reported during the FY 2009-10 audit (report 11-4) to determine the amount of federal funding DCF incorrectly received. In anticipation of an eventual repayment, DCF had accumulated a \$55.9 million cash balance through FY 2015-16 within a program revenue appropriation for child welfare activities. As discussed in Note 2C, in September 2016 the federal government quantified the amount the State incorrectly received as \$40.2 million. Of this amount, DCF had previously paid approximately \$200,000 and, in October 2016, DCF used the accumulated cash in the program revenue appropriation to return the remaining \$40.0 million to the federal government.

DCF took corrective actions to partially address Findings 2015-013, 2015-014, 2015-018, 2015-019, and 2015-022 of the FY 2014-15 audit (report 16-5). It will be important for DCF to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 89, which is prepared by management, describes the status of each finding as of the end of our audit period as well as DCF's ongoing steps to address findings that were not fully corrected.

Finding 2017-200: Foster Care—Title IV-E Subrecipient Monitoring

Criteria:

DCF receives funding from the U.S. Department of Health and Human Services for the Foster Care—Title IV-E program. DCF awards Foster Care—Title IV-E program funding to counties to support child welfare programs they administer for families and children.

During FY 2016-17, the Foster Care—Title IV-E program was subject to *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to DCF's monitoring of subrecipients. First, 2 CFR s. 200.331 (a) (1) requires DCF to communicate certain information to subrecipients at the time of the subaward. Second, 2 CFR s. 200.331 (b) requires DCF to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires DCF to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Condition:

During our FY 2014-15 audit (report 16-5), we identified concerns with DCF's compliance with Uniform Guidance subrecipient monitoring requirements. We recommended DCF implement policies and procedures and maintain documentation to ensure compliance with these requirements (Finding 2015-022).

Since our FY 2014-15 audit, DCF took some corrective actions to improve its subrecipient monitoring. For example, DCF implemented a new audit report tracking system in July 2016 to facilitate a risk-assessment process for certain

subrecipients. In January 2017, DCF communicated the required information for all subawards it made to counties. However, as noted in the Summary Schedule of Prior Audit Findings, further corrective actions are still needed to fully resolve the prior-audit finding.

During our FY 2016-17 audit, we again found that DCF did not have a formal risk-assessment process in place to evaluate each county's risk of noncompliance with federal requirements. A formal risk assessment is necessary to determine the appropriate nature and level of subrecipient monitoring. DCF monitored each county's efforts to fulfill program objectives and reviewed audit reports submitted by counties in FY 2016-17. However, because it did not perform formal risk assessments, the sufficiency of this level of monitoring could not be evaluated during FY 2016-17. In August 2017, DCF began performing risk assessments for each county.

Questioned Costs:

None.

Context:

DCF annually distributes state and federal funds to several types of entities to support a variety of child welfare programs it administers. We focused our review on subrecipient monitoring activities specific to counties because they are the primary subrecipients of the Foster Care—Title IV-E program. DCF enters into an annual contract with each county to distribute Foster Care—Title IV-E program funding. These contracts include information on a variety of general requirements, such as a requirement for counties to provide DCF with audit reports, and specific requirements for selected grant programs.

We reviewed DCF's 2017 county contracts to identify whether DCF included within these contracts information required to be communicated to counties for the Foster Care—Title IV-E program and DCF's monitoring of audit reports submitted by counties. We also reviewed DCF's monitoring activities performed for Foster Care—Title IV-E program subrecipients during FY 2016-17.

Effect:

DCF did not materially comply with the subrecipient monitoring requirements of the Foster Care—Title IV-E program. Because DCF did not evaluate each county's risk of noncompliance, it cannot ensure that the nature and level of subrecipient monitoring procedures performed during FY 2016-17 were appropriate.

Cause:

Although DCF has taken steps to improve its subrecipient monitoring since the FY 2014-15 audit, it had not fully resolved the finding as of June 30, 2017. DCF began its implementation of the new audit report tracking system and risk-assessment process in July 2016 with less-complex subrecipients. However, DCF found that the tracking system was insufficient to evaluate the risk of noncompliance for counties,

and instead developed another assessment tool in August 2017 for this purpose. DCF plans to use this tool to complete its subrecipient monitoring activities.

Recommendation

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

Finding 2017-200: Foster Care—Title IV-E Subrecipient Monitoring

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
1602WIFOST	2016
1702WIFOST	2017

Questioned Costs: None

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

■ ■ ■ ■

Department of Health Services ■

The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. DHS administered \$6.5 billion in federal financial assistance in FY 2016-17.

We reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for three type A programs: the Social Services Block Grant (SSBG) (CFDA #93.667), Children's Health Insurance Program (CHIP) (CFDA #93.767), and Medicaid Cluster (CFDA #93.775/93.777/93.778). Our audit findings are the following:

- Computer Data Matches (Finding 2017-300);
- Children's Health Insurance Program Participant Age (Finding 2017-301); and
- Social Services Block Grant Subrecipient Monitoring (Finding 2017-302).

We also identified concerns with federal cash management processes (Finding 2017-100) performed by the Wisconsin Department of Administration (DOA) related to requirements of the Cash Management Improvement Act of 1990, and specifically for programs included in the Treasury-State Agreement, which is applicable to CHIP and the Medical Assistance (MA) Program. This finding is discussed in the DOA chapter, and DOA will be responsible for implementing corrective actions and resolving the finding with the federal government.

In addition, we followed up on DHS's progress in addressing Findings 2016-001 through 2016-004 of our FY 2015-16 audit (report 17-5) as well as Findings 2015-023 and 2015-027 of our FY 2014-15 audit (report 16-5), which were included in the Summary Schedule of Prior Audit Findings in report 17-5. DHS implemented corrective actions to address our concerns related to Findings 2015-027, 2016-002, 2016-003, and 2016-004. In addition, DHS took corrective actions to partially address the remaining findings (Findings 2015-023 and 2016-001). It will be important for DHS to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 89, which is prepared by management, describes the status of each finding as of the end of our audit period as well as DHS's ongoing steps to address findings that were not fully corrected.

Finding 2017-300: Computer Data Matches

Criteria:

The U.S. Department of Health and Human Services (DHHS) provides funding to DHS for the MA Program. Funding under this program is used to provide financial assistance to states for medical payments on behalf of adults, children, pregnant women, and the aged who meet income and resource requirements, and other categorically eligible groups. Local agency caseworkers perform eligibility determination functions, such as obtaining information from individuals applying for participation in the program and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which is used for determining eligibility for various income maintenance programs.

DHS is required under 42 CFR s. 435.948 to verify the reasonableness of wage and other information that is provided by individuals applying for assistance and that is used in making eligibility determinations. DHS is allowed to determine which information from various computer databases is useful for verifying the reasonableness of the information in CARES. DHS completes data matches between CARES and the following:

- information from the U.S. Social Security Administration (SSA), including social security numbers and supplemental security income payments;
- unemployment compensation (UC) information maintained by the Department of Workforce Development's Division of Unemployment Insurance; and
- 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).

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

Condition:

In prior audits, we found caseworkers did not perform follow-up in a timely manner on data match discrepancies despite enhancements to CARES and DHS's ongoing efforts to address concerns in this area. We recommend that DHS ensure caseworkers follow up in a timely manner and document the resolution of the discrepancies between CARES and other databases (Finding 2016-001). We again determined that caseworkers did not resolve SWICA data match discrepancies within 45 days. Using SWICA data match discrepancy and resolution data provided by DHS, we found that 58.9 percent of data match discrepancies were resolved within 45 days between April 2016 and March 2017, compared to 67.2 percent the prior year.

Further, we also identified exceptions in our review of caseworker follow-up efforts to resolve SWICA data match discrepancies. Out of the 15 data match discrepancies we reviewed, we identified exceptions for 5 discrepancies that DHS identified as being resolved. Caseworkers did not properly resolve two of these discrepancies and did not include documentation that clearly identified how the other three discrepancies were resolved. For example, in following up on one discrepancy, a caseworker failed to refer the case for a potential overpayment determination until we reviewed the discrepancy.

Questioned Costs:

Undetermined.

Context:

We found that DHS completed required data matches with SSA, UC, and SWICA. We reviewed 35 data match discrepancies occurring between April 2016 and March 2017 and noted no issues with those involving the SSA and UC data matches. For example, we found that the resolution rate for UC data match discrepancies we reviewed improved compared to the prior year, noting that caseworkers resolved 96.9 percent of the UC discrepancies within 45 days compared to 95.4 percent the prior year.

Effect:

Because caseworkers were not consistently following up in a timely manner on the SWICA 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.

Cause:

SSA data matches are entirely automated within CARES, and UC data matches include some automation. Because SWICA data matches require manual action from caseworkers, these data matches may require more time to resolve than the SSA and UC data matches. Despite DHS's ongoing efforts to make additional system enhancements and provide education for caseworkers, DHS has not met its policy requirement of resolving 80 percent of data match discrepancies within 45 days. Additional improvement is needed to ensure caseworkers resolve and document data match discrepancies in a timely manner.

 Recommendation

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

Finding 2017-300: Computer Data Matches*Medical Assistance Program (CFDA #93.778)*

<u>Award Numbers</u>	<u>Award Years</u>
051605WI5MAP	2016
1705WI5MAP	2017

Questioned Costs: Undetermined

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

**Finding 2017-301: Children's Health Insurance Program
Participant Age***Criteria:*

DHS receives funding from DHHS to administer CHIP. Funding under CHIP is used to assist states in maintaining and expanding health care coverage to uninsured children, and, at a state's option, certain pregnant women. Both the state and the federal government provide funding for CHIP benefits. The federal portion of CHIP funding is calculated through the Federal Medical Assistance Percentage (FMAP), and the enhanced FMAP enables states to receive additional funding. For the enhanced FMAP, Title XXI of the Social Security Act permits states to establish certain eligibility criteria, including an age limit up to 19. Following guidelines set forth in 42 USC s. 1397bb (b), Wisconsin has established age eligibility for a child as under 19 years of age.

Eligibility for the CHIP program largely includes both meeting prescribed income levels and the age requirement. DHS oversees the eligibility process for CHIP to ensure participants receiving benefits meet both of these eligibility requirements. Local agency caseworkers perform eligibility determination functions, such as

obtaining information from individuals applying for health benefits and entering the information into CARES.

Condition:

We found 410 CHIP participants who were age 19 or older. Of these participants, we determined that 398 of them were 19 years of age. The remaining 12 participants were ages 20 to 59. The length of time that these participants were incorrectly determined to be eligible for CHIP ranged from a month to several years. Although many of the participants had already been removed from CHIP eligibility at the time of our fieldwork, at our request DHS provided notice to remove a participant's eligibility that was still active as of September 2017. We found that DHS did not comply with the age requirement, and it inappropriately claimed \$19,707 in federal CHIP funding during FY 2016-17 for 12 of 25 participants we reviewed in greater detail. For these 12 participants, we identified that DHS received CHIP benefits for \$16,948 in fee for service claims and \$2,759 in capitation payments during FY 2016-17.

Questioned Costs:

We determined that \$19,707 in unallowable costs was claimed in federal funds during FY 2016-17. We also question an undetermined amount for other CHIP participants for whom DHS continued to claim federal funds for participants age 19 or older.

Context:

DHS uses its Medicaid Management Information System (MMIS) to claim CHIP funding. However, information to support CHIP claims is based on eligibility determinations within CARES. To review the ages of participants determined eligible at any time between April 2016 and March 2017 for CHIP benefits, we obtained a listing of these participants from CARES. The listing included 107,264 participants, of which we identified 410 participants were age 19 or older as of April 2016. We further reviewed detailed MMIS information for 25 of the 410 ineligible CHIP participants to determine whether DHS received CHIP funding for these participants during FY 2016-17.

Effect:

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

Cause:

The complexity of the eligibility determinations and limitations of CARES resulted in the inappropriate eligibility determinations we identified. CARES does not automatically terminate eligibility for CHIP participants when they reach 19 years of age. Instead, CARES provides local caseworkers with alerts that identify CHIP participants who are nearing 19 years of age, and caseworkers are required to reassess eligibility for the entire case.

It appears that caseworkers either did not receive or did not address CARES alerts for cases that were in need of review involving the 398 participants who were age 19 or older. DHS identified in July 2015 that certain CARES alerts were not functioning properly, but this issue was not resolved until June 2016. However, because all participants are subject to annual benefit renewals, cases involving CHIP participants who exceeded age 19 were typically removed from CHIP eligibility during the next renewal period. This limited the time frame during which DHS incorrectly received CHIP benefits for such participants.

The cause of inappropriate CHIP eligibility for the remaining 12 participants who were 20 years of age or older resulted from manual errors. In all 12 instances, because of the complexity of the circumstances, the cases were manually processed by local caseworkers rather than by CARES. For example, a caseworker certified the incorrect member of the household as eligible for CHIP benefits and another caseworker used an incorrect system code making an adult inmate eligible for CHIP benefits. There were no reviews conducted of these cases to prevent claiming CHIP funding for participants that are 19 years of age or older.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- *work with the U.S. Department of Health and Human Services to determine an appropriate repayment for instances of inappropriate federal payments made for the 410 ineligible Children’s Health Insurance Program participants identified during the audit;*
- *take steps to improve the timeliness of caseworker review of Children’s Health Insurance Program participants who reach 19 years of age; and*
- *consider system enhancements or other monitoring procedures to ensure that Children’s Health Insurance Program participants do not exceed the age requirement.*

Finding 2017-301: Children’s Health Insurance Program Participant Age

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Numbers</u>	<u>Award Years</u>
05-1605WI5021	2016
1705WI0301	2017
1705WI5021	2017

Questioned Costs: \$19,707, Plus an Undetermined Amount

Response from the Wisconsin Department of Health Services: While DHS agrees with the finding, it is important to note that some of these individuals may have been found eligible under another category of Medicaid, and therefore, eligibility and some level of federal funding may have been appropriate.

Finding 2017-302: Social Services Block Grant Subrecipient Monitoring

Criteria:

DHS receives funding from DHHS for the SSBG program. DHS awards all SSBG program funding to county departments of human services to support services they administer for families and individuals with low incomes.

During FY 2016-17, the SSBG program was subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to DHS's monitoring of the SSBG program subrecipients. First, 2 CFR s. 200.331 (a) (1) requires DHS to communicate certain information to subrecipients at the time of the subaward, including the Federal Award Identification Number, the date of the federal award to DHS, and the total amount of federal funds obligated. Second, 2 CFR s. 200.331 (b) requires DHS to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires DHS to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Condition:

We found that DHS did not comply with two of the three subrecipient monitoring requirements during FY 2016-17. First, DHS did not communicate all of the required information within contracts or other communications to the SSBG program subrecipients. For example, we found DHS did not clearly identify the awards as subawards of federal funds from DHS and did not provide the Federal Award Identification Number; the date the federal government awarded the federal funds to DHS; or the total amount of federal funds obligated, including the current obligation.

Second, DHS did not have a formal process for performing risk assessments of SSBG program subrecipients. Although DHS performs subrecipient monitoring through the review of audit reports of the SSBG program subrecipients, the sufficiency of this level of monitoring cannot be evaluated without performing the required risk assessments.

Questioned Costs:

None.

Context:

DHS annually distributes state and federal funds to counties through the community aids basic county allocation to support a variety of mental health, substance abuse, and social services programs administered by counties. The basic county allocation is funded, in part, by the SSBG program and results in an annual contract between DHS and each county. These contracts include information on a variety of general requirements, such as a requirement for counties to provide DHS with audit reports, and specific requirements for selected grant programs. We reviewed DHS's 2016 and

2017 county contracts to identify whether DHS included within these contracts information required to be communicated to SSBG program subrecipients.

Effect:

DHS did not materially comply with the subrecipient monitoring requirements of the SSBG program. As a result, the SSBG program subrecipients did not receive all the required information at the time of the SSBG program subaward. Because DHS did not evaluate each subrecipient’s risk of noncompliance, it cannot ensure that the nature and level of subrecipient monitoring procedures are appropriate.

Cause:

Initially, DHS staff believed DHS’s county contracts met the federal definition of procurements rather than subawards under Uniform Guidance. As a result of discussions we had with DHS staff in February 2017, DHS classified these contracts as subawards and updated its county contracts for some federal programs to appropriately communicate the required federal award information. However, DHS staff indicated that DHS inadvertently omitted updating the contract with the basic county allocation, which included the SSBG program funding.

In addition, at the time of our fieldwork DHS had not completed any risk assessments for the SSBG program subrecipients. In August 2017, DHS began establishing a centralized subrecipient risk assessment process, including developing formal policies and procedures for conducting these assessments for DHS grant programs. However, DHS stated that operational changes, such as consolidating its grant award procedures, needed to be put in place first in order to facilitate a centralized subrecipient risk-assessment process.

Recommendation

We recommend the Wisconsin Department of Health Services implement policies and procedures to ensure compliance with the Uniform Guidance subrecipient monitoring requirements for the Social Services Block Grant program.

Finding 2017-302: Social Services Block Grant Subrecipient Monitoring

Social Services Block Grant (CFDA #93.667)

<u>Award Numbers</u>	<u>Award Years</u>
G1602WISOSR	2016
G1702WISOSR	2017

Questioned Costs: None

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

Department of Transportation ■

The Wisconsin Department of Transportation (DOT) administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT administered \$776.3 million in federal financial assistance in FY 2016-17.

We reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A grant programs: the Airport Improvement Program (CFDA #20.106) and Highway Planning and Construction Cluster (CFDA #20.205/20.219). We also audited Formula Grants for Rural Areas (CFDA #20.509) and the Highway Safety Cluster (CFDA #20.600/20.601/20.613/20.616), which are type B programs. Our audit findings are the following:

- Subrecipient Monitoring (Finding 2017-500);
- Airport Improvement Program Reporting (Finding 2017-501); and
- Reporting for the Formula Grants for Rural Areas (Finding 2017-502).

In addition, as a part of our audit of the State's basic financial statements, we identified a concern related to DOT's use of project costing data (Finding 2017-009). DOT used certain data from the project costing module of STAR, the State's enterprise resource planning system, for financial reporting and other purposes, but it did not take sufficient steps to ensure the data was reasonable or appropriate for these purposes. We believe this represents a reportable finding for each of the four grants we audited at DOT.

Finding 2017-500: Subrecipient Monitoring

Criteria:

DOT receives federal funding under the Highway Planning and Construction program to:

- assist the State in the planning and development of an integrated, interconnected transportation system by constructing, rehabilitating, and preserving federal-aid highways;
- provide aid for the repair of federal-aid highways following disasters;
- foster safe highway design and improve bridge conditions; and
- support community-level transportation infrastructure.

DOT also receives federal funding under the Airport Improvement Program to assist sponsors, owners, and operators of public-use airports in the development of a nationwide system of airports adequate to meet the needs of civil aeronautics. To achieve the objectives of these grants, DOT awards funds to subrecipients, pays contractors, and is considered to be a pass-through entity by the federal government.

2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), s. 200.330 states that a pass-through entity must make case-by-case determinations on whether each agreement the pass-through entity makes for the disbursement of federal program funds places the entity receiving the funds in the role of a subrecipient or a contractor. Uniform Guidance defines both subrecipient and contractor and further states that, in making a determination, the pass-through entity should consider the substance of the relationship to be more important than the form of the agreement.

In addition, Uniform Guidance specifies in 2 CFR s. 200.331 other requirements for pass-through entities related to subrecipients. These requirements include providing specified information to subrecipients as well as performing monitoring activities.

Condition:

DOT is not meeting the requirements as the pass-through entity for the Highway Planning and Construction program or the Airport Improvement Program. Although one bureau within DOT identified two subrecipients for the Highway Planning and Construction program, DOT staff could not explain why other entities receiving funds through this program were or were not determined to be subrecipients as defined in Uniform Guidance. In addition, \$12.1 million was reported as paid to subrecipients in the Schedule of Expenditures of Federal Awards (SEFA), but a total of \$6.4 million was actually paid to the two subrecipients DOT had identified. Further, for these two subrecipients, DOT staff provided award letters to the subrecipients that did not include all of the information required by Uniform Guidance. In addition, although DOT staff stated that they held semiannual

meetings with these two subrecipients, no documentation supporting the content of the meetings was available for review.

Similarly, DOT staff responsible for the Airport Improvement Program did not identify which entities receiving federal funds from that program were or were not subrecipients. For this program, the SEFA reports that \$1.9 million was paid to subrecipients even though the responsible staff had not specifically identified any subrecipients. DOT staff noted that one entity was treated differently than other entities receiving federal funds under this program, but did not assess whether the entity met the definition of a subrecipient, and monitoring activities required of DOT as a pass-through entity, such as obtaining and reviewing audit reports, were not performed for this entity.

Questioned Costs:

None.

Context:

Payments made to the two subrecipients that DOT staff identified for the Highway Planning and Construction program accounted for only 1.7 percent of the total expenditures for FY 2016-17. Therefore, we did not consider payments to these subrecipients to be material to the program. As noted, DOT did not explain why the other entities were or were not considered to be subrecipients for this program. These other entities include numerous local governments, such as cities and counties, as well as non-governmental entities.

In addition, DOT staff responsible for the Airport Improvement Program could not identify subrecipients for that program. One large public-use airport may meet the definition of a subrecipient, but we did not complete a full assessment of this entity or any assessment of several smaller public-use airports.

As a result of DOT not having identified the subrecipients for the Highway Planning and Construction program or the Airport Improvement Program, testing of the subrecipient monitoring compliance requirement for either grant could not be completed.

Effect:

Because DOT did not adequately determine which entities met the definition of a subrecipient based on Uniform Guidance, it may not have performed all required monitoring activities. Therefore, DOT was not assured that the funds were used appropriately.

Cause:

DOT staff were not adequately knowledgeable about the Uniform Guidance requirements for pass-through entities. Uniform Guidance became effective in December 2014, and DOT staff may not have developed an adequate understanding of the requirements at that time. However, since that time, DOT also experienced turnover, including in positions key to DOT's responsibilities as a pass-through

entity for the Highway Planning and Construction program and the Airport Improvement Program.

☑ Recommendation

We recommend the Wisconsin Department of Transportation take steps to ensure compliance with the Uniform Guidance subrecipient monitoring requirements for the Highway Planning and Construction program and the Airport Improvement Program. At a minimum, these steps should include:

- *developing adequate knowledge of Uniform Guidance requirements for pass-through entities and training Department of Transportation staff accordingly to perform these responsibilities;*
- *determining entities that meet the definition of a subrecipient, seeking guidance from the federal government about any entities that appear to not meet the definition of either a subrecipient or contractor, and documenting the determinations made;*
- *developing, documenting, and implementing policies and procedures to ensure pass-through entity requirements related to subrecipients will be met; and*
- *establishing a process for accurately obtaining the amount of payments made to those entities determined to be subrecipients for purposes of reporting such information on the Schedule of Expenditures of Federal Awards.*

Finding 2017-500: Subrecipient Monitoring

Airport Improvement Program (CFDA #20.106)

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

Questioned Costs: None

Highway Planning and Construction (CFDA #20.205)

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

Questioned Costs: None

Response from the Department of Transportation: We agree with the recommendations as written.

Finding 2017-501: Airport Improvement Program Reporting

Criteria:

DOT receives federal funding under the Airport Improvement Program to assist sponsors, owners, and operators of public-use airports in the development of a nationwide system of airports adequate to meet the needs of civil aeronautics. DOT provides funds to public-use airports through a combination of discretionary block grants, nondiscretionary block grants, and primary grants. DOT is required to prepare and submit to the federal awarding agency various financial reports, including:

- the *Request for Advance or Reimbursement* (SF-270), which is used to request advance payments and reimbursement for nonconstruction programs;
- the *Outlay Report and Request for Reimbursement for Construction Programs* (SF-271), which is used to request reimbursement for construction projects; and
- the *Federal Financial Report* (SF-425), which reports expenditures under a federal award.

The information included in each report should represent the period of time specified and be specific to the purpose of each report.

Condition:

For nondiscretionary block grants, DOT did not accurately report the amount of cash disbursements in the SF-271 reports that it prepared and submitted to the federal government for the year ended September 30, 2016. The amount of cash disbursements reported was not the amount DOT had paid public-use airports for the year ended September 30, 2016, but instead represented the amount paid through an earlier date. For example, in four of the five nondiscretionary block grant reports we reviewed, the reported cash disbursements represented only the amount paid through July 2016.

DOT used SF-271 report detail when preparing the SF-425 reports. As a result, cash disbursement information included in SF-425 reports may also be inaccurate because inaccurate information was reported in the SF-271 reports for nondiscretionary block grants. In addition, the SF-425 reports did not consistently include applicable information that had been reported in a SF-271 report. For four of the five SF-271 nondiscretionary block grant reports we reviewed, the applicable information was not included in the SF-425 report.

In addition, DOT staff indicated that they did not prepare any SF-270 reports during FY 2016-17. During our discussions with DOT staff, they identified that they had included information for one grant in a SF-271 report that should instead have been reported in a SF-270 report.

Questioned Costs:

None.

Context:

DOT was awarded \$43.7 million for federal fiscal year 2015-16, of which 35.7 percent was for nondiscretionary block grants.

DOT primarily requests federal funds on a reimbursement basis for construction projects and infrequently needs to request funds for nonconstruction programs or for advance payments, which would require the use of the SF-270 report. DOT staff indicated that one such instance occurred during FY 2016-17.

Effect:

Because DOT did not accurately prepare reports, it provided inaccurate information to the federal government.

Cause:

DOT staff indicated that, in prior years, they were unable to obtain the appropriate cash disbursement information for the nondiscretionary block grant SF-271 reports from DOT’s accounting system and had reached an agreement with the federal government about how to report the information. DOT first implemented STAR for FY 2016-17, and DOT staff did not fully consider whether they could obtain appropriate cash disbursement information from STAR. In addition, DOT experienced turnover of multiple staff, including key staff responsible for Airport Improvement Program reporting.

As noted, information from the SF-271 report detail is also used to complete the SF-425 report. Although DOT appeared to be aware of how to obtain the information for the SF-425 report, DOT did not have a control in place to ensure the SF-425 report was complete and accurate.

DOT staff also indicated that they were told by prior staff that the SF-270 report was not required. However, as a result of our inquiry, DOT staff clarified with the federal government that it is required.

Recommendation

We recommend the Wisconsin Department of Transportation take steps to ensure that all required federal reports are accurately prepared, including those that are infrequently required.

Finding 2017-501: Airport Improvement Program Reporting

Airport Improvement Program (CFDA #20.106)

Award Numbers

Award Years

Various

Various

Questioned Costs: None

Response from the Department of Transportation: We agree with the recommendations as written.

Finding 2017-502: Reporting for the Formula Grants for Rural Areas

Criteria:

DOT receives federal funding under the Formula Grants for Rural Areas to initiate, improve, or continue public transportation service in rural areas. DOT provides funds to subrecipients that carry out these objectives. DOT is required to prepare and submit SF-425 reports to the federal awarding agency. SF-425 reports provide financial information to the federal awarding agency.

Condition:

During FY 2016-17, DOT staff prepared and submitted SF-425 reports for six grant awards. For the one grant award that we selected to review, we could not confirm that DOT staff accurately reported expenditures in the SF-425 report for the year ended September 30, 2016. DOT staff indicated that DOT's accrual log was the source for the amounts reported in the SF-425 report for the federal share of expenditures and recipient share of expenditures. However, the amounts in the log and the amounts reported did not agree. DOT staff indicated that the accrual log was created and first used to assist in preparing the SF-425 reports during FY 2016-17, and that they continuously update the accrual log.

DOT staff indicated that they had previously identified inaccuracies in the SF-425 reports and had begun to take steps to improve the accuracy of these reports. DOT staff said that they received training from the federal awarding agency in early 2017 and developed a manual on the report preparation process. Although DOT staff said that they now reconcile information in the accrual log to STAR, we found that the information in the accrual log related to the report we reviewed did not reconcile to STAR. As a result of our discussions with DOT staff, they indicated that they plan to keep a copy of the supporting documentation used to prepare each report.

Questioned Costs:

None.

Context:

DOT reported, in the SEFA, that it expended \$16.5 million for Formula Grants for Rural Areas in FY 2016-17, which represented expenditures related to six different grant awards. The SF-425 report that we selected for review reported financial information for one grant award. For that grant award, DOT reported \$7.7 million as the federal share of expenditures in the SF-425 report.

Effect:

Because DOT could not demonstrate the report was accurately prepared, information provided to the federal government may be inaccurate.

Cause:

DOT experienced turnover of multiple staff, including key staff responsible for SF-425 reporting. DOT did not have well-documented procedures for preparing the SF-425 reports. Although DOT created the accrual log to assist in preparing the reports, DOT continuously updated the log, and the actual detail used to prepare the September 30, 2016 report was no longer available at the time of our review. In addition, DOT first implemented STAR for FY 2016-17, and DOT staff may not have fully considered the use of this system when preparing the SF-425 report.

Recommendation

We recommend the Wisconsin Department of Transportation complete its planned steps and consider additional steps to further improve its preparation of the Federal Financial Reports (SF-425).

Finding 2017-502: Reporting for the Formula Grants for Rural Areas

Formula Grants for Rural Areas (CFDA #20.509)

<u>Award Numbers</u>	<u>Award Years</u>
WI-18-X042	2011
WI-18-X045	2012
WI-18-X046	2013
WI-18-X053	2014
WI-18-X055	2015
WI-2016-029	2016

Questioned Costs: None

Response from the Department of Transportation: We agree with the recommendations as written.



Other Agencies ■

In addition to the departments of Administration, Children and Families, Health Services, and Transportation, we also audited federal grant programs or followed up on the status of prior audit findings at four other state agencies. The following is a summary of the work we performed at the departments of Justice, Natural Resources, and Workforce Development, and at UW System.

Department of Justice

The Wisconsin Department of Justice (DOJ) administers programs related to public safety, criminal justice, juvenile justice, and assisting victims of crimes, including violence against women. Federal grants funded \$32.8 million of DOJ's FY 2016-17 expenditures.

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

Department of Natural Resources

The Wisconsin Department of Natural Resources (DNR) administers programs related to protecting and enhancing Wisconsin's natural resources, including its air, land, water, forests, wildlife, fish, and plants. DNR administered \$135.0 million in federal financial assistance in FY 2016-17.

For our FY 2016-17 audit, no grants administered by DNR were selected for audit based on risk factors established by *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). However, we followed up on DNR's progress in addressing concerns from Finding 2016-005 of the FY 2015-16 audit (report 17-5). As described in the Summary Schedule of Prior Audit Findings on page 89, which is prepared by management, DNR implemented corrective actions to address our concerns.

Department of Workforce Development

DWD administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, federal grants funded \$200.6 million of DWD's FY 2016-17 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$465.0 million in regular unemployment insurance benefits and \$1.5 million in federally funded benefits.

We reviewed and tested DWD's internal controls and tested compliance with grant requirements for the Workforce Innovation and Opportunity Act (WIOA) Cluster (CFDA #17.258/17.259/17.278) program, which is a type A grant, and the Employment Service Cluster (CFDA #17.207/17.801/17.804) program, which is a type B grant. Our audit of these programs identified no issues that required reporting.

University of Wisconsin System

UW System provides postsecondary academic education for approximately 176,000 students. 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 of the 13 colleges 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 2016-17, UW System administered \$1.7 billion in federal financial assistance, including \$580.5 million disbursed under the Research and Development (R&D) Cluster and \$1.0 billion administered under the Student Financial Assistance Cluster. We reviewed and tested UW System's internal controls and tested compliance with grant requirements for the R&D Cluster, which is a type A program. Our audit of this program noted no issues that required reporting.

In addition, we followed up on various UW institutions' progress in addressing Findings 2016-006 through 2016-009 of the FY 2015-16 audit (report 17-5). Many institutions implemented corrective actions to address or partially address our concerns. UW System Administration continued to implement corrective actions to partially address Finding 2015-030 from report 16-5. It will be important for UW institutions and UW System Administration to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 89, which is prepared by management, describes the status of these findings as of the end of our audit period as well as ongoing steps to address the findings that were not fully corrected.

We also included the Wisconsin Humanities Council in our FY 2016-17 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. Our audit of this program noted no issues that required reporting.

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State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2017 ■

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

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

Section I

Summary of Auditor's Results

As required by Uniform Guidance, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2016-17:

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with s. 200.516 (a) of Uniform Guidance?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No

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

Applicable CFDA Number	Federal Program
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
14.239	HOME Investment Partnerships Program
16.575	Crime Victim Assistance
17.258/17.259/17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
17.207/17.801/17.804	Employment Service Cluster
20.106	Airport Improvement Program
20.205/20.219	Highway Planning and Construction Cluster
20.509	Formula Grants for Rural Areas
20.600/20.601/ 20.613/20.616	Highway Safety Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.775/93.777/ 93.778	Medicaid Cluster
93.767	Children’s Health Insurance Program (CHIP)
Various	Research and Development Cluster

Section II

Financial Statement Findings

This schedule includes one material weakness and eight 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*. Findings 2016-013, 2016-014, 2016-015, and 2016-016 from report 17-5 have been resolved. Repeat findings from report 17-5 are indicated with an asterisk (*).

Finding 2017-001: Internal Controls over Financial Reporting for Cash at the Department of Administration

Criteria:

The Department of Administration (DOA) State Controller's Office (SCO) is the custodian of the State's cash assets and has a complex and broad set of responsibilities that includes implementing proper internal controls to ensure cash assets are properly managed and are properly reported for financial reporting purposes. This responsibility includes ensuring accuracy in the preparation of the Monthly Statement of Receipts and Disbursements by Fund, which is used by some agencies for financial reporting. In addition, SCO is responsible for working with its staff and state agencies to ensure errors in cash balances that have not been corrected in the State's accounting and payroll system, STAR, by financial statement reporting dates are appropriately adjusted in the financial statements.

Condition:

In our audit of SCO's internal controls over cash, we identified an error in the preparation of the Monthly Statement of Receipts and Disbursements by Fund for June 2017. We found that total receipts for the Transportation Fund were understated by \$4.8 million. This error caused an understatement of ending pool shares and an overstatement of check float as presented on the monthly statement. Further, after we brought these errors to its attention, SCO identified an additional error of \$290,000 in receipts of the Hospital Assessment Fund.

In addition, in conducting our audit work related to the State's General Fund financial statements to be presented in the State's CAFR, we questioned a \$38.2 million increase in a liability that, after discussion with SCO staff, was determined to be the result of an error in the cash balance for the General Fund as of June 30, 2017. The error had been appropriately identified as a reconciling item in the bank reconciliation process and was corrected on STAR in FY 2017-18. However, SCO staff did not ensure the error was considered for FY 2016-17 financial reporting. This error resulted in a \$38.2 million overstatement of the General Fund cash balance as of June 30, 2017.

Further, after we discussed these errors with SCO staff, we were informed that SCO had identified a third error that occurred during the implementation of the

STAR payroll module, Human Capital Management (HCM), in FY 2015-16. This error resulted in a \$7.3 million understatement of the General Fund cash balance on the June 30, 2017 financial statements.

Finally, as part of our audit of the bank reconciliation, we raised questions regarding an outstanding receipt of \$9.6 million that was deposited in the bank in March 2017, but was not yet recorded in STAR as of June 30, 2017. SCO staff researched this reconciling item and identified that it related to a deposit that had been made to a disbursement account. This error resulted in a \$9.6 million understatement of the General Fund cash balance on the June 30, 2017 financial statements.

These errors in the presentation of the General Fund financial statements in the State's CAFR were corrected, and SCO informed the relevant agencies of the errors for consideration in financial reporting.

Questioned Costs:

None.

Context:

In conducting our audit of the State's CAFR, we test the controls over cash within SCO, including testing the bank reconciliation and preparation of the Monthly Statement of Receipts and Disbursements by Fund. SCO is responsible for ensuring there are proper controls over cash, including controls to ensure cash is reported accurately for financial reporting. This could include taking steps to communicate errors to other state agencies or to the SCO Financial Reporting Section, which has responsibility for compiling the State's CAFR.

Effect:

There is an increased risk of errors in the reporting of cash balances in the State's financial statements. The net effect on the specific errors described in the condition was a \$21.3 million overstatement of the General Fund cash balance as of June 30, 2017. Further, the net effect of the errors overstated ending pool shares and understated check float as reported on the June 2017 Monthly Statement of Receipts and Disbursements by Fund.

Cause:

Errors in a query used to prepare the Monthly Statement of Receipts and Disbursements by Fund contributed to some of the errors. In addition, SCO staff did not always understand the effects of the errors on financial reporting and, therefore, did not take steps to communicate them to the appropriate agencies.

Recommendation

We recommend the Wisconsin Department of Administration State Controller's Office implement a process to communicate errors and other adjustments to cash balances in a timely manner to the appropriate agency staff and to the State Controller's Office

Financial Reporting Section to ensure consideration of the implications on financial statement presentation.

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

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

Criteria:

HCM and Finance are two components of STAR, the State of Wisconsin's enterprise resource planning system. STAR HCM provides integrated human resources and payroll business functions. STAR Finance provides accounting functions and serves as the basis for the financial information used in preparing the State's financial statements.

Security for STAR is based on roles and permission lists. Users are assigned to roles that provide access to STAR based on the permissions granted to each role. Although DOA is responsible for creating and configuring the overall security for STAR, including the set up and maintenance of roles and permission lists, the Department of Revenue (DOR) is responsible for determining and authorizing the roles its employees are assigned to, including ensuring that assigned roles or other controls appropriately separate job duties. DOR is also responsible for removing access when necessary.

Condition:

DOR staff did not remove STAR Finance access for terminated employees in a timely manner. We reviewed 62 employees assigned to more than two roles in STAR Finance and found 21 were no longer employed by DOR. In addition, 2 of those 21 individuals were assigned roles in STAR Finance that created separation of duties conflicts, and one of these individuals was employed by another state agency after leaving DOR.

Questioned Costs:

None.

Context:

We reviewed employees with access to STAR Finance for DOR and assessed whether they were current DOR employees. Because most employees are provided two basic roles within STAR Finance and these roles are considered to be of lower risk, our review focused on those employees assigned to more than two roles due to the increased risk potential.

Effect:

There is an increased risk of inappropriate transactions being processed in STAR Finance that could result in misstatement of the financial statements and/or misappropriation of assets. This risk is increased for those employees assigned to roles that create separation of duties conflicts and for terminated employees who are now employed by another agency and would not be prevented from using a computer at the current employing agency to access STAR Finance and process transactions for DOR.

Cause:

DOR staff believed that DOA had implemented a process to automatically remove access to STAR Finance when access was removed to STAR HCM.

☑ Recommendation

We recommend the Wisconsin Department of Revenue:

- *review access to STAR Finance and seek changes as needed to ensure terminated employees do not retain access; and*
- *develop and implement procedures to ensure access is removed in a timely manner when employees terminate employment.*

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

Finding 2017-003: Information Technology Controls at the University of Wisconsin System*

Criteria:

The UW System consists of 13 four-year universities, 13 two-year colleges, UW-Extension, and UW System Administration. UW institutions operate in a highly computerized environment and are responsible for maintaining confidential and sensitive information, such as student data. UW System Administration maintains the Shared Financial System (SFS), which is UW System's accounting system, and the Human Resource System (HRS), which is UW System's payroll and personnel system. 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, information technology (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.

In developing systemwide IT security policies and procedures, UW System Administration consulted policies and procedures from UW institutions and other educational institutions, as well as using the National Institute of Standards and Technology (NIST) *Special Publication 800-63* and *Special Publication 800-171*. NIST publications provide a framework for establishing a well-controlled IT environment and are most effective when implemented for all critical IT areas. The UW Information Assurance Council, which is made up of IT, legal, and audit staff representing different institutions, including UW System Administration, was established to identify and analyze risks related to IT security, develop policies to address these risks, and review the performance of the UW System IT security program. Chancellors and chief information officers at each institution are responsible for ensuring compliance with the new policies.

Condition:

We have reported weaknesses in UW System's IT security policies, procedures, and controls during our FY 2014-15 and FY 2015-16 audits. We made recommendations for UW System Administration to develop systemwide IT security policies and procedures, assist UW institutions in implementing timely corrective actions related to our institution-specific concerns, and develop procedures for assessing the level of protection provided for UW systems and data.

In response to our prior-year recommendations, the UW System Board of Regents approved, in December 2015, a high-level policy on information security that required UW System to develop and maintain a comprehensive IT security program. Further, five systemwide IT policies were established in September 2016 through the UW Information Assurance Council. These policies covered the following areas: authentication, data classification, security awareness, incident response, and acceptable use. However, UW System Administration has not taken significant steps to develop IT policies and procedures to cover other critical areas under the NIST framework and to meet the requirements of the Board of Regents policy to develop a comprehensive IT security program.

In response to our institution-specific recommendations from prior years, we found institutions were working to address the concerns we noted in our prior audits in several areas. For example, institutions were implementing password controls in an effort to comply with UW System Administration policies and procedures. However, many of these corrective actions were completed late during FY 2016-17, and we also identified new areas of concern. 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.

In addition, UW System Administration staff indicated that UW System Administration's Office of Internal Audit is in the process of performing IT audits at each UW institution to test compliance with UW System Administration IT security policies and procedures. Finally, UW System Administration indicated that it is in the process of developing procedures to assess the overall level of

protection provided for UW systems and data. UW System Administration indicated that procedures will be implemented by December 2017.

Questioned Costs:

None.

Context:

We reviewed UW System's new IT security policies and procedures and assessed them in comparison to NIST standards. We interviewed the Vice President for Administration, the Chief Information Officer, and the Chief Information Security Officer for UW System Administration. We tested various IT controls at several UW institutions. 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 or in those applications that we did not review.

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. Finally, ineffective or inconsistent general IT controls may lead to increased risks of cyberattacks and loss of data or intellectual property, which could lead to a significant financial loss.

Cause:

UW System Administration, working with the UW Information Assurance Council, has not agreed on the next areas of systemwide IT security policy and procedure development. The resources and time needed by the institutions to implement the current IT security policies and procedures were noted as reasons for delays in the further development of systemwide IT security policies and procedures.

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 University of Wisconsin institutions, we recommend UW System Administration continue to work with the UW Information Assurance Council and individual institutions to:

- *continue development and maintenance of a comprehensive IT security program, including developing systemwide IT security policies and procedures across the remaining critical IT areas as recommended by National Institute of Standards and Technology publications;*
- *provide guidance and training to the institutions regarding information technology security policies and procedures, as needed;*
- *assist the institutions in implementing timely corrective actions related to our institution-specific recommendations; and*
- *complete development of and implement procedures for assessing the level of protection provided for UW systems and data.*

Response from the University of Wisconsin System: UW System Administration agrees with the recommendations.

Finding 2017-004: Department of Administration Division of Enterprise Technology Security Concerns*

Criteria:

Section 16.97, Wis. Stats., specifies DOA's responsibilities for the State's IT services, including DOA's responsibility to ensure that all state data processing facilities develop proper privacy and security procedures and safeguards. As part of DOA, the Division of Enterprise Technology (DET) provides a variety of services to state agencies, including:

- managing the mainframe computer for all agencies and managing servers for DOA and other executive branch agencies, including the departments of Corrections, Health Services, Children and Families, Natural Resources, and Revenue;
- housing servers for agencies that manage their own devices including the departments of Workforce Development and Public Instruction; and
- maintaining DOA-related systems and performing programming and security functions, including maintaining the infrastructure for STAR, which includes statewide accounting and payroll functions.

Because the mainframe computer and servers contain financial data and confidential information, it is important that DET manage and maintain a secure environment. Managing a secure environment involves developing, approving, and following appropriate policies, standards, and procedures.

As defined by DET, IT policies are formal, brief, high-level statements or plans that reflect an agency's general beliefs, goals, rules, and objectives for a specific subject area. Standards are mandatory actions or rules designed to support policies. Procedures are a documented series of steps that align with policies and standards. Well-written policies, standards, and procedures provide staff with a consistent methodology for performing their job functions.

DET uses the federal NIST framework as a guide to develop policies, standards, and procedures. Because of the diverse requirements of the agencies DET supports, its policies, standards, and procedures must comply with Wisconsin Statutes, as well as requirements of other laws and standards, such as the Internal Revenue Service, Criminal Justice Information Services, Health Insurance Portability and Accountability Act, Payment Card Industry Data Security Standard, and Family Educational Rights and Privacy Act.

It is also important that DET establish settings that enforce its policies, standards, and procedures. Settings are technical configurations that enforce controls for a computer or group of computers. For instance, password settings can enforce password length, which is prescribed by DET's policies and standards. Implementation of settings enforces the controls that are in place and, therefore, ensures that approved standards are being followed.

Condition:

We first reported concerns regarding a lack of policies, standards, and procedures over the DET data center operations during the FY 2014-15 audit. We recommended DET develop policies, standards, and procedures and address specific concerns we identified with IT practices and settings. DET has taken some steps to address these concerns including:

- developing and approving DET security policies;
- developing and approving 18 DET security standards;
- drafting 10 additional DET security standards, which are expected to be approved during FY 2017-18;
- developing plans and timelines to document and approve procedures for all DET sections that will comply with policies and standards; and
- developing plans and timelines to address specific security concerns we identified and working to remedy the specific concerns.

Although DET has taken steps to implement corrective actions related to our recommendations, we continue to identify concerns. First, we found that DET has not finalized all standards to support DET policies. Additionally, we found DET has not sufficiently communicated the approved policies and standards to DET staff. For example, staff of two DET sections were not aware of a new standard that was approved in October 2016 and, therefore, the staff did not review the settings in place and determine if changes were necessary.

Second, DET has not developed written procedures to comply with the DET policies and standards, and current practices and settings were not reviewed to ensure compliance with approved policies and standards.

Third, DET has not resolved all of the specific security concerns that we communicated in a March 2017 interim memorandum.

Questioned Costs:

None.

Context:

We reviewed the policies and standards developed by DET, discussed the status of DET's efforts to implement its prior-year corrective action plan, and tested security settings and practices.

Most state agencies use computer systems that are located on servers maintained in the DET data centers and are relied on to process checks, account for cash receipts, prepare financial statements, and administer federal grant programs.

Effect:

The lack of standards and procedures affects the level of security provided by DET. We continued to identify multiple areas of concern, which we specifically communicated to DET in March 2017.

Failure to properly manage and maintain a secure environment at the DET data centers could result in inappropriate access, which could result in the issuance of erroneous or fraudulent checks or the inappropriate viewing of confidential data.

Further, because DET hosts and supports a significant and growing number of executive branch agencies and systems at its data centers, risks at the data centers can affect the computing resources of a significant portion of the State. For example, since many agencies' systems and data are located at DET data centers, if a data center or the state network becomes compromised, there is an increased risk that harm could come to any of the systems or data of the agencies that use the data center or network.

Cause:

Although DET has agreed with our recommendations, the development and approval of policies and standards has been and continues to be a significant time commitment. Further, because DET's plan was to begin reviewing practices and settings after it had

established its policies and standards, as of the end of FY 2016-17, DET had not yet begun reviewing its practices and settings. Finally, for policies and standards that have been finalized and published, DET has not adequately communicated to staff that new policies and standards exist and need to be followed.

☑ Recommendation

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

- *implement its plan to establish standards and procedures according to its proposed timeline;*
- *review current practices and settings to ensure controls conform to the approved policies, standards, and procedures, and make changes as appropriate; and*
- *assess the risks related to the concerns identified in this and previous security reviews and address the high-risk concerns immediately.*

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

Finding 2017-005: Executive Branch Agency Information Technology Policies and Standards

Criteria:

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

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

Further, s. 16.971 (2), Wis. Stats., requires DOA to provide oversight and monitoring of state agency IT operations, including the responsibility for ensuring:

- management reviews of IT organizations are conducted;
- all executive branch agencies develop and operate with clear guidelines and standards in the areas of IT systems development

and employ good management practices and cost-benefit justifications; and

- all state data-processing facilities develop proper privacy and security procedures and safeguards.

NIST recommends organizations regularly perform vulnerability scanning to identify vulnerabilities and to remediate and minimize the opportunity for attacks to the organization's networks and systems. In addition, NIST recommends organizations conduct regular external and internal penetration tests to identify vulnerabilities and areas that may be used to exploit the organization's networks and systems.

Finally, Executive Order 99, which was issued on April 26, 2013, established the Information Technology Executive Steering Committee (ITESC) with the purpose of aligning enterprise IT deployment with statewide business goals. One of ITESC's stated goals is to create and maintain enterprise IT policies.

Condition:

During the FY 2015-16 audit, we recommended DOA develop plans and timelines in cooperation with executive branch agencies for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies and develop timelines and plans for providing oversight and monitoring of all executive branch agency IT operations, as required by s. 16.971 (2), Wis. Stats. DOA agreed with the recommendations and developed a corrective action plan. DOA indicated:

- it would finalize DET-specific policies and standards by June 30, 2017, and would use these policies and standards as a starting point for the development of executive branch agency IT policies and standards;
- it would meet with ITESC by June 15, 2017, to discuss the development of executive branch agency IT policies and procedures and DOA's responsibilities for oversight and monitoring of executive branch agency IT operations;
- ITESC would identify individuals to represent each agency in the development of statewide policies and standards by July 31, 2017;
- ITESC would identify individuals to represent each agency in the development of plans and timelines for monitoring and oversight of executive branch agencies' IT operations by October 31, 2017; and
- it would develop a plan and timeline by December 15, 2017, for development of agency policies and standards.

During FY 2016-17, DET finalized its policy handbook and successfully completed its first annual review of the policy handbook. Additionally, DET developed and approved 18 standards and drafted 10 additional standards that staff indicated were going through DET's review process and are expected to be approved in FY 2017-18.

However, as of completion of our audit fieldwork in November 2017, DOA had not met with ITESC to specifically discuss the recommendations in the Bureau memo related to the development of executive branch agency IT policies and procedures, nor had DOA taken any of the additional steps noted in its corrective action plan. DOA continues to be in noncompliance with state statutes regarding its responsibilities for development of executive branch agency IT policies and standards and oversight and monitoring of IT operations at executive branch agencies.

In addition, we are concerned that DOA has not completed a comprehensive risk assessment to identify security concerns and vulnerabilities at the DET data centers. DOA hired an external firm to perform a risk assessment of the data center operations in 2012. However, this risk assessment was limited to DET-specific operations, and no additional comprehensive risk assessment has been performed since that time. A comprehensive risk assessment may include identifying all systems and data in the network and completing regular vulnerability assessments and penetration testing of the state's network and systems in the state's network. The risk assessment should include executive branch agency systems and networks that are housed within the state data centers as they can create risks to all the other systems housed within the data centers.

DOA cannot properly assess the criticality of all servers and systems within the state's network. Although DOA performs monthly vulnerability scans of the servers at the DET data centers to identify needed patches, it does not regularly complete penetration tests to identify and further evaluate the risk of the identified vulnerabilities.

Finally, DOA does not have comprehensive information regarding the level of vulnerability assessments and penetration testing completed by individual executive branch agencies. Therefore, DOA may not be aware of vulnerabilities that could affect the state's network or of steps executive branch agencies are taking that could reduce risk.

Questioned Costs:

None.

Context:

We interviewed the DOA Chief Information Officer, the DOA Chief Technology Officer, the DOA Chief Information Security Officer, and other DOA staff to gain an understanding of the steps that have been taken to develop executive branch agency IT policies and standards and monitoring and oversight of executive branch agency IT operations.

State agencies use computer systems that are located on servers maintained in the DET data centers and are relied on to process checks, account for cash receipts, prepare financial statements, and administer federal grant programs.

Effect:

A lack of policies and standards that apply to all executive branch agencies can lead to weaknesses in the state's network. Because there are interconnections across agencies in the state's network, weaknesses at one agency can affect other agencies' security.

Additionally, failure to monitor executive branch agencies' environment and practices can also lead to weaknesses in the state's network, known or unknown, because there is no assurance that all systems are meeting a minimum level of security for the State's IT environment, as determined by the policies and standards. Weaknesses in the security of the network can lead to inappropriate access to confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

Cause:

DOA staff have indicated to us that agency management is resistant to the development of IT policies and standards that apply to all executive branch agencies. For example, DOA staff have indicated that some agencies believe requirements to establish statewide policies and standards apply only to statewide systems, such as STAR. Additionally, DOA has indicated that agencies have been resistant to ITESC approved projects. For example, ITESC has approved a project to implement statewide web content filtering. However, DOA has noted little progress on the project, attributing some of the delays to significant resistance from agencies. Finally, despite its statutory responsibilities, DOA has not taken steps to use its authority to provide greater assurances on the security over the state's DET data centers, as well as oversight over agency-owned systems.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *review and revise its plans and timelines for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies, including meeting with the Information Technology Executive Steering Committee by April 30, 2018;*
- *develop and implement a plan to complete vulnerability assessments and penetration testing across all devices and networks within the Division of Enterprise Technology data centers by December 31, 2018, and resolve any concerns needing immediate attention; and*

- *complete a comprehensive risk assessment across all executive branch agencies by December 31, 2018, including identifying all systems and data in the state's network and determining an appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis of the network and systems within the network to identify and evaluate security concerns.*

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

Finding 2017-006: Financial Reporting Controls at the Department of Administration

Criteria:

The Capital Accounting Services Section (Capital Accounting) within DOA SCO is responsible for preparing financial statements for several funds, including the Bond Security and Redemption Fund (BSRF) and the Environmental Improvement Fund (EIF), and for preparing government-wide entries for reporting in the State of Wisconsin's CAFR. Capital Accounting is responsible for preparing the financial statements and government-wide entries in accordance with generally accepted accounting principles (GAAP). In addition, Capital Accounting prepares financial statements for the EIF to be included in the EIF's separately issued financial report. The BSRF and EIF financial statements and the government-wide entries are provided to the SCO Financial Reporting Section (FRS) for use in compiling the CAFR. FRS is responsible for reviewing financial statements and government-wide entries provided by the state agencies or other sections within DOA and working with those entities to adjust the financial statements or entries, as needed. It is important to ensure financial statements appropriately reflect the financial activity and balances for the reporting period, and that this presentation is in accordance with GAAP to help readers of the financial statements have an accurate understanding on which to base decisions.

Condition:

In preparing the stand-alone EIF financial statements, which are audited by an external firm, Capital Accounting reported the surrender of an investment in general obligation subsidy bonds belonging to the EIF as a Special Item. When FRS incorporated the EIF stand-alone financial statements into the State's CAFR, it changed the presentation of the Special Item to instead reflect transfers between the BSRF and the EIF. The revised financial statements for the BSRF and the EIF no longer clearly reflected the surrender of the EIF's investment in general obligation subsidy bonds and the cancellation of the debt by the State, but rather made it appear that the debt was paid off.

Questioned Costs:

None.

Context:

To evaluate the appropriate reporting for the transaction to surrender the investment in the general obligation subsidy bonds and the subsequent cancellation of the debt, we reviewed the stand-alone financial report for the EIF, obtained additional information from the external auditor, assessed GAAP requirements, and discussed the cancellation of the debt with DOA Capital Finance, Capital Accounting, FRS, and the State Controller.

The BSRF accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest, and accounts for financial resources that are being accumulated for future principal and interest. The EIF accounts for financial resources generated and used for clean water projects. Federal capitalization grants, interest earnings, revenue bond proceeds, and general obligation bond proceeds are the primary funding sources for the EIF.

Effect:

As a result of the adjustments made by FRS to the EIF financial statements when compiling the State's CAFR, the Special Item account was no longer presented and the following accounts were misstated in the EIF financial statements in the CAFR:

- Transfers Out was overstated by \$148.9 million; and
- Investment and Interest Income was overstated by \$20.5 million.

The related adjustments made by FRS to the BSRF resulted in the following misstatements in those financial statements:

- Debt Service—Principal expenditures was overstated by \$148.9 million; and
- Transfers In was overstated by \$148.9 million.

Finally, as a result of these misstatements, the entity-wide financial statements were also misstated because the statements did not reflect a Special Item.

After we discussed these concerns with them, FRS agreed to correct the financial statements. The corrections were to report, in the CAFR, the Special Item on the EIF financial statements and a Special Item on the entity-wide financial statements.

Cause:

The cancellation of general obligation bonds is an infrequent and complex event that contributed to the misstatements on the EIF and BSRF financial statements. The research performed by FRS on the surrender of the EIF's investment in general obligation subsidy bonds and the related cancellation of the debt by the state was not sufficient to properly assess the transaction for financial reporting purposes.

☑ Recommendation

We recommend the Wisconsin Department of Administration State Controller's Office take steps, including conducting adequate research, to ensure the proper presentation of the financial activity and balances from stand-alone financial statements in the State of Wisconsin's Comprehensive Annual Financial Report.

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

Finding 2017-007: STAR Security Concerns**Criteria:*

Section 16.97, Wis. Stats., specifies DOA's responsibilities for the State's IT services. One important IT service provided by DOA is the development and maintenance of the accounting and payroll computer systems for the State of Wisconsin. DOA implemented a new enterprise resource planning system, called STAR, in three phases between October 1, 2015, and July 1, 2016.

ITESC, which consists of the State of Wisconsin Chief Information Officer and the deputy secretaries of the departments of Administration, Children and Families, Corrections, Health Services, Natural Resources, Revenue, Transportation, Workforce Development, and Agriculture, Trade and Consumer Protection was responsible for approving all major decisions during the implementation of STAR. This included policy decisions, such as the decision to consolidate vendor payments; and implementation decisions, such as the decision to approve or deny each requested customization to STAR.

To provide proper internal control, IT security policies and procedures are necessary to ensure data stored and processed in STAR are protected from accidental or intentional misuse or destruction. IT controls should be established to prevent inappropriate or inadvertent access to STAR and its related databases and to provide staff with a consistent methodology for performing their job functions. Finally, the NIST *Special Publication 800-53r4* discusses the importance of creating policies and procedures, ensuring proper separation of duties, and maintaining a standard for access that seeks to provide least privilege for a user, which requires that only the minimum necessary rights are assigned to complete a task.

Condition:

As part of our audit of STAR for the State of Wisconsin's financial statement audit for FY 2015-16, we reported weaknesses in policies, standards, and procedures related to security. We made recommendations for DOA to develop a timeline and plans by June 30, 2017, for:

- developing policies, standards, and procedures over security administration;

- ensuring controls over the administration of access conform to the policies, standards, and procedures;
- completing a comprehensive review of access, limiting or adjusting access as necessary, and implementing compensating controls when separation of duties cannot be adequately achieved; and
- providing for regular review and updates to the policies, standards, and procedures to ensure a well-controlled environment.

In addition, we recommended DOA implement its plan and report quarterly on its progress to ITESC.

In response to our prior-year recommendations, the DOA STAR Program Office adopted the security administration policies developed by DOA DET in the *DET IT Security Policy Handbook*. These policies are based on the NIST security framework.

In addition, DOA developed security procedures in the *STAR Security Administration Handbook*, which was implemented on June 19, 2017. We performed a limited evaluation and testing of the new procedures since they were implemented at the end of our audit period. In many of the areas of testing during our FY 2016-17 audit, we noted that DOA had taken steps to reduce the excessive or inappropriate access identified during the prior-year audit. However, we continued to identify concerns with security administration for STAR Finance, STAR HCM, and the related databases. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in confidential interim memoranda to DOA SCO and the DOA STAR Program Office.

Questioned Costs:

None.

Context:

We completed testing of security administration over the STAR Finance and STAR HCM applications and the related databases. We interviewed staff in the DOA STAR Program Office, DOA SCO, and the DOA Division of Personnel Management to gain an understanding of the security administration policies and procedures, and the steps taken to address prior-year recommendations. In addition, we performed queries to test access to accounts and roles in STAR, and we requested documentation to test in other areas of security administration.

STAR functions include processing vendor payments, accounting for cash receipts, tracking and maintaining employee information, tracking employee time, and processing payroll. STAR is used by SCO and most state agencies to report

financial information, monitor budgets, administer federal grants, process payroll, process transactions, and manage assets.

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 controls increase the risk that unauthorized or erroneous transactions could be processed or changes could be made to accounting, payroll, and 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:

DOA continues to develop its procedures and controls over the STAR environment. It has not prioritized a comprehensive review of security, which will be important to ensuring access is appropriate in the STAR environment. Further, a focused effort on the development of controls and procedures to align with the DET policies it has adopted will strengthen STAR security.

Recommendation

We recommend the Wisconsin Department of Administration:

- *develop and implement procedures for a review of access by March 30, 2018, including access by users, STAR Program Office staff, and system accounts; adjust access as appropriate as a result of the reviews; and maintain documentation of the access reviews;*
- *by June 29, 2018, establish a plan and timeline to review its security practices and settings for STAR, document procedures and ensure controls over the applications conform to the policies in the Division of Enterprise Technology IT Security Policy Handbook, and document justifications for any exemptions from the established policies; and*
- *take corrective actions related to the specific recommendations in the confidential interim memoranda provided during the audit.*

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

Finding 2017-008: Financial Reporting for Capital Assets at the Department of Transportation

Criteria:

Generally accepted accounting principles (GAAP) require capital assets of governmental funds to be reported in the government-wide statement of net position. This statement includes those capital assets for which the DOT is responsible, such as infrastructure and land. To properly report capital assets, DOT must analyze a variety of data related to expenditures incurred during the year, disposals that occurred during the year, and projects in progress or completed during the year. Such analyses help DOT to determine the items that should be capitalized and to assess the classification of these items for financial reporting purposes based on GAAP requirements.

The determination of capital asset amounts to be reported is considered to be an estimate, and the analyses completed to produce this estimate are complex. Producing this estimate was further complicated for FY 2016-17 because DOT implemented the State's enterprise resource planning system, STAR, for FY 2016-17. Completing the analyses needed for financial reporting purposes required DOT, for the first time, to obtain appropriate data from STAR and determine how to properly use this data.

Condition:

DOT did not sufficiently understand the process for completing the analyses and how its components related to the determination and reporting of capital assets amounts for financial reporting purposes. In determining the capital assets amounts for FY 2016-17, DOT did not appropriately analyze data, determine the items that should be capitalized, or assess the classification of these items. This resulted in a variety of errors in the completed analyses, including:

- expenditures for land purchases during the current year should have been capitalized but were not;
- only current year expenditures were capitalized for projects that had been in progress and were considered to be completed during the year when the total expenditures for those projects should have been capitalized;
- amounts that should have been classified as bridge assets were instead classified as road assets; and
- amounts for projects were expensed during the year when the projects remained in progress.

Questioned Costs:

None.

Context:

DOT submits financial information to DOA SCO, which is responsible for preparing the State's CAFR. The Statement of Net Position included in the CAFR reports capital assets for governmental activities of \$24.0 billion for FY 2016-17, of which approximately \$20.3 billion represents capital assets reported by DOT. Our review focused on the analyses DOT completed to determine the items to report as capital assets and assess the classification of these items for financial reporting purposes. DOT's analyses are complicated because of the many long-term projects that maintain existing capital assets, result in new capital assets, or are not considered to be capital assets for financial reporting purposes. For capitalized assets, DOT's assessment of which asset classification applies, such as land, roads, or bridges, involves communication among various DOT staff and some level of judgment.

Effect:

Errors that we identified in the amounts reported for capital assets for Governmental Activities on the Statement of Net Position included:

- infrastructure assets were understated by \$112.9 million because ongoing projects completed during the year were not capitalized;
- infrastructure assets were overstated by \$13.2 million because assets were considered to be disposed of during the year but were not;
- other nondepreciable assets were understated by \$11.9 million because ongoing projects were considered to be disposed of during the year when they should not have been;
- other nondepreciable assets were understated by \$8.2 million because expenditures were not identified as being related to projects in progress that would be capitalized;
- other nondepreciable assets were overstated by \$6.5 million because projects that should have been disposed of during the year were not; and
- other nondepreciable assets were understated by \$1.1 million because land purchases during the year were not appropriately capitalized.

In addition, although it did not affect the capital assets amounts reported in the financial statements, DOT inaccurately classified \$27.2 million as bridges that should have been classified as roads.

DOT corrected the \$112.9 million understatement of infrastructure in the FY 2016-17 financial statements and plans to correct for the other less significant errors when financial reporting information is prepared for FY 2017-18. However, because of the concerns identified related to DOT's completion of the analyses, there is increased potential that additional errors exist and were not identified.

Cause:

Although multiple factors contributed to DOT's inaccurate analyses and preparation of financial reporting information related to capital assets, DOT may not have adequately planned for some of these factors. As noted, DOT needed to obtain, for the first time, much of the data required to complete its analyses from STAR. DOT also experienced turnover, including in positions key to completing the analyses and preparing the financial information related to capital assets. In addition, DOT's written documentation for completing the analyses and preparing the financial information was not adequate to enable staff to successfully complete the analyses. The existing documentation had also not been updated to reflect DOT's use of STAR. DOT staff also indicated that there was not sufficient time for the analyses and financial information prepared to be adequately reviewed due to pressure from DOA to submit the required information. These circumstances were further exacerbated because DOT used multiple spreadsheets to analyze the data and prepare the financial information and automation was not used to link information among them when applicable.

Recommendation

We recommend the Wisconsin Department of Transportation take steps to improve financial reporting for capital assets, including:

- *updating, by May 31, 2018, its written documentation related to preparing the financial information, including documentation related to completing the underlying analyses as well as identification and incorporation of checks for reasonableness;*
- *training staff responsible for completing the analyses and preparing the financial information in order to ensure these staff understand the work overall and the relevance and relationship of each component of the work to the work overall;*
- *establishing and documenting a secondary review process of the analyses and the financial information prepared; and*
- *automating the analyses and preparation of the financial information, where possible.*

Response from the Wisconsin Department of Transportation: We agree with the recommendations as written.

Finding 2017-009: Department of Transportation Use of Project Costing Data*Criteria:*

DOT first implemented the State's enterprise resource planning system, STAR, for FY 2016-17, and several conversion entries were made to bring financial information into STAR. STAR is made up of multiple modules that serve different purposes. For example, the STAR general ledger (GL) module maintains information about expenditure and other transactions on a fiscal year basis. Another STAR module, project costing (PC), maintains information about activity related to particular projects. Although the PC module also includes expenditure information, it was designed to track activity on a life-to-date basis for a project and not specifically on a fiscal year basis for financial reporting purposes. DOA requires DOT to regularly complete reconciliations between STAR modules, including between the GL and PC modules, and resolve variances identified.

Data from the STAR GL module are used by DOA SCO to prepare beginning trial balances. DOT prepares various adjustments that, when added to the beginning trial balance, form the financial statements for the Transportation Fund. In addition, DOT is responsible for preparing other financial information used by SCO in preparing other financial statements and information included in the State's CAFR. For FY 2016-17, DOT prepared certain adjustments and financial information based on data in the PC module. DOT also used data in the PC module for other purposes. It would be expected that DOT would take steps to ensure data obtained from the PC module are reasonable and appropriate for financial reporting or other intended uses, including that it is consistent with data in the GL module.

Condition:

DOT did not take sufficient steps to ensure data obtained from the PC module were reasonable and appropriate for financial reporting or other intended uses. We noted three specific areas of concern. First, DOT did not complete reconciliations between the data in the GL and PC modules for May 2017 or June 2017, and did not complete a reconciliation between the data in the GL and PC modules for FY 2016-17 as a whole. Second, DOT did not take steps to ensure the data it obtained and used from the PC module were reasonable and appropriate for certain financial reporting or other intended uses. Third, DOT performed certain correcting entries in STAR that did not contain sufficient detail to associate them with the relevant projects.

Questioned Costs:

None.

Context:

DOT determined it would use certain data from the PC module for financial reporting and other purposes because the PC module more readily provided the information that DOT needed. For example, DOT used current year and life-to-date cost data from the PC module to complete its analyses of capital assets. DOT also

used data from the PC module to determine the amount of general obligation bond proceeds to request. We gained an understanding of DOT's use of data from the PC module for certain financial reporting and other purposes and assessed the reasonableness of DOT's use of data from the PC module.

Effect:

DOT cannot be assured that data obtained from the PC module were appropriate and accurate for financial reporting or other purposes. Without such assurance, adjustments and other financial or other information derived from these data could be incorrect. For example, financial statement amounts could be misstated or the amount of general obligation bond proceeds requested may not be appropriate.

Cause:

Multiple factors may have contributed to DOT not taking sufficient steps to ensure data obtained from the PC module were reasonable and appropriate for its intended uses. As noted, DOT implemented STAR and used STAR data for the first time for FY 2016-17. DOT made corrections to its conversion entries in STAR, but did not include sufficient detail when processing these entries. DOT worked with consultant experts during the year, but the consultants left prior to DOT preparing all of the adjustments and financial reporting information. DOT also experienced turnover of various staff, including accounting staff. In addition, DOT indicated that priority was placed on completing year-end procedures for the GL over completing the May and June 2017 reconciliations between data in the GL and PC modules because GL data would be used for financial reporting. Further, it was not clear whether DOT had fully realized the importance of ensuring that the data obtained from the PC module were appropriate to use for financial reporting purposes.

Recommendation

We recommend the Wisconsin Department of Transportation take steps to ensure data obtained from the project costing module are reasonable and appropriate for financial reporting or other intended uses. At a minimum, these steps should include regularly completing reconciliations between data in the project costing and general ledger modules, further correcting the conversion entries to include the relevant project-level detail, and assessing the reasonableness and appropriateness of data used from the project costing module.

Response from the Wisconsin Department of Transportation: We agree with the recommendations as written.

Section III

Federal Award Findings and Questioned Costs

Uniform Guidance requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to make a management decision. The specific information that Uniform Guidance requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies' responses. Agencies' corrective action plans for audit findings are included in the Corrective Action Plans chapter, which starts on page 173.

Repeat findings from report 17-5 are marked with an asterisk (*).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2017-102 p. 26	14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	Section 3 Reporting for the Community Development Block Grant	\$ 0
2017-103 p. 29	14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	Subrecipient Monitoring for the Community Development Block Grant	0
2017-101 p. 23	14.239	HOME Investment Partnerships Program	Subrecipient Monitoring for the HOME Investment Partnerships Program	0
2017-104 p. 31	14.239	HOME Investment Partnerships Program	Monitoring and Inspections of Rental Housing Units	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 0

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2017-009 p. 82	20.106	Airport Improvement Program	Department of Transportation Use of Project Costing Data	\$ 0
2017-500 p. 48	20.106	Airport Improvement Program	Subrecipient Monitoring	0

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

Wisconsin Department of Transportation *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2017-501 p. 51	20.106	Airport Improvement Program	Airport Improvement Program Reporting	\$ 0
2017-009 p. 82	20.205	Highway Planning and Construction	Department of Transportation Use of Project Costing Data	0
2017-500 p. 48	20.205	Highway Planning and Construction	Subrecipient Monitoring	0
2017-009 p. 82	20.509	Formula Grants for Rural Areas	Department of Transportation Use of Project Costing Data	0
2017-502 p. 53	20.509	Formula Grants for Rural Areas	Reporting for the Formula Grants for Rural Areas	0
2017-009 p. 82	20.600	State and Community Highway Safety	Department of Transportation Use of Project Costing Data	0
2017-009 p. 82	20.616	National Priority Safety Programs	Department of Transportation Use of Project Costing Data	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 0

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>
2017-100 p. 20	93.658	Foster Care—Title IV-E	Federal Cash Management Processes	\$ 0
2017-200 p. 36	93.658	Foster Care—Title IV-E	Foster Care—Title IV-E Subrecipient Monitoring	0

Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2017-302 p. 45	93.667	Social Services Block Grant	Social Services Block Grant Subrecipient Monitoring	\$ 0
2017-100 p. 20	93.767	Children’s Health Insurance Program	Federal Cash Management Processes	0

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

Wisconsin Department of Health Services *(continued)*

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2017-301 p. 42	93.767	Children’s Health Insurance Program	Children’s Health Insurance Program Participant Age	\$ 19,707 Plus an Undetermined Amount
2017-100 p. 20	93.778	Medical Assistance Program	Federal Cash Management Processes	0
2017-300 p. 40	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 19,707 Plus an Undetermined Amount
TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN				\$ 19,707 Plus an Undetermined Amount

■ ■ ■ ■

AUDITEE SECTION ■

State of Wisconsin Summary Schedule of Prior Audit Findings ■

Federal Compliance Findings

Department of Administration

Finding: Monitoring Activities (2015-001, 2014-001, WI-13-1, WI-12-2)

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

Status of Finding: Partially Corrected

During FY 2016-17, DOA completed and implemented its comprehensive monitoring plan for CDBG. That plan included the use of pre- and post-monitoring letters to outline planned areas of review and outcomes, respectively. However, those letters did not always sufficiently document or demonstrate the monitoring performed. DOA intends to evaluate its procedures to ensure that they fully comply with its comprehensive monitoring plan by the end of FY 2017-18.

Finding: State Grant Performance/Evaluation Report (2015-003, 2014-003)

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

Status of Finding: Corrective Action Taken

Finding: Monitoring Activities (2015-004, 2014-006)

Federal Program: HOME Investment Partnerships Program (CFDA #14.239)

Status of Finding: Partially Corrected

During FY 2016-17, DOA completed and implemented its comprehensive monitoring plan for HOME. That plan included the use of pre- and post-monitoring letters to outline planned areas of review and outcomes, respectively. However, those letters did not always sufficiently document or demonstrate the monitoring performed. Additionally, staff did not always conduct risk assessments in accordance with the plan. DOA intends to evaluate its procedures to ensure that they fully comply with the comprehensive monitoring plan by the end of FY 2017-18.

Finding: Payments to Subrecipients (2015-005, 2014-006)

Federal Program: HOME Investment Partnerships Program (CFDA #14.239)

Status of Finding: Corrective Action Taken

Finding: Program Income Remitted to DOA (2015-007, 2014-007)

Federal Program: HOME Investment Partnerships Program (CFDA #14.239)

Status of Finding: Corrective Action Taken

Department of Administration *(continued)***Finding: Program Income Retained by Subrecipients (2015-008, 2014-008)**

Federal Program: HOME Investment Partnerships Program (CFDA #14.239)

Status of Finding: Corrective Action No Longer Warranted

On December 2, 2016, HUD published an interim final rule making changes with respect to HOME Program commitment and expenditure requirements. The rule was effective on January 3, 2017. Under the provisions of the rule, the State, the participating jurisdiction (PJ), may accumulate program income, repaid funds, and recaptured funds it receives during the program year, rather than being required to expend them for the next eligible draw. The PJ is now required to include any uncommitted program income, repaid funds, or recaptured funds it received during the previous program year in the resources it describes in its annual action plan. This change in rule negates the prior requirement that program income be spent prior to expenditure of HOME grant funds. Under the interim final rule, program income, returned funds, or recaptured funds identified in an annual action plan, whether accumulated by the PJ or retained locally by a sub-recipient, must be receipted into Integrated Disbursement Information System (IDIS) once the annual action plan has been approved and committed to activities prior to HOME grant funds.

Finding: Inspection of Rental Housing Units (2015-009, 2014-009)

Federal Program: HOME Investment Partnerships Program (CFDA #14.239)

Status of Finding: Partially Corrected

During FY 2016-17, DOA was able to fully eliminate the backlog of past due Rental Housing Development (RHD) inspections. By the end of FY 2017-18, DOA will ensure that on-site inspections are performed as prescribed in its monitoring handbook and by HUD, and that proper documentation is collected and maintained.

Department of Children and Families**Finding: Unallowable Costs under Foster Care—Title IV-E and Adoption Assistance (2015-011, 2014-012, WI-13-4, WI 12-12, WI-11-43, WI-10-21)**

Federal Programs: Foster Care—Title IV-E (CFDA #93.658),
Adoption Assistance (CFDA #93.659)

Status of Finding: Corrective Action Taken

On September 13, 2016, the Federal Administration for Children and Families (ACF) issued its findings and disallowance to the Department of Children and Families. On October 12, 2016, the Department returned the funds determined by the ACF to be disallowable.

Department of Children and Families *(continued)***Finding: Foster Care Rate Setting for Milwaukee County Cases (2015-013, 2014-016, WI-13-5, WI-12-14, WI-11-47, WI-10-22)***Federal Program:* Foster Care—Title IV-E (CFDA #93.658)*Status of Finding:* Partially Corrected

DCF continues to hold quarterly rate setting meetings and monthly monitors the rate timeliness of rate setting. Additionally, DCF implemented a rate timeliness plan for CY 2017. This plan provided additional rate setting timeliness data analysis to specific agencies with timeliness concerns, as well as a review of elements in eWiSACWIS and reports available to assist with timeliness of rate setting. The Bureau of Regional Operations provided additional resources statewide to agencies that were identified in these reports to have timeliness concerns. As part of the implementation plan, Division of Milwaukee Child Protective Services (DMCPS) contract agencies submitted corrective action plans in order to address timely rate setting. Actions to improve timeliness include data analysis to track rate-setting for review by supervisors and managers, identifying specific roles in the rate setting process, improved tracking on a weekly basis, setting reminder systems for due dates and monthly reports of patterns for management review. DCF will continue through CY 2017 to provide additional rate setting data analysis and assistance to agencies that continue to have rate setting concerns.

Finding: Foster Care Rate Setting for the Balance of the State Cases (2015-014, 2014-017)*Federal Program:* Foster Care—Title IV-E (CFDA #93.658)*Status of Finding:* Partially Corrected

DCF continues to hold quarterly rate setting meetings and monthly monitors the rate timeliness of rate setting. Additionally, DCF implemented a rate timeliness plan for CY 2017. This plan provided additional rate setting timeliness data analysis to specific agencies with timeliness concerns, as well as a review of elements in eWiSACWIS and reports available to assist with timeliness rate setting. The Bureau of Regional Operations provided additional resources statewide to agencies that were identified in these reports to have timeliness concerns. As part of the implementation of this plan, Central Office staff provided targeted rate setting assistance to two counties, Eau Claire and Marathon. DCF will continue through CY 2017 to provide additional rate setting data analysis and assistance to agencies that continue to have rate setting concerns.

Finding: W-2 Case File Documentation (2015-018, 2014-019, WI-13-8, WI-12-20, WI-11-51)*Federal Program:* Temporary Assistance for Needy Families (CFDA #93.558)*Status of Finding:* Partially Corrected

Since our 2015-2016 survey response, DCF has issued two Operations Memos clarifying social security number (SSN) verification. First, in the 2015-2016 response, DCF indicated that a memo would be issued in October 2016 with a policy desk aid to ensure that W-2 workers understand the need to enter SSNs or SSN Application Dates for all W-2 applicants and participants and the timeframes in which these entries must occur per W-2 eligibility requirements. This memo was actually issued in January 2017

Department of Children and Families *(continued)*

and amended in May 2017. In addition to policy and process reminders and a desk aid, the memo also included information about a new quarterly SSN report that agencies would receive that identified cases with invalid or missing SSN or SSN Application Date information and required the agency to resolve the errors identified in the report within a specific timeframe. The first of these reports was sent to agencies in February 2017. The second report was issued in April 2017. Quarter 1 and 2 have had a 35% reduction in the number of cases not meeting the SSN W-2 policy requirements. DCF will continue to monitor these reports. In addition, DCF continues to coordinate with Income Maintenance partners at the Department of Health Services to discuss an accurate capture and verification of SSNs.

Finding: Noncooperation with Child Support (2015-019, 2014-020, WI-13-9)

Federal Program: Temporary Assistance for Needy Families (CFDA #93.558)

Status of Finding: Partially Corrected

In the 2015-2016 survey response, DCF reported that the cost to develop a report that would assist in monitoring the timeliness of processing of child support noncooperation information would be cost prohibitive. Therefore, in March and April of 2017, the Bureau of Working Families (BWF) Program Integrity and Performance Section in DCF piloted a monitoring tool to monitor the timeliness of processing Child Support noncooperation information. Manually identifying potential cases for monitoring that had received a child support noncooperation system alert was cumbersome and resulted in the identification of only two cases eligible for review. Therefore, in May 2017, the BWF Research and Analytics Section (RAS) in DCF dedicated time and staff to again look at the prospect of developing a report using system alert data in order to identify cases to monitor for the timeliness of processing child support noncooperation information. RAS believes it has found a way to pull the data and create a monitoring report. In July 2017, this draft report will be tested for accuracy with the hopes of monitoring to begin in the Fall 2017.

Finding: Subrecipient Monitoring (2015-022)

Federal Programs: Temporary Assistance for Needy Families (CFDA #93.558), Child Support Enforcement (CFDA #93.563), Child Care and Development Fund Cluster (CFDA #93.575/93.596), Foster Care—Title IV-E (CFDA #93.658), Adoption Assistance (CFDA #93.659)

Status of Finding: Partially Corrected

DCF has taken action to improve subrecipient monitoring. We have updated the contracting process to now include all additional required information on sub awards. We also implemented additional risk assessment efforts in a new audit tracking system deployed on July 1, 2016.

DCF implemented a Subrecipient performance monitoring project whose objective is to ensure documentation of policies and processes to sustain ongoing compliance and identifying areas for improvement, focusing on education of Subrecipient performance monitoring requirements and assessment of current practices. At the conclusion of the project, recommendations to the Secretary included having the Office of Inspector General (OIG) monitor subrecipient contracts for compliance with the federal performance monitoring guidelines. OIG is currently drafting a workplan.

Department of Health Services

Finding: Eligibility Documentation (2015-023, 2014-024, WI-13-11, WI-12-21, WI-11-2, WI-10-3)

Federal Programs: Children's Health Insurance Program (CFDA #93.767), Medical Assistance Program (CFDA #93.778), Money Follows the Person Rebalancing Demonstration (CFDA #93.791)

Status of Finding: Partially Corrected

In State Fiscal Year 2015, the Legislative Audit Bureau (LAB) recommended that DHS take action to ensure that caseworkers verify, obtain, and maintain adequate documentation of eligibility for participants. DHS agreed with the finding, committed to continued partnership with income maintenance (IM) agencies to address quality errors, and identified system changes which would impact the quality of documentation of eligibility for participants.

DHS continues to coordinate with IM agencies through IMAC Performance Monitoring and other forums to address common errors.

The Income Maintenance Quality Assurance (IMQA) Tool, originally scheduled to release in April 2017, is on track to release in November 2017. A decision was made to incorporate a quality assurance (QA) driver flow into CARES Worker Web (CWW) delaying the implementation from April to November 2017. The enhancements will provide a more detailed and consistent review.

DHS implemented the Renewal and Redetermination (RRV) service through a pilot in February 2017 and implemented statewide system changes in April 2017.

The following provides information on the number of cases administratively renewed as a part of the RRV service out of the total cases with Health Care eligibility due for renewal statewide in the months of May, June and July respectively. 7,373 / 41,765 (18%), 7,366 / 42,171, (17.5%) 7,751 / 43,779 (18%).

Finding: Unallowable Costs (2015-027)

Federal Program: Money Follows the Person Rebalancing Demonstration (CFDA #93.791)

Status of Finding: Corrective Action Taken

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

Federal Program: Medical Assistance Program (CFDA #93.778)

Status of Finding: Partially Corrected

In State Fiscal Year 2016, LAB recommended that DHS to ensure that caseworkers follow-up in a timely manner and document the resolution of data match discrepancies between CARES and other databases. DHS agreed with the finding and, before December 31, 2017, committed to performing (1) a second party review on discrepancy decisions identifying common errors in processing discrepancies, and (2) developing an ongoing report measuring the timeliness of discrepancies. Both initiatives are on track to complete prior to December 31, 2017.

Department of Health Services *(continued)***Finding: Incorrect Federal Financial Participation Rate (2016-002)***Federal Program:* Medical Assistance Program (CFDA #93.778)*Status of Finding:* Corrective Action Taken**Finding: Federal Financial Report—Money Follows the Person (2016-003, 2015-026, 2014-027)***Federal Program:* Money Follows the Person Rebalancing Demonstration (CFDA #93.791)*Status of Finding:* Corrective Action Taken**Finding: Federal Financial Report—Immunization Program (2016-004)***Federal Program:* Immunization Cooperative Agreements (CFDA #93.268)*Status of Finding:* Corrective Action Taken**Department of Natural Resources****Finding: Paid Hunting and Fishing License Certification—Fish and Wildlife Cluster (2016-005)***Federal Program:* Fish and Wildlife Cluster (CFDA #15.605/15.611)*Status of Finding:* Corrective Action Taken**University of Wisconsin System****University of Wisconsin Colleges****Finding: Time and Effort Reporting—TRIO Cluster (2016-008)***Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Corrective Action Taken**University of Wisconsin-Eau Claire****Finding: Eligibility, TRIO—McNair Post-Baccalaureate Achievement (2016-007)***Federal Program:* TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)*Status of Finding:* Partially Corrected

This issue was only partially corrected by the June 2017 timeline, but has since been completely corrected. By the June 2017 deadline, a paper form was in place to verify student eligibility. However, to ensure adequate supporting documentation is maintained to verify student eligibility and to ensure the accuracy of the information

University of Wisconsin System *(continued)***University of Wisconsin-Eau Claire** *(continued)*

reported, the University revised its procedures and developed an electronic form, supplemented by a revised paper form when needed, to gather the required information and documentation from students. The new forms were completed and in use by September 2017, and the McNair director used the new forms and process to verify the eligibility of students entering after that time and any student admitted to the 2017-2018 cohort prior to September (including students admitted prior to June 2017).

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047)

Status of Finding: Partially Corrected

The University is developing an electronic submission process to implement the corrective action. The Information Technology department is working closely with the Grants Accountant to develop the electronic functionality. The program is near completion and is about to enter the testing phase. Presently, the University is utilizing its existing process to ensure time and effort reports are processed in a timely manner.

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Program: TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Partially Corrected

This issue was only partially corrected by the June 2017 timeline, but has since been completed corrected. By the June 2017 deadline, a paper form was in place to verify student eligibility. However, to ensure adequate supporting documentation is maintained to support information in the Annual Performance Reports and to ensure the accuracy of the information reported, the University revised its procedures and developed an electronic form, supplemented by a revised paper form when needed, to gather the required information and documentation from students. The new forms were completed and in use by September 2017, and the McNair director used the new forms and process to verify the eligibility of students entering after that time and any student admitted to the 2017-2018 cohort prior to September (including students admitted prior to June 2017). The use of the new process and forms will result in efficient access to the data needed to accurately complete Annual Performance Reports and demonstrate compliance with earmarking requirements.

University of Wisconsin-Green Bay**Finding: Time and Effort Reporting—TRIO Cluster (2016-008)**

Federal Program: TRIO—Upward Bound (CFDA #84.047)

Status of Finding: Partially Corrected

UW-Green Bay's Time and Effort Certification Policy was updated in March 2017. However, the certifications for the 6 month period ending in June, 2017 were not completed until the first week of October, 2017 (1 week past the 90 day requirement). Future time and effort certifications will be completed within the 90 day period.

University of Wisconsin System *(continued)***University of Wisconsin—La Crosse****Finding: Time and Effort Reporting—TRIO Cluster (2016-008)**

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Effective 05/01/2017, UWL implemented a process to send out Time and Effort Reports on a monthly basis instead of quarterly to meet the 90 day requirement.

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Student Support Services - During the 2017 spring semester and prior to June 30, 2017, staff worked on necessary updates to the procedural manuals and application as indicated in staff meeting agendas for January, March, and May. All applications were reviewed prior to entry as well. In addition to attending training sessions for the new software, final procedures manuals, in-service training, and the application were all updated in August in preparation for the 2017 fall semester.

Upward Bound - Procedures for preparing the Annual Performance Reports were evaluated and corrective actions were implemented by June 30, 2017.

McNair Post-Baccalaureate Achievement - Procedures for preparing the Annual Performance Reports were evaluated and corrective actions were implemented by June 30, 2017.

University of Wisconsin-Madison**Finding: Matching, TRIO—Student Support Services (2016-006)**

Federal Program: TRIO—Student Support Services (CFDA #84.042)

Status of Finding: Corrective Action Taken

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

University of Wisconsin System *(continued)***University of Wisconsin-Milwaukee****Finding: Time and Effort Reporting—TRIO Cluster (2016-008)**

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

University of Wisconsin-Oshkosh**Finding: Matching, TRIO—Student Support Services (2016-006)**

Federal Program: TRIO—Student Support Services (CFDA #84.042)

Status of Finding: Partially Corrected

UW-Oshkosh reports Partially Corrected status. The University is currently working with the U.S. Department of Education to determine their interpretation of “matching funds” and what funding type is allowable as matching. UW-Oshkosh has requested clarification from the U.S. Department of Education as to whether or not the matching funds utilized by UW Oshkosh when the Institution was not Title III certified are allowable. Contact has been initiated with the U.S. Department of Education as UW-Oshkosh seeks this clarification and guidance.

The SSS Director and Financial Aid Director at UW-Oshkosh have developed a new process for awarding SSS grant aid beginning with the 2017-18 academic year. Grant aid recipients will be identified by SSS staff and their names will be relayed to the Financial Aid Director prior to financial packaging. This process will ensure that matching funds are awarded to students regardless whether UW-Oshkosh is Title III certified.

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Student Support Services (CFDA #84.042), TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

The UW-Oshkosh Student Support Services programs have taken the required corrective action.

UW-Oshkosh McNair Post-Baccalaureate Program has taken the required corrective action.

University of Wisconsin System *(continued)*

University of Wisconsin-Parkside

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)*Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Corrective Action Taken**Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)***Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Corrective Action Taken

University of Wisconsin-Platteville

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)*Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Corrective Action Taken

1st quarter for calendar year 2017 was completed in April 2017; 2nd quarter for calendar year 2017 was sent to principal investigators (PIs) for certification on July 12, 2017.

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)*Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Partially Corrected

We have already completed these actions: We will take the corrective action of reviewing our policies and procedures related to the Annual Performance Report (APR). We will review our software program to be sure it is correctly coding field #29 when a student is not in good academic standing and/or withdraws at the end of a term.

We cannot complete our final action until it is time to review and submit our next APR. That will take place in November of 2017. That final action is: We will also take the extra measure of individually investigating each student who is not in good academic standing and/or withdraws at the end of spring terms before submitting the APR. Prior to the submission of each APR, we will do a personal spot check of each student who we know was dismissed or withdrew at the end of the spring term.

University of Wisconsin-River Falls

Finding: Matching, TRIO—Student Support Services (2016-006)*Federal Program:* TRIO—Student Support Services (CFDA #84.042)*Status of Finding:* Corrective Action Taken

University of Wisconsin System *(continued)*

University of Wisconsin-River Falls *(continued)*

Finding: Eligibility, TRIO—McNair Post-Baccalaureate Achievement (2016-007)

Federal Program: TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)

Federal Program: TRIO—Student Support Services (CFDA #84.042)

Status of Finding: Corrective Action Taken

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Upward Bound (CFDA #84.047),
TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

University of Wisconsin-Superior

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)

Federal Programs: TRIO—Student Support Services (CFDA #84.042),
TRIO—Upward Bound (CFDA #84.047), TRIO—McNair Post-Baccalaureate
Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

University of Wisconsin-Whitewater

Finding: Time and Effort Reporting—TRIO Cluster (2016-008)

Federal Programs: TRIO—Upward Bound (CFDA #84.047),
TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Finding: Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

Federal Programs: TRIO—Upward Bound (CFDA #84.047),
TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

Status of Finding: Corrective Action Taken

Financial Statement Findings

Department of Administration

Finding: STAR Security Concerns (2016-010)

Federal Program: N/A

Status of Finding: Partially Corrected

Recommendation #1

Establish policies, standards, and procedures for the administration of STAR security that follow best practices.

6/30/2017 Status

DOA developed a security administration document that includes policies, standards and procedures for the change management process, including proper separation of duties. Additionally, DOA implemented detailed STAR security role descriptions (including page-level access) that are available within STAR. DOA has established a timeline to complete the development of policies, standards and procedures for the STAR finance and HCM databases.

Recommendation #2

Ensure controls over security conform to the policies, standards, and procedures.

6/30/2017 Status

DOA ensures that the policies, standards, and procedures established within the STAR security administration document are followed. DOA also ensures that the proper separation of duties is maintained within the STAR security roles. DOA has only partially completed the development of a semi-annual attestation process for state supervisors to review and attest to the STAR security roles, but has a timeline to complete that effort. That development was delayed due to the focus on the FY 2017 year-end closing.

Recommendation #3

Provide for regular review and updates to the policies, standards and procedures to ensure a well-controlled environment.

6/30/2017 Status

DOA has a timeline for completing the development of an annual process to review and update the current policies, standards and procedures.

Recommendation #4

Address specific concerns identified in the interim memoranda.

6/30/2017 Status

DOA has either addressed the concerns raised in the interim memoranda, or is working to address the remaining concerns no later than November 30, 2017.

Recommendation #5

Implement the plans according to the developed timelines.

6/30/2017 Status

DOA has already implemented many of the plans. DOA is working to implement the remaining plans no later than November 30, 2017.

Department of Administration *(continued)***Recommendation #6**

Report at least quarterly to the Information Technology Executive Steering Committee on the status of its timeliness and plans, and progress in implementing the detail recommendations included in our interim memorandum communications.

6/30/2017 Status

DOA provides a quarterly status to the ITESC on the progress made in addressing the recommendations included in the interim memoranda.

Finding: Information Technology Controls at the Department of Administration (2016-011)

Federal Program: N/A

Status of Finding: Partially Corrected

During FY 2016-17, the Department of Administration (DOA) actively pursued the resolution of the Information Technology Controls Finding (2016-011). As of June 30, 2017, the following had been completed:

- The annual review and update of the State of Wisconsin, Department of Administration, Division of Enterprise Technology (DET), Information Technology (IT) Security Policy Handbook, which was completed and signed by CIO, David Cagigal on 12/21/16;
- The timeline for identifying and prioritizing DOA IT procedure documents to support DOA IT security standards;
- The timeline for drafting and approving identified DOA IT procedure documents;
- The timeline for the implementation of the identified DOA IT procedures;
- The timeline for review of IT controls/settings/practices to ensure compliance with approved DOA policies, standards and procedures; and
- The approval and publication of eighteen DOA IT security standards (listed below):
 - Access Control Standard
 - Audit and Accountability Standard
 - Configuration Management Standard
 - Data Classification Standard
 - Encryption Standard
 - Incident Response Standard
 - Media Protection Standard
 - Password Standard
 - Personnel Security Standard
 - Program Management Standard
 - Remote Access Standard
 - Security and Awareness Training Standard
 - Security Assessment and Authorization Standard
 - Security Planning Standard
 - System and Communication Protection Standard
 - System and Information Integrity Standard
 - Vulnerability Management Standard
 - Wireless Access Standard

Department of Administration *(continued)*

DET determined the need to draft eleven additional IT security standards to provide full inclusion and documentation of the National Institute of Standards and Technology's (NIST) Special Publication 800-53r4 families, which delayed completion of this corrective action. As of June 30, 2017, the additional standards had been drafted and were pending review/approval. Approval and publication of the eleven IT security standards is anticipated to be completed by August 31, 2017.

In addition to the preceding, the following corrective actions will be taken in FY 2017-18 to resolve this finding:

- Completion of a plan to review the controls/settings/practices resulting from IT procedure documentation to ensure the controls conform to the approved policies, standards, and procedures; and
- Completion of a timeline and plan to address identified security concerns.

Finding: Bank Account Reconciliations at the Department of Administration (2016-013)

Federal Program: N/A

Status of Finding: Corrective Action Taken

Finding: Financial Reporting Concerns for the Capital Improvement Fund (2016-014)

Federal Program: N/A

Status of Finding: Corrective Action Taken

Department of Transportation**Finding: Allocating Expenditures to the Correct Fiscal Year in the Transportation Fund (2016-015)**

Federal Program: N/A

Status of Finding: Corrective Action Taken

Office of the Commissioner of Insurance**Finding: Financial Reporting Process for the Injured Patients and Families Compensation Fund (2016-016)**

Federal Program: N/A

Status of Finding: Corrective Action Taken

University of Wisconsin System Administration

Finding: Information Technology Controls at the University of Wisconsin System (2016-12 and 2015-030)

Federal Program: Student Financial Assistance Cluster

Status of Finding: Partially Corrected

This document explains the June 30, 2017 status of the University of Wisconsin System's Corrective Action Plan (CAP) for Finding 2016-012: Information Technology Controls at the University of Wisconsin System within the Fiscal Year 2016 Single Audit Report (p. 177) as of June 30, 2017. The following bullets are from the UW System's CAP.

- **UW System institutions are actively implementing information security policies and procedures. The majority of these policies will be implemented by January 2018.**

The majority of policies were implemented at the UW System institutions by June 30, 2017. Unless otherwise noted, the policies will be implemented at the remaining institutions by January 2018.

By design, the first phase of implementation at all of the institutions is focused on central and institution-wide systems that contain low or moderate risk data. Implementation for systems that contain high risk data is pending the ongoing roll out of multifactor authentication technology at the institutions.

Institutions have timed their implementations of the training associated with the Security Awareness Policy (SYS 1032) to coincide with when the largest numbers of faculty and staff are available on contract. Two institutions have projected completion dates of 3/31/2018.

One institution will complete the implementation of the Incident Response Policy (SYS 1033) in late spring 2018.

- **Systemwide policies and procedures for Data Handling and Asset Inventory are under development and should be approved by June 2017.**

Rather than creating a separate Data Handling Policy, it was deemed that adding a Data Protections Procedure (SYS 1031.B) to the Data Classification Policy (SYS 1031) would make implementation easier and more efficient for the institutions. The procedures specify the manner and controls which must be used to protect data classified as Low, Moderate, and High Risk. The procedure is planned to be adopted on July 31, 2017, due to numerous iterations between the stakeholder groups.

Development of the Asset Inventory Policy was put on hold, pending the upcoming systemwide security assessment in spring 2018 to avoid duplication of assessment and data collection activities that will result from a new Asset Inventory Policy.

University of Wisconsin System Administration *(continued)*

- **UW System Administration is providing and funding security awareness training modules to be used by all institutions. This will comply with the systemwide training compliance requirements by June 30, 2017. Some institutions may have previously acquired their own training programs.**

Institutions have timed their implementations of the training associated with the Security Awareness Policy (SYS 1032) to coincide with when the largest numbers of faculty and staff are available. Because many faculty are not on contract in the summer, some institutions have extended their training window into the fall semester which ends mid-December 2017. Two institutions have projected completion dates of 3/31/2018.

- **UW System Administration will work with institutions to safeguard information technology settings in Student Information Systems. This may include sharing of practices across institutions, procedural changes, and instituting compensating controls.**

The Chief Information Security Officer (CISO) of UW System interacted throughout the year with the four institutions which had findings related to their Student Information Systems to monitor their progress. Additionally, the UW System CISO assisted several smaller campuses to find resources (from UW-Madison) with the expertise necessary to assist in specific remediation work. The experiences of the four institutions were relayed to the CIOs of the other institutions so they could implement similar controls. All four institutions have verified completion of the work that was necessary to address the specific issues identified.

- **UW System Administration will assist the institutions in addressing institution specific corrective actions. These efforts will be led by the Chief Information Security Officer (CISO) of UW System.**

The Chief Information Security Officer (CISO) of UW System interacted throughout the year with the four institutions which had findings related to their Student Information Systems to monitor their progress. Additionally, the UW System CISO assisted several smaller campuses to find resources (from UW-Madison) with the expertise necessary to assist in specific remediation work. The experiences of the four institutions were relayed to the CIOs of the other institutions so they could implement similar controls. All four institutions have verified completion of the work that was necessary to address the specific issues identified.

- **UW System Administration will develop procedures for assessing the level of protection provided for UW System and data by December 2017.**

In mid-June 2017, the UW System selected an external vendor to provide a security assessment of the UW System based upon a sampling of five institutions in spring 2018. The development of a Statement of Work and contract negotiations will take place during fall 2017. The assessment will be conducted in spring 2018 to provide a comprehensive review of both quantitative and qualitative information related to compliance with the control families identified in NIST SP 800-171 and NIST SP 800-53.

University of Wisconsin System Administration *(continued)*

Action	Anticipated Completion Date	Actual Completion Date
Review of first five foundational Information Security Policies and Procedures related to authentication, security awareness, data classification, incident response, and acceptable use	April 30, 2017	The extensive nature of revisions and the subsequent systemwide review have extended the anticipated completion date to July 31, 2017.
Complete Procurement of Multifactor Authentication Tool	May 30, 2017	The due diligence activities associated with the procurement have extended the anticipated completion date to August 15, 2017.
Complete UWIAC Comprehensive Information Security Plan	May 30, 2017	A draft Cybersecurity Strategy Document was completed June 7, 2017. The completion of a companion draft Information Security Operational Plan is anticipated in August 2017.
Approve Data Handling Policy	June 30, 2017	A Data Protections Procedure (SYS 1031.B) for enhanced security will be added to the Data Classification Policy (SYS 1031) with an anticipated completion date of July 31, 2017.
Approve Asset Inventory Policy	June 30, 2017	A systemwide security assessment is planned for spring 2018. This policy is on hold until the assessment is complete to inform the policy making.

■ ■ ■ ■

**State of Wisconsin Schedule of
Expenditures of Federal Awards for
the Year Ended June 30, 2017 ■**

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>				
U.S. DEPARTMENT OF AGRICULTURE:				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	DATCP	\$ 776,262	\$ 0
10.028	Wildlife Services	DNR	4,987	0
10.093	Voluntary Public Access and Habitat Incentive Program	DNR	591,300	0
10.117	AG28540WI001 Biofuel Infrastructure Partnership	PSC	1,784,680	0
10.156	Federal-State Marketing Improvement Program	DATCP	193,125	181,233
10.162	Inspection Grading and Standardization	DATCP	22,495	0
10.163	Market Protection and Promotion	DATCP	97,093	0
10.168	Farmers' Market and Local Food Promotion Program	UW Extension	12,737	0
10.170	Specialty Crop Block Grant Program - Farm Bill	DATCP	1,553,451	1,294,275
10.171	Organic Certification Cost Share Programs	DATCP	997,020	888,214
10.172	Local Food Promotion Program	UW Extension	37,635	0
10.210	Higher Education Graduate Fellowships Grant Program	UW-Madison	131,120	0
10.303	Integrated Programs (from UW-Madison)	UW Extension	13,737	0
10.304	Homeland Security Agricultural	UW-Madison	126,982	0
10.309	Specialty Crop Research Initiative (from UW-Madison)	UW Extension	8,658	0
10.310	Agriculture and Food Research Initiative (AFRI)	UW-Madison	26,516	0
10.310	Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW Extension	36,686	0
10.310	Agriculture and Food Research Initiative (AFRI)	UW Extension	922,970	665,304
	Total Federal Program 10.310		986,172	665,304
10.312	Biomass R Initiative Competitive Grants Program (BRDI) (from UW-Madison)	UW Extension	70,904	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	33,813	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW Extension	3,537	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	266,459	37,160
	Total Federal Program 10.326		303,809	37,160
10.329	Crop Protection and Pest Management Competitive Grants Program	UW-Madison	279,176	0
10.435	State Mediation Grants	DATCP	194,622	0
10.460	Risk Management Education Partnerships	UW-Madison	26,075	0
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,593,055	0
10.500	Cooperative Extension Service	UW Extension	199,762	0
10.500	Cooperative Extension Service	UW-Madison	2,170,261	0
10.500	Cooperative Extension Service	UW-Stevens Point	12,000	0
10.500	Cooperative Extension Service (from UW-Extension)	UW-Madison	66,261	0
10.500	Cooperative Extension Service	UW Extension	9,645,210	168,602
	Total Federal Program 10.500		12,093,494	168,602
10.547	CNP Prof Stds Tech Assist	DPI	65,933	0
10.547	Team Up for School Nutrition	DPI	17,036	0
	Total Federal Program 10.547		82,969	0
SNAP Cluster:				
10.551	Supplemental Nutrition Assistance Program	DHS	886,954,488	0
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	83,372,643	54,688,654
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	139,159	0
	Total SNAP Cluster		970,466,290	54,688,654
Child Nutrition Cluster:				
10.553	School Breakfast Program	DPI	53,499,100	53,499,100
10.555	National School Lunch Program	DPI	200,931,444	200,931,444
10.556	Special Milk Program for Children	DPI	1,025,031	1,025,031
10.559	Summer Food Service Program for Children	DPI	9,076,826	8,746,661
	Total Child Nutrition Cluster		264,532,401	264,202,236
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	73,501,158	18,400,096
10.558	Child and Adult Care Food Program	DPI	40,782,720	40,125,822
10.560	State Administrative Expenses for Child Nutrition	DPI	4,239,979	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	651,571	579,540
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,276,912	1,210,343
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	9,726,390	9,726,390
Total Food Distribution Cluster				<u>11,654,873</u>	<u>11,516,273</u>
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	613,828	0
10.574		Team Nutrition Grants	DPI	283,521	8,074
10.575		Farm to School Grant Program	DPI	23,695	0
10.576		Senior Farmers Market Nutrition Program	DHS	303,683	280,077
10.578		WIC Grants To States (WGS)	DHS	309,715	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	404,941	274,116
10.582		Fresh Fruit and Vegetable Program	DPI	3,324,252	3,212,454
10.652		Forestry Research	DNR	75,562	0
10.664		Cooperative Forestry Assistance	DNR	2,367,997	331,870
10.664		Cooperative Forestry Assistance	DATCP	(1,184)	0
Total Federal Program 10.664				<u>2,366,813</u>	<u>331,870</u>
Forest Service Schools and Road Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,279,100	1,279,100
Total Forest Service Schools and Road Cluster				<u>1,279,100</u>	<u>1,279,100</u>
10.674	14-CA-1142004	Statewide Wood Energy Teams	PSC	62,740	0
10.675		Urban and Community Forestry Program	DNR	208,721	0
10.676		Forest Legacy Program	DNR	7,274	0
10.678		Forest Stewardship Program	DNR	84,424	0
10.680		Forest Health Protection	DNR	227,875	0
10.771		Rural Cooperative Development Grants (from UW-Madison)	UW Extension	3,198	0
10.771		Rural Cooperative Development Grants	UW-Madison	178,012	50,000
Total Federal Program 10.771				<u>181,210</u>	<u>50,000</u>
10.902		Soil and Water Conservation	DATCP	30,543	0
10.902		Soil and Water Conservation	UW Extension	32,668	0
10.902		Soil and Water Conservation	UW-Madison	23,005	0
Total Federal Program 10.902				<u>86,216</u>	<u>0</u>
10.912		Environmental Quality Incentives Program (from UW-Extension)	UW-Madison	13,099	0
10.912		Environmental Quality Incentives Program	UW Extension	178,903	4,486
Total Federal Program 10.912				<u>192,002</u>	<u>4,486</u>
10.914		Wildlife Habitat Incentive Program	DNR	65,314	0
10.950		Agricultural Statistics Reports	DATCP	42,258	0
10.868	58-013-396028867	Renewable Energy Development Assistance	PSC	24,964	0
Other Federal Financial Assistance:					
N/A	10.15-9100-1453-CA	Critical Links to Human Thriving Workshop	UW-Madison	3,478	0
N/A	10.15-PA-11091300-106	Lake Superior Landscape Restoration Partnership	UW Extension	11,341	0
N/A	10.16-CS-11091300-074	Chequamegon-Nicolet Groundwater	UW Extension	2,939	0
N/A	10.Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	323,195	0
N/A	10.R934b - 57-3655-14-0177	Remodeling & Boiler Upgrade	UW-Madison	72,458	0
Subtotal Direct Programs				<u>1,400,740,498</u>	<u>397,608,046</u>
SubGrants:					
10.025	15-DG-11420004-034-1, '16-01-11	Plant and Animal Disease, Pest Control, and Animal Care (from Gypsy Moth Slow the Spread Foundation)	DATCP	717,120	0
10.215	Subawards H003040111, H003679404, H003679410, H004403712 & H004991203	Sustainable Agriculture Research and Education (from University of Minnesota)	UW Extension	111,708	26,194
10.303	Subaward RC105240D	Integrated Programs (from Michigan State University)	UW Extension	13,258	0
10.304	RC101676UW	Homeland Security Agricultural (from Michigan State University)	UW-Madison	4,212	0
10.310	A15-0007-S001	Agriculture and Food Research Initiative (AFRI) (from Illinois Institute of Technology)	UW-Madison	9,572	0
10.310	S11207	Agriculture and Food Research Initiative (AFRI) (from Kansas State University)	UW Extension	27,720	0
10.310	SUBAWARD 115808- G003304	Agriculture and Food Research Initiative (AFRI) (from Washington State University)	UW Extension	202	0
10.310	SUBAWARD 8000041935- AG	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW Extension	130,586	0

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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>					
10.311	2015-70017-23896	Beginning Farmer and Rancher Development Program (from Easter Seals of WI)	DATCP	29,360	0
10.311	2015-70017-23896	Beginning Farmer and Rancher Development Program (from Easter Seals Wisconsin)	UW-Madison	11,666	0
10.311	DGA 2015-70017-22879	Beginning Farmer and Rancher Development Program (from Dairy Grazing Apprenticeship)	UW-Madison	22,742	0
10.311	LAT AMF MOU	Beginning Farmer and Rancher Development Program (from American Farmland Trust)	UW-Madison	378	0
10.500	25-6324-0150-008	Cooperative Extension Service (from University of Nebraska)	DATCP	29,330	0
10.500	H005722908	Cooperative Extension Service (from University of Minnesota)	UW Extension	43,127	0
10.500	Subaward 17-037	Cooperative Extension Service (from University of New Hampshire)	UW Extension	5,910	0
10.500	Subawards S16086, S16135, S17127 & S17161	Cooperative Extension Service (from Kansas State University)	UW Extension	37,705	0
10.500		Cooperative Extension Service (from Extension Foundation)	UW Extension	9,488	0
10.652	UWMFS-2016	Forestry Research (from Southeast Wisconsin Invasive Species Consortium Inc)	UW-Milwaukee	3,530	0
10.680	USDA-APHIS- AP17PPQFO000C411, '17-06	Forest Health Protection (from Gypsy Moth Slow the Spread Foundation)	DATCP	20,370	0
10.771	58-013-391128018	Rural Cooperative Development Grants (from Cooperative Network)	UW-Madison	(61)	0
10.871	54-009-0237044533	Socially-Disadvantaged Groups Grant (from Cooperative Development Foundation)	UW-Madison	45,464	0
10.902	6774-16-AM-02	Soil and Water Conservation (from Winrock International)	UW Extension	12,643	0
10.912	69-3A75-12-227 / 214426	Environmental Quality Incentives Program (from University of Arkansas)	UW-Platteville	1,484	0
10.912	Subaward 2017-19-07-CIG	Environmental Quality Incentives Program (from Minnesota Agricultural Water Resource Center)	UW Extension	56,425	0
N/A	10.550, Subaward H004991238	Food Distribution (from University of Minnesota)	UW Extension	861	0
N/A	10.Subaward 018000.340753.25	Stronger Economies Together (from Mississippi State University)	UW Extension	15,083	0
		Subtotal Subgrants		1,359,883	26,194
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		1,402,100,381	397,634,240
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development Technical Assistance	UW Extension	90,371	0
11.303		Economic Development Technical Assistance	UW-Stout	42,374	0
11.303		Economic Development Technical Assistance	UW-Milwaukee	131,861	115,637
11.303		Economic Development Technical Assistance	UW-Parkside	117,377	117,377
		Total Federal Program 11.303		381,983	233,014
11.407		Interjurisdictional Fisheries Act of 1986	DNR	17,291	0
11.417		Sea Grant Support	UW-Madison	94,270	0
11.417		Sea Grant Support (from UW-Madison)	UW Extension	46,713	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	63,977	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	16,296	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	3,275	0
		Total Federal Program 11.417		224,531	0
11.419		Coastal Zone Management Administration Awards	DOA	2,130,092	735,570
11.420		Coastal Zone Management Estuarine Research Reserves	UW Extension	388,019	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	153,304	0
		Total Federal Program 11.420		541,323	0
11.429		Marine Sanctuary Program	UW-Madison	7,217	0
11.429		Marine Sanctuary Program	UW-Superior	49,028	0
		Total Federal Program 11.429		56,245	0
11.463		Habitat Conservation	UW-Madison	11,657	0
11.549		State and Local Implementation Grant Program	DOJ	724,867	140,429
11.999		Marine Debris Program	UW-Madison	6,599	0
		Other Federal Financial Assistance:			
N/A	11.IPA	Interagency Personnel Agreements	UW-Madison	74,187	0
		Subtotal Direct Programs		4,168,775	1,109,013

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FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
11.012	IOOS-BEACHMOD	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Madison	57,119	0
11.302	SUBAWARD 2015.1	Economic Development Support for Planning Organizations (from Mississippi River Regional Planning Commission)	UW Extension	6,423	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	1,171,356	0
Subtotal Subgrants				1,234,898	0
TOTAL U.S. DEPARTMENT OF COMMERCE				5,403,673	1,109,013
U.S. DEPARTMENT OF DEFENSE:					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	36,416	0
12.217	FVAP	Electronic Absentee Systems for Elections	Elections	195,336	0
12.400		Military Construction, National Guard	DMA	92,125	92,125
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	37,592,838	0
12.404		National Guard ChalleNGe Program	DMA	3,728,668	0
12.431		Basic Scientific Research	UW-Madison	18,765	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Milwaukee	94,015	0
12.900		Language Grant Program	UW-Madison	16,629	0
12.903		GenCyber Grants Program	UW-Green Bay	2,352	0
Other Federal Financial Assistance:					
N/A	12.IPA	Interagency Personnel Agreements	UW-Milwaukee	35,717	0
N/A	12.W912J2-13-P-0024	Maroon Platoon	UW-La Crosse	10,000	0
Subtotal Direct Programs				41,822,861	92,125
Subgrants:					
12.357	2603-UWI-2-GO-017-PO3 & 2603-UWI-2-GO-051- PO4	ROTC Language and Culture Training Grants (from Institute of International Education)	UW-Madison	338,498	0
12.420	1652215	Military Medical R (from Medical College of Wisconsin)	UW-Madison	359,335	0
12.550	0054-UWI-20, 0054-UWI- 20-SAFI-280-PO3, 0054- UWI-20-SAFI-280-PO4, 2340-UWI-2, 2340-UWI-2- AM-103-PO2, 2340-UWI-2- BOOK-083-PO1, & NSEP- U631073-UWISC-RUS	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	807,112	171,243
12.617	ST1564-16-01	Economic Adjustment Assistance for State Governments (from City of Oshkosh)	UW-Oshkosh	12	0
12.617	ST1564-16-01	Economic Adjustment Assistance for State Governments (from East Central Wisconsin Regional Planning Commission (ECWRPC)	UW-Oshkosh	14,912	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from Academy of Applied Science)	UW-La Crosse	3,333	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering (from JSHS)	UW-La Crosse	18,192	0
12.900	H98230-16-1-0216	Language Grant Program (from National Foreign Language Center)	UW-Madison	86,484	0
Subtotal Subgrants				1,627,878	171,243
TOTAL U.S. DEPARTMENT OF DEFENSE				43,450,739	263,368
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Dispute Resolution	DSPS	30	0
CDBG-State Administered CDBG Cluster:					
14.228		Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii	DOA	26,889,495	25,800,741
14.255		ARRA-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded)	DOA	(2,125)	0
Total CDBG-State Administered CDBG Cluster				26,887,370	25,800,741
14.231		Emergency Solutions Grant Program	DOA	3,463,634	3,350,212
14.238		Shelter Plus Care	DOA	237,806	237,806
14.239		HOME Investment Partnerships Program	DOA	9,063,936	8,324,237
14.241		Housing Opportunities for Persons with Aids	DOA	522,061	506,463
Subtotal Direct Programs				40,174,837	38,219,459

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FOR THE YEAR ENDED JUNE 30, 2017

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:					
14.218	AGMT 05/05/16 & 05/18/16	Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW Extension	34,371	0
		Subtotal Subgrants		<u>34,371</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>40,209,208</u>	<u>38,219,459</u>
DEPARTMENT OF THE INTERIOR:					
15.035		Forestry on Indian Lands	DNR	60,831	0
15.226		Payments in Lieu of Taxes	DNR	3,443,977	3,443,977
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	10,139,139	392,265
15.611		Wildlife Restoration and Basic Hunter Education	DNR	16,840,863	290,217
Total Fish and Wildlife Cluster				<u>26,980,002</u>	<u>682,482</u>
15.608		Fish and Wildlife Management Assistance	DNR	40,105	5,692
15.614		Coastal Wetlands Planning, Protection and Restoration Program	DNR	25,000	25,000
15.615		Cooperative Endangered Species Conservation Fund	DNR	58,144	28,814
15.616		Clean Vessel Act	DNR	34,729	33,479
15.622		Sportfishing and Boating Safety Act	DNR	73,500	73,500
15.623		North American Wetlands Conservation Fund	DNR	104,965	0
15.630		Coastal Program	DNR	2,116	0
15.630		Coastal	UW-Madison	130	0
Total Federal Program 15.630				<u>2,246</u>	<u>0</u>
15.634		State Wildlife Grants	DNR	1,064,679	40,200
15.657		Endangered Species Conservation Recovery Implementation Funds	DNR	35,589	0
15.662		Great Lakes Restoration	DNR	1,018,624	0
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	98,199	98,199
15.669		Cooperative Landscape Conservation	DNR	78,811	0
15.670		Adaptive Science	UW-Oshkosh	33,376	0
15.808		U.S. Geological Survey Research and Data Collection	DNR	7,239	0
15.808		U.S. Geological Survey Research and Data Collection	UW Extension	50,993	0
Total Federal Program 15.808				<u>58,232</u>	<u>0</u>
15.810		National Cooperative Geologic Mapping	UW Extension	133,058	0
15.814		National Geological and Geophysical Data Preservation	UW Extension	38,151	0
15.817		National Geospatial Program: Building the National Map	DOA	1,124,933	1,124,933
15.904		Historic Preservation Fund Grants-In-Aid	WHS	888,112	109,692
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	846,765	776,915
15.922		North American Graves Protection and Repatriation Act	WHS	43,014	0
15.925		National Maritime Heritage Grants Program	WHS	45,096	0
15.944		Natural Resource Stewardship	DNR	740,000	0
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW Extension	61,232	0
15.954		National Park Service Conservation, Protection, Outreach, and Education	UW Extension	57,566	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	623,901	0
15.980		National Ground-Water Monitoring Network	UW Extension	56,835	0
Subtotal Direct Programs				<u>37,869,672</u>	<u>6,442,883</u>
Subgrants:					
15.020		Aid to Tribal Governments (from Red Cliff Band of Lake Superior Chippewa)	UW-Madison	53,370	0
15.662	0501.14.044507	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Milwaukee	49,857	0
15.805	078687-15717 - 2015-06806-07	Assistance to State Water Resources Research Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	23,825	0
Subtotal Subgrants				<u>127,052</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR				<u>37,996,724</u>	<u>6,442,883</u>
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOJ	314,377	0
16.017		Sexual Assault Services Formula Program	DOJ	408,087	373,653
16.523		Juvenile Accountability Block Grants	DOJ	107,942	92,504
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOJ	444,313	315,281
16.543		Missing Children's Assistance	DOJ	288,961	79,957

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	16,479	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	143,560	114,010
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DPI	95,158	49,179
16.571		Public Safety Officers' Benefits Program	DOJ	46,580	0
16.575		Crime Victim Assistance	DOJ	18,091,193	17,307,463
16.576		Crime Victim Compensation	DOJ	1,008,040	939,744
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	45,186	38,160
16.585		Drug Court Discretionary Grant	DOJ	6,236	3,002
16.588		Violence Against Women Formula Grant	DOJ	2,469,158	1,904,112
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	45,479	8,208
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	196,203	172,393
16.606		State Criminal Alien Assistance Program	DOC	1,055,031	0
16.609		Project Safe Neighborhoods	DOJ	130,706	129,638
16.710		Public Safety Partnership and Community Policing	DOJ	698,163	560,168
16.710		Public Safety Partnership and Community Policing Grants	UW-Madison	23,339	0
		Total Federal Program 16.710		721,502	560,168
16.734		National Crime Statistics Exchange	DOJ	137,073	0
16.735		PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	DOC	82,757	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	2,996,843	2,257,871
16.741		DNA Backlog Reduction Program	DOJ	1,158,139	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	146,697	29,205
16.746		Capital Case Litigation Initiative	UW-Madison	(8,670)	0
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	108,108	0
16.751		Edward Byrne Memorial Competitive Grant Program	DOJ	82,344	82,344
16.754		Harold Rogers Prescription Drug Monitoring Program FFY 14	DSPS	101,112	0
16.754		Harold Rogers Prescription Drug Monitoring Program FFY 15	DSPS	404,418	0
		Total Federal Program 16.754		505,530	0
16.812		Second Chance Act Reentry Initiative	DOC	70,915	0
16.812		Second Chance Act Reentry Initiative	DOJ	520	0
		Total Federal Program 16.812		71,435	0
16.813		NICS Act Record Improvement Program	DOJ	43,311	0
16.817	BJA-2015-4080	BJA FY 15 Smart Defense Initiative Answering Gideon's Call: Improving Public Defense Delivery Systems	SPDB	263,293	0
16.820		Postconviction Testing of DNA Evidence to Exonerate the Innocent	UW-Madison	293,660	0
16.833		National Sexual Assault Kit Initiative	DOJ	546,325	119,043
Other Federal Financial Assistance:					
N/A	16.2016-129	Domestic Cannabis Eradication/Suppression Program 2016	DOJ	60,614	22,704
N/A	16.2017-130	Domestic Cannabis Eradication/Suppression Program 2017	DOJ	53,431	26,466
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	23,976	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	27,996	0
N/A		US Marshals Fugitive Task Force	DOJ	6,050	0
N/A	16.2012-UMWX-0178	COPS Hiring Program	UW-Madison	2,114	0
N/A	16.IPA	Interagency Personnel Agreements	UW-Madison	32,818	0
		Subtotal Direct Programs		32,268,035	24,625,105
Subgrants:					
16.582		Crime Victim Assistance/Discretionary Grants (from Sojourner Family Peace Center)	UW-Milwaukee	3,489	0
16.726	AGMT 02/09/16 & 03/22/17	Juvenile Mentoring Program (from National 4-H Council)	UW Extension	63,637	0
		Subtotal Subgrants		67,126	0
		TOTAL U.S. DEPARTMENT OF JUSTICE		32,335,161	24,625,105
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,232,162	0
17.005		Compensation and Working Conditions	UW-Madison	171,979	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	14,531,209	0
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,650,206	0
17.804		Local Veterans' Employment Representative Program	DWD	1,260,878	0
		Total Employment Services Cluster		17,442,293	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>					
17.225		Unemployment Insurance	DWD	527,007,572	0
17.235		Senior Community Service Employment Program	DHS	1,834,139	1,725,819
17.245		Trade Adjustment Assistance	DWD	4,689,525	0
WIOA Cluster:					
17.258		WIOA Adult Program	DWD	10,812,895	9,988,187
17.259		WIOA Youth Activities	DWD	11,614,102	10,697,091
17.278		WIOA Dislocated Worker Formula Grants	DWD	15,097,305	13,231,759
Total WIOA Cluster				<u>37,524,302</u>	<u>33,917,037</u>
17.268		H-1B Job Training Grants	DWD	677,246	421,068
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	174,700	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	158,873	0
17.277		WIOA National Dislocated Worker Grants/WIA National Emergency Grants	DWD	868,785	826,822
17.281		WIOA Dislocated Worker National Reserve Technical Assistance and Training	DWD	776	0
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	WTCS	188,124	0
17.285		Apprenticeship USA Grants	DWD	40,820	0
17.502		Occupational Safety and Health Susan Harwood Training Grants	UW-Milwaukee	83,944	0
17.504		Consultation Agreements	UW-Madison	3,879,543	0
17.600		Mine Health and Safety Grants (FFY15)	DSPS	2,660	0
17.600		Mine Health and Safety Grants (FFY16)	DSPS	119,969	0
17.600		Mine Health and Safety Grants (FFY17)	DSPS	49,172	0
Total Federal Program 17.600				<u>171,801</u>	<u>0</u>
Subtotal Direct Programs				<u>596,146,584</u>	<u>36,890,746</u>
Subgrants:					
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (from University of Florida)	UW-Stout	92,872	50,670
Subtotal Subgrants				<u>92,872</u>	<u>50,670</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>596,239,456</u>	<u>36,941,416</u>
U.S. DEPARTMENT OF STATE:					
19.009		Academic Exchange Programs - Undergraduate Programs	UW-La Crosse	17,821	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	64,032	0
Subtotal Direct Programs				<u>81,853</u>	<u>0</u>
Subgrants:					
19.009	FY16-YALI-PM-UW-01 & FY17-YALI-PM-UW-02	Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	114,897	0
19.009		Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Stout	73,122	0
19.022		Educational and Cultural Exchange Programs Appropriation Overseas Grants (from International Research & Exchanges Board Inc)	UW-Stout	79,952	0
19.400	3216_UWMadison_9-12-16	Academic Exchange Programs - Graduate Students (from Institute of International Education)	UW-Madison	144,603	0
19.415	S-ECAGD-15-CA-1045 & S-ECAGD-16-CA-1077-UW-200388	Professional and Cultural Exchange Programs - Citizen Exchanges (from American Council for International Education)	UW-Madison	102,518	0
N/A	19.CONT 06/30/2016	Global Undergraduate Exchange Program in Eurasia & Central Asia (from International Research & Exchanges Board Inc)	UW Colleges	139	0
Subtotal Subgrants				<u>515,231</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF STATE				<u>597,084</u>	<u>0</u>
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	36,632,293	1,876,834
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction	DOT	701,324,128	12,130,034
20.205		Highway Planning and Construction Revolving Loan Balance	DOT	1,969,792	0
20.219		Recreational Trails Program	DNR	2,672,174	2,011,610
Total Highway Planning and Construction Cluster				<u>705,966,094</u>	<u>14,141,644</u>
20.215		Highway Training and Education	DOT	42,304	0
20.215		Highway Training and Education	UW-Madison	7,767	0
Total Federal Program 20.215				<u>50,071</u>	<u>0</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.218		National Motor Carrier Safety	DOT	6,055,938	1,624
20.232		Commercial Driver's License Program Improvement Grant	DOT	481,329	0
20.314		Railroad Development	DOT	34,643	0
20.505		Metropolitan Transportation Planning	DOT	356,312	61,870
20.509		Formula Grants for Rural Areas	DOT	16,504,593	11,583,848
Transit Services Programs Cluster:					
20.513		Enhanced Mobility for Seniors and Individuals with Disabilities	DOT	2,482,240	314,202
		Total Transit Services Program Cluster		2,482,240	314,202
Federal Transit Cluster:					
20.526		Bus and Bus Facilities Formula Program	DOT	25,070	25,070
		Total Federal Transit Cluster		25,070	25,070
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	55,693	0
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	5,188,435	2,136,211
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	279,290	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	4,948	0
20.616		National Priority Safety Programs	DOT	4,888,890	1,858,188
		Total Highway Safety Cluster		10,361,563	3,994,399
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	34,280	0
20.700		Pipeline Safety Program Base Grants	PSC	424,418	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	356,993	176,601
		Subtotal Direct Programs		779,821,530	32,176,092
Subgrants:					
N/A	20.AGMT 02/24/16	Pedestrian Safety (from Green Bay Police Department)	UW-Green Bay	513	0
		Subtotal Subgrants		513	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				779,822,043	32,176,092
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,534,843	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				1,534,843	0
FEDERAL COMMUNICATIONS COMMISSION:					
N/A	32.DA 12-1050	National Deaf-Blind Equipment Distribution Program	PSC	164,993	164,993
TOTAL FEDERAL COMMUNICATIONS COMMISSION				164,993	164,993
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property	DOA	156,495	0
39.011	H101	Election Reform Payments	Elections	479,816	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				636,311	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science (from UW-Green Bay)	UW-Milwaukee	1,466	0
43.001		Science (from UW-Madison)	UW Extension	60,151	0
		Total Federal Program 43.001		61,617	0
43.002		Aeronautics	UW-Milwaukee	(97)	0
Other Federal Financial Assistance:					
N/A	43.12/10-5/1	Promoting Women in Physics and Astronomy (from UW-Green Bay)	UW-La Crosse	154,950	0
		Subtotal Direct Programs		216,470	0
Subgrants:					
43.001		Science (from Wisconsin Space Grant Consortium)	UW-Milwaukee	1,250	0

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FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
43.008	43. Prime# NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Superior	2,670	0
43.008		Education (from Carthage College)	UW-Stout	280	0
43.008		Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	8,921	0
		Subtotal Subgrants		<u>13,121</u>	<u>0</u>
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		<u>229,591</u>	<u>0</u>
NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:					
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Stevens Point	20,000	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-Whitewater	12,800	0
45.024		Promotion of the Arts Grants to Organizations and Individuals	UW-La Crosse	13,452	0
		Total Federal Program 45.024		<u>46,252</u>	<u>0</u>
45.025	15-6100-2053	Promotion of the Arts-Partnership Agreements	Tourism	124,256	41,882
45.025	16-6100-2020	Promotion of the Arts-Partnership Agreements	Tourism	688,592	609,726
		Total Federal Program 45.025		<u>812,848</u>	<u>651,608</u>
45.129		Promotion of the Humanities Federal/State Partnership	Wisconsin Humanities Council	813,240	99,911
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	350	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-Green Bay	1,600	0
45.129		Promotion of the Humanities Federal/State Partnership	UW-La Crosse	8,353	0
45.129		Promotion of the Humanities Federal/State Partnership (from Wisconsin Humanities Council)	UW-La Crosse	1,980	0
		Total Federal Program 45.129		<u>825,523</u>	<u>99,911</u>
45.130		Promotion of the Humanities Challenge Grants	UW-Milwaukee	13,225	0
45.149		National Digital Newspaper Program	WHS	129,292	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW Extension	4,170	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Milwaukee	(11,486)	0
45.149		Promotion of the Humanities Division of Preservation and Access	UW-Madison	56,543	0
		Total Federal Program 45.149		<u>178,519</u>	<u>0</u>
45.161		Promotion of the Humanities Research	UW-Milwaukee	25,598	16,571
45.162		Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	UW-Madison	6,287	0
45.163		Promotion of the Humanities Professional Development	UW-Eau Claire	18,397	0
45.310		Grants to States	DPI	2,188,946	707,954
45.313		Laura Bush 21st Century Librarian Program	Wisconsin Humanities Council	49,955	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	52,378	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	85,842	0
		Total Federal Program 45.313		<u>188,175</u>	<u>0</u>
		Subtotal Direct Programs		<u>4,303,770</u>	<u>1,476,044</u>
		Subgrants:			
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Whitewater	4,000	0
45.161	GH10090 147293	Promotion of the Humanities Research (from University of Virginia)	UW-Milwaukee	12,417	0
45.164	ALA PPO Grant #LA105798	Promotion of the Humanities Public Programs (from American Library Association)	UW-Green Bay	141	0
45.313	AGMT 11-10-2010	Laura Bush 21st Century Librarian Program (from University of Illinois-Urbana-Champaign)	UW-Madison	(6,000)	0
		Subtotal Subgrants		<u>10,558</u>	<u>0</u>
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES		<u>4,314,328</u>	<u>1,476,044</u>
NATIONAL SCIENCE FOUNDATION:					
N/A	47.AGMT 07/01/14	STEM Study	UW-La Crosse	2,000	0
		TOTAL NATIONAL SCIENCE FOUNDATION		<u>2,000</u>	<u>0</u>
U.S. SMALL BUSINESS ADMINISTRATION:					
59.037		Small Business Development Centers	UW Extension	800,159	0
59.037		Small Business Development Centers	UW-Stevens Point	60,518	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	125,185	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	160,136	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>				
59.037	Small Business Development Centers (from UW-Extension)	UW-Milwaukee	148,389	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Madison	293,604	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Parkside	90,588	0
59.037	Small Business Development Centers (from UW-Extension)	UW-River Falls	62,642	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Stout	21,389	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Stevens Point	8,869	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Superior	38,469	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Whitewater	106,681	0
59.037	Small Business Development Centers (from UW-Extension)	UW-La Crosse	100,404	0
59.037	Small Business Development Centers (from UW-Extension)	UW-Oshkosh	95,755	0
	Total Federal Program 59.037		2,112,788	0
59.058	Federal and State Technology Partnership Program	UW Extension	93,581	0
59.061	State Trade Expansion	DATCP	18,847	0
	TOTAL U.S. SMALL BUSINESS ADMINISTRATION		2,225,216	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:				
64.005	Grants to States for Construction of State Home Facilities	DVA	156,873	0
64.014	Veterans State Domiciliary Care	DVA	502,276	0
64.015	Veterans State Nursing Home Care	DVA	46,421,973	0
64.024	VA Homeless Providers Grant and Per Diem Program	DVA	1,176,462	0
64.101	Burial Expenses Allowance for Veterans	DVA	1,057,402	0
64.124	All-Volunteer Force Educational Assistance	DWD	9,436	0
64.203	State Cemetery Grants	DVA	232,854	0
	Other Federal Financial Assistance:			
N/A	64.IPA Interagency Personnel Agreements	UW-Madison	1,560,447	0
	64.V101 223B Reimbursement Contract - State Approving Agency	DVA	248,097	0
	TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		51,365,820	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
66.001	Air Pollution Control Program Support	DNR	2,657,929	
66.032	State Indoor Radon Grants	DHS	201,548	144,851
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	710,050	0
66.040	State Clean Diesel Grant Program	DNR	247,220	239,173
66.204	Multipurpose Grants to States and Tribes	DHS	1,292	0
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	DNR	311,591	0
66.432	State Public Water System Supervision	DNR	3,472,000	0
66.433	State Underground Water Source Protection	DNR	77,310	0
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW Extension	25,737	20,056
66.454	Water Quality Management Planning	DNR	324,222	146,000
	Clean Water State Revolving Fund Cluster:			
66.458	Capitalization Grants for Clean Water State Revolving Funds	DNR	41,138,234	37,614,668
	Total Clean Water Revolving Fund Cluster		41,138,234	37,614,668
66.460	Nonpoint Source Implementation Grants	DNR	1,349,640	658,529
66.461	Regional Wetland Program Development Grants	DNR	483,198	162,790
66.461	Regional Wetland Program Development Grants	UW-Stevens Point	1,672	0
66.461	Regional Wetland Program Development Grants (from UW-Stevens Point)	UW Extension	(81)	0
66.461	Regional Wetland Program Development Grants	UW Extension	83,813	60,227
	Total Federal Program 66.461		568,602	223,017
	Drinking Water State Revolving Fund Cluster:			
66.468	Capitalization Grants for Drinking Water State Revolving Funds	DNR	17,265,548	12,711,684
	Total Drinking Water State Revolving Fund Cluster		17,265,548	12,711,684
66.469	Great Lakes Program	DNR	2,955,037	317,737
66.469	Great Lakes Program	DHS	628,347	0
66.469	Great Lakes Program (from UW-Madison)	UW Extension	27,280	0
	Total Federal Program 66.469		3,610,664	317,737
66.472	Beach Monitoring and Notification Program Implementation Grants	DNR	210,607	0

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	16,736	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	6,217	0
66.605		Performance Partnership Grants	DNR	10,152,900	20,701
66.605		Performance Partnership Grants	DATCP	622,000	0
Total Federal Program 66.605				<u>10,774,900</u>	<u>20,701</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	135,150	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	409,583	0
66.708	00E01511	Pollution Prevention Grants Program (M-Power)	PSC	74,731	0
66.801		Hazardous Waste Management State Program Support	DNR	2,073,418	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	662,905	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DATCP	579,080	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,289,236	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	53,243	0
66.817		State and Tribal Response Program Grants	DNR	1,016,464	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	942,869	760,380
66.951		Environmental Education Grants	UW Extension	23,993	1,160
66.951		Environmental Education Grants	UW-Madison	97,369	12,506
Total Federal Program 66.951				<u>121,362</u>	<u>13,666</u>
66.999	KENOSHA ENV	Kenosha Environmental Settlement	DNR	4,212	0
Subtotal Direct Programs				<u>90,332,300</u>	<u>52,870,462</u>
Subgrants:					
66.436	Subaward H005496401	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (from University of Minnesota)	UW Extension	4,225	0
Subtotal Subgrants				<u>4,225</u>	<u>0</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>90,336,525</u>	<u>52,870,462</u>
NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	100,000	0
TOTAL NUCLEAR REGULATORY COMMISSION				<u>100,000</u>	<u>0</u>
U.S. DEPARTMENT OF ENERGY:					
81.041		ARRA-State Energy Program Revolving Loan Fund	PSC	14,896,913	0
81.041	DE-EE0007494	SEP Formula - PY16	PSC	314,098	17,219
81.041	DE-EE0006222	SEP Formula - PY15	PSC	332,736	182,611
Total Federal Program 81.041				<u>15,543,747</u>	<u>199,830</u>
81.042		Weatherization Assistance for Low Income Persons	DOA	8,106,294	6,599,177
81.049		Office of Science Financial Assistance Program	UW-Madison	30,293	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	387,519	0
81.119	DE-EE0006500	MEETAP - Competitive Grant	PSC	102,863	0
Subtotal Direct Programs				<u>24,170,716</u>	<u>6,799,007</u>
Subgrants:					
N/A	81.IPA 177808	Interagency Personnel Agreements (from Battelle Energy Alliance)	UW-Madison	53,684	0
Subtotal Subgrants				<u>53,684</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF ENERGY				<u>24,224,400</u>	<u>6,799,007</u>
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-Basic Grants to States	WTCS	6,497,002	5,498,177
84.004		Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	UW Colleges	80,617	0
84.010		Title I Grants to Local Educational Agencies	DPI	216,595,077	211,602,830
84.011		Migrant Education-State Grant Program	DPI	581,208	354,610
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	2,091,491	2,074,910

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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>				
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	392,792	0
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	3,144,158	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	134,097	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-Milwaukee)	UW-Madison	3,000	0
Total Federal Program 84.015			3,674,047	0
84.022	Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	139,388	0
Special Education Cluster:				
84.027	Special Education-Grants to States	DPI	206,279,191	193,002,356
84.173	Special Education-Preschool Grants	DPI	8,606,605	8,253,617
Total Special Education Cluster			214,885,796	201,255,973
84.031	Higher Education Institutional Aid	UW-Stevens Point	377,137	0
TRIO Cluster:				
84.042	TRIO Student Support Services	UW Colleges	616,142	0
84.042	TRIO Student Support Services	UW-Eau Claire	588,319	0
84.042	TRIO Student Support Services	UW-Milwaukee	306,994	0
84.042	TRIO Student Support Services	UW-Madison	417,994	0
84.042	TRIO Student Support Services	UW-Parkside	294,038	0
84.042	TRIO Student Support Services	UW-Platteville	552,098	0
84.042	TRIO Student Support Services	UW-River Falls	268,637	0
84.042	TRIO Student Support Services	UW-Stout	526,027	0
84.042	TRIO Student Support Services	UW-Superior	261,590	0
84.042	TRIO Student Support Services	UW-La Crosse	359,053	0
84.042	TRIO Student Support Services	UW-Oshkosh	608,274	0
84.044	TRIO Talent Search	DPI	222,684	0
84.044	TRIO Talent Search	UW-Milwaukee	329,490	0
84.044	TRIO Talent Search	UW-Stout	45,621	0
84.047	TRIO Upward Bound	DPI	251,004	0
84.047	TRIO Upward Bound	UW-Eau Claire	334,117	0
84.047	TRIO Upward Bound	UW-Green Bay	690,370	0
84.047	TRIO Upward Bound	UW-Milwaukee	958,733	0
84.047	TRIO Upward Bound	UW-River Falls	321,609	0
84.047	TRIO Upward Bound	UW-Stevens Point	455,968	0
84.047	TRIO Upward Bound	UW-Superior	225,006	0
84.047	TRIO Upward Bound	UW-Whitewater	246,585	0
84.047	TRIO Upward Bound	UW-La Crosse	372,561	0
84.066	TRIO Educational Opportunity Centers	UW-Milwaukee	210,493	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Eau Claire	268,431	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Milwaukee	200,552	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Madison	285,158	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-River Falls	226,408	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Stout	204,280	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Superior	215,860	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Whitewater	212,105	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-La Crosse	231,419	0
84.217	TRIO McNair Post-Baccalaureate Achievement	UW-Oshkosh	250,467	0
Total TRIO Cluster			11,558,087	0
84.048	Career and Technical Education-Basic Grants to States	WTCS	20,588,222	18,426,484
84.116	Fund for the Improvement of Postsecondary Education	UW-Milwaukee	465,344	75,889
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	61,039,641	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.129		Rehabilitation Long-Term Training	UW-Milwaukee	45,312	0
84.129		Rehabilitation Long-Term Training	UW-Madison	265,035	0
84.129		Rehabilitation Long-Term Training	UW-Stout	189,781	0
		Total Federal Program 84.129		500,128	0
84.133		National Institute on Disability and Rehabilitation Research (from UW-Madison)	UW-Stout	41,604	0
84.144		Migrant Education-Coordination Program	DPI	42,740	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	207,602	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	700,877	700,877
84.181		Special Education-Grants for Infants and Families	DHS	6,302,821	5,794,557
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	1,002,542	0
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	408,522	0
84.196		Education for Homeless Children and Youth	DPI	997,933	783,842
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	217,416	0
84.206		Javits Gifted and Talented Students Education	DPI	236,876	0
84.263		Rehabilitation Training Experimental and Innovative Training	UW-Stout	403,815	202,106
84.282		Charter Schools	DPI	299,895	288,465
84.287		Twenty-First Century Community Learning Centers	DPI	15,935,177	15,162,680
84.305		Education Research, Development and Dissemination	UW-Madison	811,887	0
84.323		Special Education-State Personnel Development	DPI	1,449,579	418,379
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	587,937	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	322,932	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	173,942	0
		Total Federal Program 84.325		1,084,811	0
84.326	5144044	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	133,991	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	4,382,756	2,500,000
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Oshkosh	(28,476)	0
		Total Federal Program 84.334		4,354,280	2,500,000
84.335		Child Care Access Means Parents in School	UW-Milwaukee	270,623	0
84.350		Transition to Teaching	DPI	(256)	0
84.358		Rural Education	DPI	509,857	485,700
84.365		English Language Acquisition State Grants	DPI	8,202,495	7,974,142
84.365		English Language Acquisition State Grants	UW-Milwaukee	412,124	0
84.365		English Language Acquisition State Grants	UW-Oshkosh	317,520	0
		Total Federal Program 84.365		8,932,139	7,974,142
84.366		Mathematics and Science Partnerships	DPI	1,669,125	1,472,878
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	DPI	33,685,299	32,426,911
84.367	17-0111	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Madison	41	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Eau Claire	103,165	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Milwaukee	17,033	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Milwaukee	162,530	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Madison	121,630	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Platteville	99,459	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-River Falls	103,352	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Whitewater	3,270	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW System Administration	34,330	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Stout	62,330	31,665
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Oshkosh	106,951	0
Total Federal Program 84.367				34,499,390	32,458,576
84.368		Grants for Enhanced Assessment Instruments	DPI	261,835	0
84.369		Grants for State Assessments and Related Activities	DPI	5,588,374	0
84.372		Statewide Longitudinal Data Systems	DPI	914,731	0
84.377		School Improvement Grants	DPI	5,811,314	5,278,363
84.412		Race to the Top - Early Learning Challenge	DCF	7,709,756	5,617,470
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	5,194,881	2,191,554
Other Federal Financial Assistance:					
N/A	84.367D	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	1,631	0
N/A	84.367D	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Oshkosh	21,742	0
N/A	84.195	Bilingual Education-Professional Development	UW-Oshkosh	(738)	0
Subtotal Direct Programs				645,089,957	520,618,462
Subgrants:					
84.004	IN4296347UW	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers) (from Indiana University)	UW-Madison	19,654	0
84.015	1269 G TA000	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	35,200	0
84.015	3004183136	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	26,195	0
84.015	60051180	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	1,500	0
84.015	SASLI FLAS 2017	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	SASLI FLAS 2017	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	11,565	0
84.015	SEASSI Summer 2016	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	9,672	0
84.015	SEASSI Summer 2016	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	14,530	0
84.017		International Research and Studies (from Computer Business Methods)	UW-Milwaukee	(722)	0
84.027	94467	Special Education Grants to States (from Minnesota Department of Education)	UW-River Falls	6,646	0
84.264		Rehabilitation Training Continuing Education (from Southern University and A&M College)	UW-Stout	546,683	94,936
84.326	F-11-2963UWM	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from California State University-Northridge)	UW-Milwaukee	40,476	0
84.334	C018063, C018353, 019007, C021600, C021603, C023948 & C023982	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	557,863	0
84.351		Arts in Education (from United Community Center)	UW-Milwaukee	317	0
84.411		Investing in Innovation (i3) Fund (from Boys & Girls Clubs of Greater Milwaukee)	UW-Milwaukee	15,709	0
84.418		Promoting Readiness of Minors in Supplemental Security Income (from Employment Resources Inc)	UW-Stout	6,800	0
N/A	84.367D	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	15,478	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	84.367D	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Madison	3,558	0
		Subtotal Subgrants		<u>1,313,624</u>	<u>94,936</u>
		TOTAL U.S. DEPARTMENT OF EDUCATION		<u>646,403,581</u>	<u>520,713,398</u>
SMITHSONIAN INSTITUTION:					
85.601		Smithsonian Institution Fellowship Program	UW-Madison	<u>(2,450)</u>	<u>0</u>
		TOTAL SMITHSONIAN INSTITUTION		<u>(2,450)</u>	<u>0</u>
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	<u>2,900</u>	<u>0</u>
		TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION		<u>2,900</u>	<u>0</u>
NATIONAL ARCHIEVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	WHS	<u>59,942</u>	<u>0</u>
		TOTAL NATIONAL ARCHIEVES AND RECORDS ADMINISTRATION		<u>59,942</u>	<u>0</u>
U.S. ELECTIONS ASSISTANCE COMMISSION:					
90.401	251	Help America Vote Act Requirements Payments	Elections	<u>1,197,462</u>	<u>0</u>
		TOTAL U.S. ELECTIONS ASSISTANCE COMMISSION		<u>1,197,462</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	89,606	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	328,711	316,091
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	272,484	272,484
		Aging Cluster:			
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	4,886,009	4,601,293
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	10,257,297	9,534,248
93.053		Nutrition Services Incentive Program	DHS	<u>2,309,582</u>	<u>2,309,582</u>
		Total Aging Cluster		<u>17,452,888</u>	<u>16,445,123</u>
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	23,242	21,317
93.051		Alzheimer's Disease Demonstration Grants To States	DHS	185,111	177,217
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,195,908	2,051,114
93.069		Public Health Emergency Preparedness	DHS	10,319,253	4,681,603
93.070		Environmental Public Health and Emergency Response	DHS	1,837,643	663,494
93.071		Medicare Enrollment Assistance Program	DHS	319,650	319,650
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	DHS	28,609	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	1,160,316	41,655
		Total Federal Program 93.073		<u>1,188,925</u>	<u>41,655</u>
93.074		Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	DHS	1,251,128	1,108,077
93.079	MOU	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	372,520	114,703
93.090		Guardianship Assistance	DCF	1,787,719	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	1,497,136	1,486,581
93.094		Well-Integrated Screening and Evaluation for Women Across the Nation	DHS	379,245	302,243
93.103		Food and Drug Administration-Research	DATCP	958,528	0
93.107		Area Health Education Centers	UW-Madison	615,874	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	397,818	313,624
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	149,909	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,158,042	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>				
93.110	Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	41,175	0
	Total Federal Program 93.110		1,746,944	313,624
93.113	Environmental Health	UW-Madison	482,401	0
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	701,731	101,010
93.127	Emergency Medical Services for Children	DHS	178,413	178,394
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	302,185	97,365
93.136	Injury Prevention and Control Research and State and Community Based Programs	DHS	2,212,386	1,242,712
93.150	Projects for Assistance in Transition from Homelessness (PATH)	DOA	876,438	839,817
93.161	Health Program for Toxic Substances and Disease Registry	DHS	65,959	0
93.165	Grants to States for Loan Repayment Program	UW-Madison	299,321	0
93.172	Human Genome Research	UW-Madison	777,274	0
93.173	Research Related to Deafness and Communication Disorders	UW-Madison	674,934	0
93.186	National Research Service Award in Primary Care Medicine	UW-Madison	395,847	0
93.213	Research and Training in Complementary and Integrative Health	UW-Madison	235,726	0
93.226	Research on Healthcare Costs, Quality and Outcomes	UW-Madison	580,043	0
93.235	Affordable Care Act (ACA) Abstinence Education Program	DCF	335,573	290,655
93.236	Grants to States to Support Oral Health Workforce Activities	DHS	344,172	227,050
93.239	Policy Research and Evaluation Grants	UW-Madison	49,722	7,000
93.240	State Capacity Building	DHS	435,514	0
93.241	State Rural Hospital Flexibility Program	UW-Madison	753,438	30,000
93.242	Mental Health Research Grants	UW-Madison	761,475	0
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	4,751,626	0
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	DSPS	17,542	0
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	3,539,545	2,790,481
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Milwaukee	570,605	0
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	967,627	473,596
	Total Federal Program 93.243		9,846,945	3,264,077
93.251	Universal Newborn Hearing Screening	DHS	248,080	204,509
93.262	Occupational Safety and Health Program	DHS	174,591	0
93.262	Occupational Safety and Health Program	UW-Stout	93,446	0
	Total Federal Program 93.262		268,037	0
93.268	Immunization Cooperative Agreements	DHS	58,120,280	(710,577)
93.270	Adult Viral Hepatitis Prevention and Control	DHS	176,196	10,600
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	DHS	3,418,977	1,491,658
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	UW-Madison	379,109	0
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (from UW-Madison)	UW-Milwaukee	15,706	0
	Total Federal Program 93.283		3,813,792	1,491,658
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	82,490	0
93.296	State Partnership Grant Program to Improve Minority Health	DHS	145,962	100,745
93.301	Small Rural Hospital Improvement Grant Program	UW-Madison	561,543	0
93.305	National State Based Tobacco Control Program	DHS	901,920	59,690
93.314	Early Hearing Detection and Intervention Information Systems (EHDI-IS) Surveillance Program	DHS	202,645	76,949
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DATCP	40,114	0
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	3,788,070	2,075,324
	Total Federal Program 93.323		3,828,184	2,075,324
93.324	State Health Insurance Assistance Program	DHS	888,575	863,468
93.332	Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces	UW-Madison	1,071,817	402,158
93.336	Behavioral Risk Factor Surveillance System	DHS	316,348	0
93.350	National Center for Advancing Translational Sciences	UW-Madison	279,491	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.351		Research Infrastructure Programs	UW-Madison	380,859	0
93.351		Research Infrastructure Programs	UW-Milwaukee	201,529	22,668
		Total Federal Program 93.351		582,388	22,668
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	5,335	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	119,472	0
		Total Federal Program 93.358		124,807	0
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	416,763	104,649
93.361		Nursing Research	UW-Madison	55,218	0
93.369		ACL Independent Living State Grants	DWD	12,909	0
93.369		ACL Independent Living State Grants	DHS	190,411	190,411
		Total Federal Program 93.369		203,320	190,411
93.398		Cancer Research Manpower	UW-Madison	1,530,034	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	132,052	96,907
93.448		Food Safety and Security Monitoring Project	DATCP	349,448	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	258,034	0
		Total Federal Program 93.448		607,482	0
93.449	HHSF223201510145C	Medicated Feed Inspections	DATCP	44,127	0
93.464		ACL Assistive Technology	DHS	420,588	100,989
93.500		Pregnancy Assistance Fund Program	DPI	1,420,209	1,194,451
93.505		Maternal, Infant and Early Childhood Home Visiting Cluster: Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	5,780,973	5,370,232
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (from UW-Madison)	UW-Milwaukee	2,293,125	0
93.870		MIECHV-Home Visiting Program	DCF	5,284,266	5,243,949
		Total Maternal, Infant and Early Childhood Home Visiting Cluster		13,358,364	10,614,181
93.511	93.1 IPRPR120016-01-02	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	488,889	0
93.517		Affordable Care Act – Aging and Disability Resource Center	DHS	273,795	129,634
93.521		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	DHS	1,692,171	371,849
93.531		PPHF - Community Transformation Grants and National Dissemination and Support for Community	UW-Madison	(18,568)	0
93.536		The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	DHS	180,598	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	3,932,860	2,115,651
93.556		Promoting Safe and Stable Families	DCF	5,650,266	4,509,250
93.558		TANF Cluster: Temporary Assistance for Needy Families	DCF	228,562,848	81,398,941
93.558		Temporary Assistance for Needy Families	UW Extension	(1)	0
93.558		Temporary Assistance for Needy Families	UW-Oshkosh	456,752	0
		Total TANF Cluster		229,019,599	81,398,941
93.563		Child Support Enforcement	DCF	66,516,882	54,267,779
93.564		Child Support Enforcement Research	DCF	920,053	56,600
93.564		Child Support Enforcement Research	UW-Oshkosh	24,856	0
		Total Federal program 93.564		944,909	56,600
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	4,175,717	3,525,870
93.568		Low-Income Home Energy Assistance	DOA	127,812,375	27,853,274
93.569		Community Services Block Grant	DCF	8,249,326	8,106,602
93.575		CCDF Cluster: Child Care and Development Block Grant	DCF	91,450,557	31,217,911
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	64,283,099	591,385
		Total CCDF Cluster		155,733,656	31,809,296

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>				
93.576	Refugee and Entrant Assistance-Discretionary Grants	DPI	141,668	141,113
93.576	Refugee and Entrant Assistance-Discretionary Grants	DCF	298,707	298,707
	Total Federal Program 93.576		440,375	439,820
93.584	Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	345,169	345,169
93.590	Community-Based Child Abuse Prevention Grants	CANPB	646,458	447,182
93.597	Grants to States for Access and Visitation Programs	CANPB	57,005	57,005
93.597	Grants to States for Access and Visitation Programs	DCF	1,500	0
	Total Federal Program 93.597		58,505	57,005
93.599	Chafee Education and Training Vouchers Program (EVT)	DCF	2,096,880	2,096,880
93.600	Head Start	DPI	171,144	24,000
93.600	Head Start	UW-Oshkosh	4,834,557	0
	Total Federal Program 93.600		5,005,701	24,000
93.603	Adoption and Legal Guardianship Incentive Payments	DCF	237,635	0
93.610	Health Care Innovation Awards (HCIA)	DHS	2,918,904	1,288,059
93.617	261 Voting Access for Individuals with Disabilities-Grants to States	Elections	17,285	0
93.630	1401WIBSDD Developmental Disabilities Basic Support and Advocacy Grants	BPDD	15,158	12,197
93.630	1501WIBSDD Developmental Disabilities Basic Support and Advocacy Grants	BPDD	232,815	201,693
93.630	1601WIBSDD Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,068,145	215,829
93.630	1701WIBSDD Developmental Disabilities Basic Support and Advocacy Grants	BPDD	83,723	0
	Total Federal Program 93.630		1,399,841	429,719
93.631	90DN0286 Developmental Disabilities Projects of National Significance	BPDD	248,434	230,056
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	537,566	0
93.643	Children's Justice Grants to States	DOJ	222,913	73,725
93.645	Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,279,909	4,184,301
93.658	Foster Care Title IV-E	DCF	74,251,682	41,559,961
93.658	Foster Care Title IV-E (from UW-Madison)	UW-Milwaukee	30,177	0
93.658	Foster Care Title IV-E (from UW-Green Bay)	UW-Oshkosh	32,780	0
	Total Federal Program 93.658		74,314,639	41,559,961
93.659	Adoption Assistance	DCF	48,424,781	1,674,107
93.667	Social Services Block Grant	DHS	42,960,783	42,960,783
93.669	Child Abuse and Neglect State Grants	DCF	726,112	42,261
93.670	Child Abuse and Neglect Discretionary Activities	DCF	90,352	90,352
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,754,456	1,646,898
93.674	Chafee Foster Care Independence Program	DCF	3,609,243	2,106,099
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	870,603	391,036
93.735	State Public Health Approaches for Ensuring Qitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	DHS	156,069	156,054
93.752	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	DHS	5,729	5,729
93.753	Childhood Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	DHS	421,539	0
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	DHS	1,413,485	778,216
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	DHS	3,057,124	790,120
93.763	Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	DHS	235,220	199,166
93.763	Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	UW-Madison	77,013	0
93.763	Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	UW-Oshkosh	10,304	0
	Total Federal Program 93.763		322,537	199,166
93.767	Children's Health Insurance Program	DHS	224,782,157	3,430,565

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,051,582	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	12,116,966	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	UW-Oshkosh	7,627	0
93.778		Medical Assistance Program	DHS	4,911,306,470	137,903,842
93.778		ARRA-Medical Assistance Program	DHS	216,118	0
93.778		Medical Assistance Program	UW-Oshkosh	160,992	0
Total Medicaid Cluster				<u>4,924,859,755</u>	<u>137,903,842</u>
93.791		Money Follows the Person Rebalancing Demonstration	DHS	8,703,439	7,962,084
93.800		Organized Approaches to Increase Colorectal Cancer Screening	UW-Madison	434,356	0
93.810		Paul Coverdell Stroke FY16	DHS	664,320	474,583
93.815		Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	379,483	47,568
93.817		Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	DHS	170,748	170,717
93.837		Cardiovascular Diseases Research	UW-Madison	1,221,868	0
93.838		Lung Diseases Research	UW-Madison	901,162	0
93.839		Blood Diseases and Resources Research	UW-Madison	336,334	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	50,403	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	463,546	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,181,376	0
93.859		Biomedical Research and Research Training	UW-Madison	5,653,989	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,007,038	0
93.866		Aging Research	UW-Madison	733,559	0
93.867		Vision Research	UW-Madison	10,448	0
93.879		Medical Library Assistance	UW-Madison	1,112,084	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	359,668	0
93.884		Grants for Primary Care Training and Enhancement (from UW-Madison)	UW Colleges	19,935	0
Total Federal Program 93.884				<u>379,603</u>	<u>0</u>
93.889		National Bioterrorism Hospital Preparedness Program	DHS	3,147,386	1,380,018
93.913		Grants to States for Operation of State Offices of Rural Health	UW-Madison	171,434	0
93.917		HIV Care Formula Grants	DHS	7,144,922	6,323,691
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	560,540	0
93.928		Special Projects of National Significance	DHS	130,988	115,750
93.940		HIV Prevention Activities-Health Department Based	DHS	1,279,147	729,823
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	533,805	14,040
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHS	1,032,720	421,165
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	177,871	0
93.958		Block Grants for Community Mental Health Services	DHS	6,410,647	5,042,126
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	24,763,527	21,513,071
93.970		Health Professions Recruitment Program for Indians	UW-Madison	228,484	0
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	1,012,736	696,283
93.994		Maternal and Child Health Services Block Grant to the States	DHS	10,629,767	7,183,638
Other Federal Financial Assistance:					
N/A	93.UNKNOWN	Federal Data Sharing	DWD	10,017	0
N/A	93.200-2007-M-19964	DHS Vital Statistics	DHS	179,925	0
N/A	93.223-2011-10068C	FDA-Tobacco Retail Inspections	DHS	735,051	732,556
N/A	93.F223201210081C	Mammography Quality Standards Act	DHS	188,635	0
N/A	93.200-2013-M-54963	National Death Index	DHS	36,884	0
N/A	93.HHSN275201400010C	Newborn Screening for Pompe Disease	UW-Madison	307,979	0
N/A	93.IPA	Interagency Personnel Agreements	UW-Madison	76,488	0
Subtotal Direct Programs				<u>6,185,972,847</u>	<u>561,794,800</u>
Subgrants:					
93.008	11500_VET_CORP	Medical Reserve Corps Small Grant Program (from National Association of County and City Health Officials)	DATCP	10,955	0
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance (from Association of University Centers on Disabilities)	UW-Madison	7,067	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.086	MKE County Agmt dated 8-3-16	Healthy Marriage Promotion and Responsible Fatherhood Grants (from Milwaukee County)	UW-Milwaukee	68,558	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program (from Silver Spring Neighborhood Center)	UW-Milwaukee	5,003	0
93.103	430-30-011	Food and Drug Administration_Research (from Iowa State University)	UW-Madison	8,386	4,795
93.145	7791 & E45305 488304	HIV-Related Training and Technical Assistance (from University of Illinois-Chicago)	UW-Madison	193,967	0
93.145		HIV-Related Training and Technical Assistance (from Addis Ababa University)	UW-Madison	(947)	0
93.213	HHN275200503396C	Research and Training in Complementary and Integrative Health (from Medical College of Wisconsin)	UW-Milwaukee	(6,743)	0
93.231	GLITC 02022017 & MOU 2015-2016 AMENDMENT	Epidemiology Cooperative Agreements (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	36,864	0
93.243	349	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Outreach Community Health Centers, Inc.)	UW-Milwaukee	10,499	0
93.243	4500001824	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Boston University)	UW-Madison	206	0
93.243	BHD-PSC14-102016	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	44,844	0
93.243	C15115SA11, C15115SA12, and C15116SA11, C15116SA12 & E0000015115	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	69,008	0
93.243	HD 16-122816-A	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	35,731	0
93.262	60656 & 60666	Occupational Safety and Health Program (from Marshfield Clinic Research Foundation)	UW-Madison	88,438	0
93.266	AGMT 11/03/15	Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief (from Addis Ababa University)	UW-Madison	1,336	0
93.397	UNI-207866	Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	9,376	0
93.527	Federal Id #: 39-6006492	Grants for New and Expanded Services under the Health Center Program (from Lac Courte Oreilles Band of Lake Superior Chippewa Indians)	UW-Madison	9,500	0
93.558	AGMT 11/28/16	Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	51,025	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	45,170	0
93.778		Medical Assistance Program (from Luxvida)	UW-Madison	163,795	0
93.910	AGMT 11/07/12 & 5YEPMP-120065-03-00	Family and Community Violence Prevention Program (from College of Menominee Nation)	UW Extension	12,248	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	12,728	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Set Ministry Inc)	UW-Milwaukee	259	0
N/A	93.D111851166; 93-283-07-4803	Drug and Alcohol Services Information System (from Synectics for Management Decisions, Inc.)	DHS	12,462	0
N/A	93.283-2-9026	State Outcome Measurement and Management System (from Synectics for Management Decisions, Inc.)	DHS	1,934	0
N/A	93.SC-1026-WI-02	Transformation Transfer Initiative (TTI) NASMHPD 13 (from National Association of State Mental Health Program Directors)	DHS	(7,775)	0
N/A	93.3002-085	Healthcare Systems Change (from Carter Consulting Inc)	UW-Madison	14,843	0
N/A	93.AGMT 03-08-17	Lac Du Flambeau Native Connections (from Lac du Flambeau Tribe)	UW-Madison	12,107	0
N/A	93.AGMT 06-18-15	Provider Business Operations Learning Networks (from National Council for Behavioral Health)	UW-Madison	227,621	0
N/A	93.F-14-8537	Nahec Wai Summer Externship Grant (from Northern Wisconsin Area Health Education)	UW-Madison	2,500	0
N/A	93.H-F7-ETH-11-P-PTR-AAMP-00 & H-FB-ETH-16-P-PTR-AAMP-00	AIHA Twinning Center (from American International Health Alliance)	UW-Madison	21,974	0
N/A	93.HHSS283200700003IH HSS28300002T	Clinical Technical Assistance (from JBS International)	UW-Madison	2,055	0
N/A	93.MIL112908	Primary Care Fellowship (from Medical College of Wisconsin)	UW-Milwaukee	37,047	0
Subtotal Subgrants				1,202,041	4,795
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,187,174,888	561,799,595

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES:					
94.003		State Commissions	DOA	296,317	0
94.006		AmeriCorps	DOA	4,936,964	4,542,896
94.006		AmeriCorps	UW-Eau Claire	68,047	0
94.006		AmeriCorps	UW-Oshkosh	18,426	0
Total Federal Program 94.006				<u>5,023,437</u>	<u>4,542,896</u>
94.009		Training and Technical Assistance	DOA	68,642	0
Foster Grandparent/Senior Companion Cluster:					
94.011		Foster Grandparent Program	DOC	40,298	0
94.011		Foster Grandparent Program	DHS	668,822	636,543
Total Foster Grandparent/Senior Companion Cluster				<u>709,120</u>	<u>636,543</u>
94.013		Volunteers in Service to America	UW Extension	1,448	0
94.021		Volunteer Generation Fund	DOA	18,542	0
Subtotal Direct Programs				<u>6,117,506</u>	<u>5,179,439</u>
Subgrants:					
94.007	AGR SIGNED 12/07/15	Program Development and Innovation Grants (from Iowa Western Community College)	UW Extension	2,000	0
Subtotal Subgrants				<u>2,000</u>	<u>0</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICES				<u>6,119,506</u>	<u>5,179,439</u>
EXECUTIVE OFFICE OF THE PRESIDENT:					
95.001		High Intensity Drug Trafficking Areas Program	DOJ	160,670	11,260
95.001		High Intensity Drug Trafficking Areas Program	DOT	28,293	0
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,482,019	0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				<u>1,670,982</u>	<u>11,260</u>
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHS	31,371,964	0
96.006		Supplemental Security Income	DHS	10,569	0
Total Disability Insurance/SSI Cluster				<u>31,382,533</u>	<u>0</u>
Other Federal Financial Assistance:					
N/A	96.0NA	Social Security Administration Reimbursements	DWD	8,377,396	790,993
N/A	96.SS00-08-60068	Social Security Enumeration	DHS	628	0
Subtotal Direct Programs				<u>39,760,557</u>	<u>790,993</u>
Subgrants:					
96.008		Social Security - Work Incentives Planning and Assistance Program (from Employment Resources Inc)	UW-Stout	73,526	0
96.009		Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources Inc)	UW-Stout	7,632	0
Subtotal Subgrants				<u>81,158</u>	<u>0</u>
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				<u>39,841,715</u>	<u>790,993</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.012		Boating Safety Financial Assistance	DNR	3,556,669	0
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	54	0
97.026		Emergency Management Institute Training Assistance	UW-Madison	3,478	0
97.029		Flood Mitigation Assistance	DMA	3,411	516
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	3,644,002	2,897,438
97.039		Hazard Mitigation Grant	DMA	1,625,750	1,260,604
97.041		National Dam Safety Program	DNR	109,342	0
97.042		Emergency Management Performance Grants	DMA	6,541,947	4,211,637
97.043		State Fire Training Systems Grants	WTCS	20,948	20,948
97.044		Assistance to Fire Fighters Grant	WTCS	68,771	68,771
97.045		Cooperating Technical Partners	DNR	472,514	628
97.047		Pre-Disaster Mitigation	DMA	159,366	152,328
97.052		Emergency Operations Center	DMA	58,674	0
97.055		Interoperable Emergency Communications	DMA	264,179	264,179
97.056		Port Security Grant Program	DNR	49,784	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.067		Homeland Security Grant Program	DOJ	630,000	0
97.067		Homeland Security Grant Program	DMA	3,186,512	1,656,834
Total Federal Program 97.067				3,816,512	1,656,834
97.089		Driver's License Security Grant Program	DOT	162,629	0
97.091		Homeland Security Biowatch Program	DNR	297,992	0
N/A	97. UNKNOWN	Other Federal Financial Assistance: Immigration & Customs Enforcement	DOJ	9,759	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				20,865,781	10,533,883
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001	Agree Signed 5/9/09	USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW Extension	(1)	0
98.009	USAID LWA AID-AA-L-13- 00005	John Ogonowski Farmer-to-Farmer Program (from Partners of the Americas)	UW Extension	93,465	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				93,464	0
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				\$ 10,016,716,267	\$ 1,697,750,650

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>				
U.S. DEPARTMENT OF AGRICULTURE:				
10.001	Agricultural Research Basic and Applied Research	UW Extension	9,127	0
10.001	Agricultural Research Basic and Applied Research	UW-Green Bay	8,401	0
10.001	Agricultural Research Basic and Applied Research	UW-Milwaukee	146,050	0
10.001	Agricultural Research Basic and Applied Research	UW-Madison	2,121,000	0
10.001	Agricultural Research Basic and Applied Research	UW-Platteville	109,604	0
10.001	Agricultural Research Basic and Applied Research (from UW-Milwaukee)	UW-Madison	16,455	0
	Total Federal Program 10.001		2,410,637	0
10.025	Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	100,431	0
10.028	Wildlife Services	UW-Madison	4,991	0
10.200	Grants for Agricultural Research, Special Research Grants	UW-Madison	3,643	0
10.202	Cooperative Forestry Research	UW-Madison	986,380	0
10.202	Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	123,830	0
	Total Federal Program 10.202		1,110,210	0
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	9,505,474	0
10.207	Animal Health and Disease Research	UW-Madison	61,484	0
10.215	Sustainable Agriculture Research and Education (from UW-Extension)	UW-Milwaukee	3,887	0
10.215	Sustainable Agriculture Research and Education (from UW-Extension)	UW-Madison	17,672	0
	Total Federal Program 10.215		21,559	0
10.219	Biotechnology Risk Assessment Research	UW-Madison	4,194	0
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	UW-Madison	23,630	0
10.253	Consumer Data and Nutrition Research	UW-Madison	130,981	0
10.255	Research Innovation and Development Grants in Economic	UW-Madison	168,298	0
10.304	Homeland Security Agricultural	UW-Madison	257,965	0
10.307	Organic Agriculture Research and Extension Initiative	UW-Madison	126,000	0
10.309	Specialty Crop Research Initiative	UW-Madison	1,610,250	795,097
10.310	Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Platteville	53,347	0
10.310	Agriculture and Food Research Initiative (AFRI)	UW-Madison	7,397,326	1,419,863
	Total Federal Program 10.310		7,450,673	1,419,863
10.311	Beginning Farmer and Rancher Development Program	UW-Madison	60,519	0
10.312	Biomass R Initiative Competitive Grants Program (BRDI)	UW-Madison	1,208,713	151,421
10.319	Farm Business Management and Benchmarking Competitive Grants Program	UW-Madison	53,334	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Stevens Point	3,147	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-River Falls)	UW-Madison	60,730	0
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	33,845	20,755
	Total Federal Program 10.326		97,722	20,755
10.330	Alfalfa and Forage Research Program	UW-Madison	84,533	0
10.336	Veterinary Services Grant Program	UW-Madison	8,880	0
10.600	Foreign Market Development Cooperator Program	UW-Madison	54,607	0
10.652	Forestry Research	UW-Madison	15,194	0
10.674	Wood Utilization Assistance	UW-Milwaukee	111,216	0
10.674	Wood Utilization Assistance	UW-Madison	9,350	0
	Total Federal Program 10.674		120,566	0
10.680	Forest Health Protection	UW-Madison	39,088	0
10.684	International Forestry Programs	UW-Madison	74,784	0
10.699	Partnership Agreements	UW-Madison	5,726	0
10.902	Soil and Water Conservation	UW-Green Bay	53,454	0
10.912	Environmental Quality Incentives Program	UW-Madison	9,054	0
10.912	Environmental Quality Incentives Program (from UW-Madison)	UW-Platteville	22,686	0
	Total Federal Program 10.912		31,740	0
10.960	Technical Agricultural Assistance	UW-Madison	91,847	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	10.RD	R&D from Agricultural Marketing Service	UW-Madison	12,082	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	58,507	0
N/A	10.RD	R&D from Animal & Plant Health Inspection	UW-Madison	(1,762)	0
N/A	10.RD	R&D from Fish & Wildlife Service	UW-La Crosse	530	0
N/A	10.RD	R&D from Forest Service	UW-Green Bay	3,500	0
N/A	10.RD	R&D from Forest Service	UW-Milwaukee	542	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,142,096	0
N/A	10.RD	R&D from Forest Service	UW-Stevens Point	69,861	0
N/A	10.RD	R&D from National Institute of Food & Agriculture	UW-Platteville	50,959	11,064
		Subtotal Direct R&D Grants		26,327,442	2,398,200
R&D Subgrants:					
10.001	59-5090-7-001	Agricultural Research Basic and Applied Research (from Pellet Technology USA)	UW-Madison	36,437	0
10.168	FOOD HUB 14-LFPPX-WI-0187	Farmers' Market and Local Food Promotion Program (from Wisconsin Food Hub Cooperative)	UW-Madison	3,928	0
10.170	SCBG 13-002, SCBG 13-004, SCBG 13-006, SCBG 13-007, SCBG 14-007, SCBG 15-08 & SCBG 2016	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	89,437	0
10.170	SCBG 13-009	Specialty Crop Block Grant Program - Farm Bill (from Fairshare CSA Coalition)	UW-Madison	6,462	0
10.170	SCBG 14-004, SCBG 14-008 & SCBG 15-07	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	95,956	0
10.170	SCBG 14-018 & SCBG 15-02	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Apple Growers Association)	UW-Madison	45,187	0
10.170	SCBG 14-019 & SCBG 15-09	Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	29,903	0
10.200	2012-38500-19550/416-40-93H & 2014-38500-22138 / 416-41-15F	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	6,827	0
10.200	RC104283D & RC106511A	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	126,981	0
10.212	15-001	Small Business Innovation Research (from Northside Enterprises)	UW-Stevens Point	32,316	0
10.212	NOVEL VACCINES PHASE II & POTENT VACCINE FORMULAS	Small Business Innovation Research (from Pan Genome Systems Inc)	UW-Madison	(11,416)	0
10.212		Small Business Innovation Research (from Nutrient Recovery & Upcycling LLC)	UW-Madison	10,320	0
10.215	2016-01	Sustainable Agriculture Research and Education (from Sand County Foundation)	UW-Madison	14,817	0
10.215	3TC456	Sustainable Agriculture Research and Education (from South Dakota State University)	UW-Madison	1,144	0
10.215	4931-030816	Sustainable Agriculture Research and Education (from University of Rhode Island)	UW-Madison	1,477	0
10.215	H003040106 LNC12-339, H003040132 GNC13-179, H003679430 GNC14-197, H004403702 LNC14-357, H004403703 LNC14-358, H004403732, H004403739 GNC15-206, H004403740 GNC15-209, H004991220 ONC16-018, H004991234 GSP16-023, H005722907 NCR16-019 & H005722916	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	179,387	0
10.217	3048111260-14-136	Higher Education - Institution Challenge Grants Program (from University of Kentucky)	UW-Madison	687	0
10.227	LCOOCC 201501	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	5,025	0
10.290	H006035701	Agricultural Market and Economic Research (from University of Minnesota)	UW-Madison	135	0
10.303	H003693402	Integrated Programs (from University of Minnesota)	UW-Madison	2,603	0
10.303	RC104061A, RC105240F & RC106420B	Integrated Programs (from Michigan State University)	UW-Madison	10,245	5,298
10.303	RE581-468-4893636	Integrated Programs (from University of Georgia)	UW-Madison	(525)	0
10.304	RC106556H	Homeland Security Agricultural (from Michigan State University)	UW-Madison	46,703	0
10.307	12-638-UWM	Organic Agriculture Research and Extension Initiative (from West Virginia University)	UW-Madison	9,809	0
10.307	16-033	Organic Agriculture Research and Extension Initiative (from University of New Hampshire)	UW-Madison	13,374	0
10.307	8000064232-AG	Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	14,544	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
10.307	C0479A-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	99,188	0
10.307	RC106531A-RC106531B	Organic Agriculture Research and Extension Initiative (from Michigan State University)	UW-Madison	13,214	0
10.307	RC293-636-S000874	Organic Agriculture Research and Extension Initiative (from University of Georgia)	UW-Madison	24,102	0
10.309	2011-51181-30681 / H002257903	Specialty Crop Research Initiative (from Morningside College)	UW-Stevens Point	5,952	0
10.309	201222400-01	Specialty Crop Research Initiative (from University of California-Davis)	UW-Madison	54,519	0
10.309	415K240	Specialty Crop Research Initiative (from University of Minnesota)	UW-Stevens Point	2	0
10.309	73999-10420	Specialty Crop Research Initiative (from Cornell University)	UW-Madison	402,335	0
10.309	H002257902	Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	71,355	0
10.310	00115293	Agriculture and Food Research Initiative (from University of Florida)	UW-Madison	69,845	0
10.310	10114601	Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	26,868	0
10.310	2016-2809-01	Agriculture and Food Research Initiative (AFRI) (from North Carolina State University)	UW-Madison	39,179	0
10.310	28062SUB51563	Agriculture and Food Research Initiative (AFRI) (from University of Vermont)	UW-Madison	3,089	0
10.310	3002534852	Agriculture and Food Research Initiative (AFRI) (from University of Michigan)	UW-Madison	68,489	7,276
10.310	416-17-01F I2 89317 23, 416-21-18A, 416-40-37C I4 05000 23 & 416-40-63K I1 86299 23	Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	202,491	0
10.310	4969-UWM-USDA-1572	Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	47,597	0
10.310	62177 PO-0000002056	Agriculture and Food Research Initiative (AFRI) (from Louisiana State University)	UW-Madison	18,447	0
10.310	8000072812-AG	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	18,613	0
10.310	80618-10847	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	464	0
10.310	CAES-2016-22765-1	Agriculture and Food Research Initiative (AFRI) (from Connecticut Agricultural Experiment Station)	UW-Milwaukee	6,803	0
10.310	G-14765-3	Agriculture and Food Research Initiative (AFRI) (from Colorado State University)	UW-Madison	45,169	0
10.310	H003762801 & H004401003	Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	132,474	0
10.310	KFS# 5636800 PO 116232	Agriculture and Food Research Initiative (AFRI) (from University of Connecticut)	UW-Madison	81,603	0
10.310	RC100236UW, RC102121UW & RC106768UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	487,342	0
10.310	S-000482	Agriculture and Food Research Initiative (AFRI) (from University of California-Riverside)	UW-Madison	(34)	0
10.329	2014-07306-10	Crop Protection and Pest Management Competitive Grants Program (from University of Illinois-Urbana-Champaign)	UW-Madison	4,051	0
10.329	76523-10553	Crop Protection and Pest Management Competitive Grants Program (from Cornell University)	UW-Madison	8,149	0
10.330	011100.322660.01	Alfalfa and Forage Research Program (from Mississippi State University)	UW-River Falls	713	0
10.330	201500078-02	Alfalfa and Forage Research Program (from University of California-Davis)	UW-Madison	26,422	0
10.330	Z5741001	Alfalfa and Forage Research Program (from University of Maryland)	UW-Madison	22,160	0
10.460	MSN190040	Risk Management Education Partnerships (from FamilyFarmed)	UW-Madison	10,205	0
10.500	25-6324-0119-306	Cooperative Extension Service (from University of Minnesota)	UW-Madison	5,444	0
10.561	FIT FAMILIES-SNAP-ED	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc)	UW-Madison	43,483	0
10.902	AGL0GLC-01-17	Soil and Water Conservation (from Alliance for the Great Lakes)	UW-Green Bay	6,508	0
10.912	13-213-UW-1	Environmental Quality Incentives Program (from Pheasants Forever)	UW-Madison	11,693	0
N/A	10.2014-06507-05	Web-Based Decision Aids & Education Tools (from University of Illinois-Urbana-Champaign)	UW-Madison	81,939	10,677
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	23,985	0
Subtotal R&D Subgrants				2,935,621	23,251
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				29,263,063	2,421,451

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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&D) CLUSTER</i>					
U.S. DEPARTMENT OF COMMERCE:					
11.008		NOAA Mission-Related Education Awards	UW-Madison	32,480	0
11.020		Cluster Grants	UW-Stevens Point	153,408	0
11.303		Economic Development Technical Assistance (from UW-Milwaukee)	UW-Parkside	3,500	0
11.307		Economic Adjustment Assistance	UW-Madison	291,872	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	11,628	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	114,694	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	571,892	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	154,618	0
11.417		Sea Grant Support	UW-Madison	742,067	93,301
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	30,022	0
Total Federal Program 11.417				<u>1,624,921</u>	<u>93,301</u>
11.419		Coastal Zone Management Administration Awards (from UW-Superior)	UW-Madison	(982)	0
11.429		Marine Sanctuary Program	UW-Superior	1,000	0
11.431		Climate and Atmospheric Research	UW-Madison	409,846	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	11,263,082	11,915
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	(119,010)	0
11.459		Weather and Air Quality Research	UW-Madison	244,680	0
11.468		Applied Meteorological Research	UW-Milwaukee	20,377	0
11.468		Applied Meteorological Research	UW-Madison	457,659	100,087
Total Federal Program 11.468				<u>478,036</u>	<u>100,087</u>
11.478		Center for Sponsored Coastal Ocean Research Coastal Ocean Program	UW-Milwaukee	43,112	0
11.609		Measurement and Engineering Research and Standards Subtotal Direct R&D Grants	UW-Madison	288,764	0
				<u>14,714,709</u>	<u>205,303</u>
R&D Subgrants:					
11.012		GLOS Grant, Proj Integrated Ocean Observing System (IOOS) #IOOS/DATA-06 (from Fox Wolf Watershed Alliance)	UW-Green Bay	11,156	0
11.300		SA# 17-06 Investments for Public Works and Economic Development Facilities (from Consortium for Ocean Leadership)	UW-Milwaukee	9,002	0
11.417	60045153 RF01367365	Sea Grant Support (from Ohio State University)	UW-Madison	59,667	560
11.419	46210920216 - 3420201	Coastal Zone Management Administration Awards (from Georgia Department of Natural Resources)	UW-Madison	5,446	0
11.432	3002475339	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	79,977	0
11.432	3002503385 & 3002622332	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	4,638	0
11.462	Z17-27791	Hydrologic Research (from University Corp for Atmospheric Research)	UW-Milwaukee	36,412	0
11.611	WMEP-UWEBI FY17	Manufacturing Extension Partnership (from Wisconsin Manufacturing Extension Partnership Inc)	UW-Madison	150,001	0
N/A	11.26-0521-0129-005	Center for Nanoferric Devices (from University of Nebraska)	UW-Madison	135,011	0
N/A	11.MIL112043	Cyanobacterial Harmful Algae Bloom Ecology & Cyanotoxin Production in Green Bay (from University of Michigan)	UW-Milwaukee	26,087	0
Subtotal R&D Subgrants				<u>517,397</u>	<u>560</u>
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				<u>15,232,106</u>	<u>205,863</u>
U.S. DEPARTMENT OF DEFENSE:					
12.100		Aquatic Plant Control	UW-Madison	24,398	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	198,306	0
12.300		Basic and Applied Scientific Research	UW-Madison	4,041,770	210,495
Total Federal Program 12.300				<u>4,240,076</u>	<u>210,495</u>
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	646,813	0
12.420		Military Medical R	UW-Madison	4,262,228	23,786
12.431		Basic Scientific Research	UW-Milwaukee	193,395	0
12.431		Basic Scientific Research	UW-Madison	5,881,360	1,717,031
Total Federal Program 12.431				<u>6,074,755</u>	<u>1,717,031</u>
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	349,800	0
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,635,195	310,443
12.900		Language Grant Program	UW-Madison	(105)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	27,314	0
12.901		Mathematical Sciences Grants Program	UW-Madison	21,179	0
		Total Federal Program 12.901		48,493	0
12.910		Research and Technology Development	UW-Madison	1,323,534	267,946
N/A	12.RD	R&D from Advanced Research Projects Agency	UW-Madison	(3,621)	(3,621)
N/A	12.RD	R&D from Army	UW-Madison	154,626	0
N/A	12.RD	R&D from Navy	UW-Madison	77,305	0
N/A	12.RD	R&D from Defense Advanced Research Projects	UW-Madison	801,465	319,770
		Subtotal Direct R&D Grants		20,634,962	2,845,850
R&D Subgrants:					
12.001	SC1323701 (TMT II)	Industrial Equipment Loans to Educational Institutions (from Charles River Analytics)	UW-Madison	57,434	0
12.300	0035700(409185-4)	Basic and Applied Scientific Research (from University of Pittsburgh)	UW-Madison	23	0
12.300	2014-04446-01-00 AS	Basic and Applied Scientific Research (from University of Illinois-Chicago)	UW-Madison	41,412	0
12.300	D13-J0031	Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	867,091	0
12.300	F7112-02	Basic and Applied Scientific Research (from New York University)	UW-Madison	119,726	0
12.300	G-00976-2	Basic and Applied Scientific Research (from Colorado State University)	UW-Madison	139,600	0
12.300	N00014-15-1-2154	Basic and Applied Scientific Research (from Dartmouth College)	UW-Whitewater	42,382	0
12.300	ONR029	Basic and Applied Scientific Research (from Tufts University)	UW-Madison	12,057	0
12.300	R18682	Basic and Applied Scientific Research (from Rice University)	UW-Madison	277,526	0
12.300	SP0028970-PROJ0007988	Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	236,647	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	150,835	0
12.360	3002073556	Research on Chemical and Biological Defense (from University of Michigan)	UW-Madison	53,187	0
12.420	0053521 (412472-1)	Military Medical R (from University of Pittsburgh)	UW-Madison	121,366	0
12.420	1070754	Military Medical R (from Cedars-Sinai Medical Center)	UW-Madison	11,702	0
12.420	17-J0055	Military Medical R (from Morgridge Institute for Research)	UW-Madison	15,067	0
12.420	23-S152311- M1500548	Military Medical R (from Texas A&M University Health Science Center)	UW-Madison	44,743	0
12.420	3003179987	Military Medical R (from University of Michigan)	UW-Madison	102,152	0
12.420	57100868	Military Medical R (from University of California-San Diego)	UW-Madison	(896)	0
12.420	664845	Military Medical R (from University of Miami)	UW-Madison	(4,131)	0
12.420	FIXIT & STREAM	Military Medical R (from Johns Hopkins University)	UW-Madison	8,531	0
12.420	NTI-NTRR15-10	Military Medical R (from National Trauma Institute)	UW-Madison	29,791	0
12.420	W81XWH-15-JPC-8-CRMRP-NMSIRA	Military Medical R (from Kiio Inc)	UW-Madison	11,600	0
12.431	16-008956 C 00	Basic Scientific Research (from University of Massachusetts-Amherst)	UW-Madison	131,587	0
12.431	2015-05174-04	Basic Scientific Research (from University of Illinois-Urbana-Champaign)	UW-Madison	94,165	0
12.431	27112-03594-501	Basic Scientific Research (from Syracuse University)	UW-Madison	93,563	0
12.431	4916006256	Basic Scientific Research (from International Business Machines Corporation)	UW-Madison	383,365	0
12.431	77024-1137167-2	Basic Scientific Research (from State University of New York-Stony Brook)	UW-Madison	2,116	0
12.630	401077283	Basic, Applied, and Advanced Research in Science and Engineering (from General Electric Company)	UW-Madison	70,963	0
12.800	0019713 (406200-5) & 0026682 (407737-1)	Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	172,280	0
12.800	10038423-S1	Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	118,361	0
12.800	19-000271	Air Force Defense Research Sciences Program (from SRI International)	UW-Madison	265,832	0
12.800	4500001733	Air Force Defense Research Sciences Program (from Boston University)	UW-Madison	46,304	0
12.800	A005720603	Air Force Defense Research Sciences Program (from University of Minnesota)	UW-Madison	7,893	0
12.800	RC413-G1	Air Force Defense Research Sciences Program (from Georgia Institute of Technology)	UW-Madison	155,954	0
12.800		Air Force Defense Research Sciences Program (from Carbonics Inc)	UW-Madison	(6,375)	0
12.800		Air Force Defense Research Sciences Program (from Computherm)	UW-Madison	44,516	0
12.910	P010188180	Research and Technology Development (from Leidos Biomedical Research)	UW-Madison	115,817	0
12.910	R888	Research and Technology Development (from Dartmouth College)	UW-Madison	153,293	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
12.910	RC104707-UW	Research and Technology Development (from Michigan State University)	UW-Madison	150,046	0
12.910	T310619	Research and Technology Development (from Emory University)	UW-Madison	604,476	0
12.910		Research and Technology Development (from Wisconsin Engine Research Consultants)	UW-Madison	303,397	0
N/A	12.0011-41143	BEAR Technology Evaluation and Integration Laboratory (from Eaton)	UW-Milwaukee	185,419	0
N/A	12.05-DCB	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	(11,687)	0
N/A	12.060803-360635-01	Development of a Parallel Computing Software Solution for Multibody Dynamics-Enabled Analysis of Tracked Ground Vehicle Mobility (from Mississippi State University)	UW-Madison	199,802	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	(4,001)	0
N/A	12.15026-503665-DS	Coupling Si/SiGe Gated Quantum Dots to Superconducting Waveguide Cavities (from HRL Laboratories)	UW-Madison	374,712	0
N/A	12.27-001438	DARPA-Big Mechanism (from SRI International)	UW-Madison	139,525	0
N/A	12.69095231	Clinical Trial (from University of Southern California)	UW-Madison	449	0
N/A	12.7000373072 & 7000374781	Time-Resolved Observations of Precipitation Structure and Storm Intensity with a Constellation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	96,697	0
N/A	12.A10a-T007	Long-Term Reliable, High-Power Midwave-Infrared Quantum Cascade Lasers (from Intraband)	UW-Madison	130,936	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	94,629	0
N/A	12.AGMT 01-22-13 & AGMT 04-15-13	Monolithic Surface-Emitting Lasers (from Intraband)	UW-Madison	134,938	0
N/A	12.AGMT 08-26-16	STTR: Phase II: High-Power, Monolithic THz Sources via Difference Frequency Generation in Phase-Locked Arrays of Quantum Cascade Lasers (from Intraband)	UW-Madison	76,214	0
N/A	12.AGMT 10-05-16	Metamorphic Buffer Layer Growth (from Amethyst Research Inc)	UW-Madison	44,923	0
N/A	12.AGMT 11-04-15 & StrataGraft	Open-Label, Controlled, Randomized, Multicenter, Dose Escalation Study Of Stratagraft Skin Tissue as an Alternative to Autografting Full-Thickness Complex Skin Defects (from Stratatech)	UW-Madison	2,267	0
N/A	12.Bid # 16/08/06	Fort McCoy Flora (from Colorado State University)	UW-La Crosse	1,270	0
N/A	12.GT S15-02	Calculating & Understanding Resource Bounds to Detect Space/Time Vulnerabilities (from Grammatech Inc)	UW-Madison	162,821	0
N/A	12.MSD005812	Ultrasensitive Multiplexed Laboratory Test for Clostridium Difficile Toxins (from Mesoscale Diagnostics)	UW-Madison	9,674	0
N/A	12.MSN163385	Control & Mitigation of Aquatic Invasive Species in Pacific Island Streams (from Tulane University)	UW-Madison	60,031	0
N/A	12.N00253-16-P-0262	Phase I: Additive Manufacturing For Microwave Vacuum Electron Device Cost Reduction (from Disruptive Technology Associates LTD)	UW-Madison	19,544	0
N/A	12.SRAS002246-0	Trust in Autonomy for Human-Machine Teaming (from Systems Research & Applications Corporation)	UW-Madison	8,015	0
N/A	12.US001-0000574013	Quantum Annealing For Mobility Studies: Generation Of GO/No-Go Maps Via Quantum-Assisted Machine Learning (from UT-Battelle LLC)	UW-Madison	44,529	0
N/A	12.US316	A Phase 3, Randomized, Double-Blind, Placebo-Controlled, Multicenter Study (from PPD Development & MediVector Inc)	UW-La Crosse	(2,727)	0
N/A	12.W911NF-16-C-0116-	Long-term Reliable, High-power Midwave-Infrared Quantum UWSP Cascade Lasers-SBIR Phase II (from Intraband)	UW-Stevens Point	1,511	0
N/A	12.WDPTPR-92300001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	27,056	0
N/A	12.WE11872-06 & 70052334	Effects of Traumatic Brain Injury, Post-Traumatic Stress Disorder & Alzheimer's Disease on Brain Tau in Vietnam Veterans (from University of Southern California)	UW-Madison	22,189	0
				7,064,134	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				27,699,096	2,845,850
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.267		Continuum of Care Program (from Institute for Community Alliances)	UW-Madison	(2,600)	0
				(2,600)	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
U.S. DEPARTMENT OF THE INTERIOR:					
15.232		Wildland Fire Research and Studies	UW-Madison	163,809	4,780
15.560		SECURE Water Act Research Agreements	UW-Madison	20,131	0
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	5,881	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	111,482	0
		Total Federal Program 15.608		117,363	0
15.637		Migratory Bird Joint Ventures	UW-Stevens Point	115	0
15.640		Wildlife Without Borders - Latin America and the Caribbean	UW-Madison	15,570	0
15.650		Research Grants (Generic)	UW-Madison	26,825	0
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Stevens Point	48,342	0
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Madison	12,830	1,933
		Total Federal Program 15.657		61,172	1,933
15.662	F16AP01020	Great Lakes Restoration	UW-Stevens Point	66,872	0
15.662		Great Lakes Restoration	UW-Green Bay	(5)	0
		Total Federal Program 15.662		66,867	0
15.669		Cooperative Landscape Conservation	UW-Madison	160,155	9,377
15.678		Cooperative Ecosystem Studies Units	UW-Madison	46,947	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Milwaukee	102,873	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	359,753	2,023
		Total Federal Program 15.805		462,626	2,023
15.807		Earthquake Hazards Program Assistance	UW-Madison	90,005	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Green Bay	11,376	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Madison	287,655	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Platteville	74,273	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Stout	51,080	0
15.808		U.S. Geological Survey Research and Data Collection	UW-Stevens Point	1,309	0
		Total Federal Program 15.808		425,693	0
15.812		Cooperative Research Units	UW-Madison	473,719	0
15.812		Cooperative Research Units	UW-Stevens Point	64,637	0
15.812		Cooperative Research Units (from UW-Stevens Point)	UW-Madison	108,705	0
		Total Federal Program 15.812		647,061	0
15.814		National Geographic and Geophysical Data Preservation (from UW-Extension)	UW-Eau Claire	2,530	0
15.944		Natural Resource Stewardship	UW-Milwaukee	136,842	0
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-Madison	17,453	0
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-La Crosse	5,877	0
		Total Federal Program 15.945		23,330	0
15.978		Upper Mississippi River System Long Term Resource Monitoring	UW-La Crosse	324,170	0
N/A	15.RD	R&D from Fish and Wildlife Service	UW-La Crosse	4,895	0
N/A	15.RD	R&D from Forest Service	UW-Madison	31,789	0
N/A	15.RD	R&D from US Geological Survey	UW-La Crosse	7,800	0
N/A	15.RD	R&D from US Geological Survey	UW-Milwaukee	10,245	0
		Subtotal Direct R&D Grants		2,845,940	18,113
R&D Subgrants:					
15.066		Tribal Great Lakes Restoration Initiative (from Menominee Indian Tribe of Wisconsin)	UW-Stevens Point	74,871	0
15.600	P1580026	Anadromous Fish Conservation (from California Department of Fish & Wildlife)	UW-Madison	74,650	0
15.608	2015-05647-01	Fish and Wildlife Management Assistance (from University of Illinois-Urbana-Champaign)	UW-Milwaukee	34,946	0
15.611	2016-225	Wildlife Restoration and Basic Hunter Education (from Village of East Troy)	UW-Milwaukee	966	0
15.630	F14AC00319	Coastal (from Ducks Unlimited)	UW-Green Bay	55,706	0
15.662	0501.13.038452	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Green Bay	4,497	0
15.662	2015-0201	Great Lakes Restoration (from Michigan Department of Environmental Quality)	UW-Madison	25,993	0
15.662	US-WI-392-2	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	2,669	0
15.815	AV13-WI01	National Land Remote Sensing Education Outreach and Research (from Americaview Inc)	UW-Madison	27,202	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
15.820	12-007036, 15-008418 A	National Climate Change and Wildlife Science Center 00, 16-008988 A 00 & 17- 009597 A 00	UW-Madison	191,824	12,597
N/A	15.D005047001	Identifying Causes of High Mercury in Fish (from University of Minnesota)	UW-La Crosse	92,467	0
N/A	15.H39920600006	NPS-Harmon (from George Mason University)	UW-La Crosse	3,651	0
				589,442	12,597
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				3,435,382	30,710
U.S. DEPARTMENT OF JUSTICE:					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	41,985	0
				41,985	0
R&D Subgrants:					
16.585		Drug Court Discretionary Grant Program (from Ashland County)	UW-Madison	34,278	0
N/A	16.MEGA4-CHSRA-2013- 000	Automated Litigation Support (from Labat-Anderson Inc)	UW-Madison	178,642	0
				212,920	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				254,905	0
U.S. DEPARTMENT OF LABOR:					
17.261		WIA/WIOA Pilots, Demonstrations, and Research Projects (from City of Madison)	UW-Madison	46,913	0
				46,913	0
U.S. DEPARTMENT OF STATE:					
R&D Subgrants:					
19.009	Chk #34901	Academic Exchange Programs - Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	3,338	0
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	17,735	36
				21,073	36
U.S. DEPARTMENT OF TRANSPORTATION:					
20.109		Air Transportation Centers of Excellence	UW-Madison	25,876	0
20.200		Highway R Program	UW-Madison	231,427	102,470
20.215		Highway Training and Education	UW-Madison	73,910	0
20.616		National Priority Safety Programs (from UW-Madison)	UW-Milwaukee	29,998	0
20.701		University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	5,647	0
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	117,284	0
20.701		University Transportation Centers Program	UW-Madison	1,127,297	549,605
Total Federal Program 20.701				1,250,228	549,605
20.819		Ballast Water Treatment Technologies	UW-Superior	282,146	0
N/A	20.RD	R&D from Federal Highway Administration	UW-Madison	160,853	0
N/A	20.RD (DTMA1H11002- 0006)	R&D from Maritime Administration	UW-Superior	2,561	0
				2,056,999	652,075
R&D Subgrants:					
20.200	436-17-29	Highway R Program (from Iowa State University)	UW-Madison	11,764	0
20.200	SG199416100	Highway R Program (from California State University-Long Beach)	UW-Madison	11,186	0
20.200	TPF-5 (295) #18699	Highway R Program (from Iowa Department of Transportation)	UW-Madison	25,552	0
20.205	1027000	Highway Planning and Construction (from Minnesota Department of Transportation)	UW-Milwaukee	10,500	0
20.205	P638-16-803	Highway Planning and Construction (from Nevada Department of Transportation)	UW-Madison	6,868	0
20.600	8928-S-009	Task Order 12 State and Community Highway Safety (from Westat)	UW-Madison	42,439	0
20.614	PO # 1593178	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants (from Medical College of Wisconsin)	UW-Madison	(111)	0
20.701	1001263791	University Transportation Centers Program (from University of Iowa)	UW-Madison	277,299	0
20.701	4108-47674	University Transportation Centers Program (from Purdue University)	UW-Madison	175,990	0
20.701	60040605	University Transportation Centers Program (from Ohio State University)	UW-Madison	211,624	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&D) CLUSTER</i>					
20.819	UWS 2016 & UWS-2010	Ballast Water Treatment Technologies (from Northeast Midwest Institute)	UW-Superior	898,032	0
N/A	20.17710 & 17711	Alternate Work Zone Signing (from Iowa Department of Transportation)	UW-Madison	68,393	22,555
N/A	20.38507	Decision-Making Guide for Traffic Signal Phasing (from Vanasse Hangen Brustlin Inc)	UW-Madison	14,627	0
N/A	20.6-36	Laboratory Validation of Concrete Bridge NDE System (from Engineering & Software Consultants Inc)	UW-Milwaukee	72,666	0
N/A	20.8928-S-009	In-Vehicle Voice Control Interface Performance Evaluation (from Westat)	UW-Madison	44,748	0
N/A	20.AGMT 05/12/15	Pedestrian/Bike Data Collection (from Kittelson & Associates, Inc.)	UW-Milwaukee	1,749	0
N/A	20.Contract #19135	Analytical Methods for Work Zone Travel Time Reliability Assessment (from Iowa Department of Transportation)	UW-Madison	6,807	0
N/A	20.GS-10F-02-42L	Great Lakes Maritime Research Institute (from ABSG Consulting)	UW-Superior	2,358	0
N/A	20.TPF-5(295)	Design Optimal and Effective Queue End Detection and Notification CONTRACT #19069 (from Iowa Department of Transportation)	UW-Madison	14,956	0
Subtotal R&D Subgrants				1,897,447	22,555
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				3,954,446	674,630
OFFICE OF PERSONNEL MANAGEMENT:					
N/A	27.011	Intergovernmental Mobility of Federal, State, and Local Employees	UW-Stout	28,909	0
TOTAL R&D FROM OFFICE OF PERSONNEL MANAGEMENT				28,909	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Science	UW-Madison	199,727	0
43.001		Science	UW-Superior	18,357	0
43.001		Science	UW-Whitewater	10,152	0
43.001		Science (from UW-Green Bay)	UW-Milwaukee	4	0
43.001		Science	UW-Milwaukee	260,415	30,597
43.001		Science	UW-Madison	8,418,953	586,549
43.001		Science (from UW-Green Bay)	UW-La Crosse	4,853	0
Total Federal Program 43.001				8,912,461	617,146
43.003		Exploration	UW-Madison	53,157	0
43.007		Space Operations	UW-Madison	201,037	0
43.008		Education	UW-Whitewater	4,156	0
43.008		Education	UW-Madison	180,000	133,789
Total Federal Program 43.008				184,156	133,789
43.009		Cross Agency Support	UW-Madison	408,650	0
43.012		Space Technology	UW-Madison	96,704	0
N/A	43.09-ATP09-0198	Disk Halo (from UW-Whitewater)	UW-Madison	(7,590)	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	208,283	0
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	597,751	0
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Whitewater	5,177	0
Subtotal Direct R&D Grants				10,659,786	750,935
R&D Subgrants:					
43.001	1(GG009396)	Science (from Columbia University)	UW-Madison	52,504	0
43.001	13-NASA-1049	Science (from Duke University)	UW-Madison	46,982	0
43.001	1551835, 1551268 & 1554611	Science (from University of Colorado-Boulder)	UW-Madison	110,970	0
43.001	16759	Science (from University of Maryland-Baltimore)	UW-Madison	562,966	0
43.001	2014-105	Science (from University of Alabama-Huntsville)	UW-Madison	93,750	0
43.001	2016-31	Science (from University of Oklahoma)	UW-Madison	23,704	0
43.001	21101-11-025	Science (from Science Systems & Applications Inc)	UW-Madison	114,005	0
43.001	25-6238-0676-002	Science (from University of Nebraska)	UW-Madison	(12,088)	0
43.001	68198-1117928-2	Science (from State University of New York-Stony Brook)	UW-Madison	89,135	0
43.001	731	Science (from Space Science Institute)	UW-Madison	20,997	0
43.001	9137	Science (from University of California-Berkeley)	UW-Madison	25,317	0
43.001	Agr Dtd 8-7-15	Science (from Madison Cryogroup LLC)	UW-Madison	(57)	0
43.001	E2035001	Science (from George Mason University)	UW-Madison	22,254	0
43.001	HC13197	Science (from East-West Center)	UW-Madison	38,150	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
43.001	HST-AR-13239-02-A, HST-AR-13274-01, HST-AR-13893-001-A, HST-AR-13912-005-A, HST-AR-14588-001-A, HST-GO-12604-01-A, HST-GO-12939-10-A, HST-GO-13354-001-A, HST-GO-13444-001-A, HST-GO-13448-01-A, HST-GO-13482-01-A, HST-GO-13721-002-A, HST-GO-13723-003-A, HST-GO-14066-002-A, HST-GO-14113-001-A, HST-GO-14232-004-A, HST-GO-14239-001, HST-GO-14240-001-A, HST-GO-14265-002 & HST-GO-	Science (from Space Telescope Science Institute)	UW-Madison	370,529	0
43.001	HST-GO-12471.01	Science (from Space Telescope Science Institute)	UW-Milwaukee	1,926	0
43.001	R-16-0021	Science (from University of Houston)	UW-Madison	12,775	0
43.001	SC 3147	Science (from Search for Extraterrestrial Intelligence)	UW-Madison	55,336	0
43.003	G-00066-2	Exploration (from Colorado State University)	UW-Madison	58,982	0
43.007	AGR- DTD- 2-16-15	Space Operations (from Nosanov Consulting LLC)	UW-Madison	115,267	0
43.008	43. Prime#NNX15AJ12H Sub#HEI17_2.0	Education (from Wisconsin Space Grant Consortium)	UW-Superior	1,672	0
43.008	AGMT 03/21/17 & NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Madison	4,260	0
43.008	HEI16_McHenry, RIP16_Dornbos, RIP16_McHenry & RIP 17_7.0	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	12,857	0
43.008	HU-160019	Education (from Hampton University)	UW-Madison	81,863	0
43.008	NNX15AJ12H	Education (from Carthage College)	UW-Whitewater	5,215	0
43.008	NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Whitewater	1,262	0
43.008	RIP17_8.0	Education (from Wisconsin Space Grant Consortium)	UW-Parkside	2,172	0
43.008	WSGC 144-233332	Education (from Wisconsin Space Grant Consortium)	UW-Platteville	8,160	0
N/A	43.15-010	Multi-Sensor Analysis Global Day/Night Urban Heat (from University of New Hampshire)	UW-Madison	41,536	0
N/A	43.1521707	A-Train Ice Cloud Retrievals (from California Institute of Technology)	UW-Madison	67,291	0
N/A	43.21606-16-033	Ceres FM 1-5 Science and Technical Support TDN M.001A (from Science Systems & Applications Inc)	UW-Madison	77,308	0
N/A	43.CWC-010	APS Conference for Undergraduate Women in Physics (from American Physical Society)	UW-Madison	8,709	0
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	175,312	0
N/A	43.HST-AR-13244-01-A	Galactic Outflows and the Growth of Disks (from Space Telescope Science Institute)	UW-Milwaukee	37,169	0
N/A	43.HST-GO-13674.001-A	A 1.05Msun Companion to PSR J2222-0137 (from Space Telescope Science Institute)	UW-Milwaukee	9,817	0
N/A	43.HST-GO-13721.001-A	The Windy Milky Way Galaxy (from Space Telescope Science Institute)	UW-Whitewater	17,777	0
N/A	43.HST-GO-13821-002	H-Alpha Filaments & Feedback in NGC4696 (from Space Telescope Science Institute)	UW-Madison	11,376	0
N/A	43.HST-GO-13840-005-A	The Smith Cloud: Galactic or Extragalactic? (from Space Telescope Science Institute)	UW-Madison	10,722	0
N/A	43.HST-GO-14044-006-A	Longitude-Resolved Maps of Neptune's Radio Emission (from Space Telescope Science Institute)	UW-Madison	218	0
N/A	43.HST-GO-14045-008-A	Longitude-Resolved Maps of Uranus' Radio Emission (from Space Telescope Science Institute)	UW-Madison	218	0
N/A	43.HST-GO-14628.001	The Evolution of C/O in Low Metallicity Dwarf Galaxies (from Space Telescope Science Institute)	UW-Milwaukee	1,258	0
N/A	43.HST-GO-14632.001-A	Lyman-alpha Imaging at ~20 pc Resolution in a Low Mass Lensed Galaxy at z=1.85 (from Space Telescope Science Institute)	UW-Milwaukee	17,016	0
N/A	43.HST-GO-14728.001-A	Hearts Of Darkness: Compact Obscured Nuclei In S0/A Galaxies (from Space Telescope Science Institute)	UW-Madison	12,219	0
N/A	43.HST-GO-14772.001-A	Observing Gas in Cosmic Web Filaments to Constrain Simulations of Cosmic Structure Formation (from Space Telescope Science Institute)	UW-Madison	321	0
N/A	43.MTS-UWI-09242015	Planetary Mission Program Office Venera-D Science Definition Team Support (from MTS Systems)	UW-Madison	63,043	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>				
N/A	43.SC 3230 Wfirst Starshade Evaluation (from Search for Extraterrestrial Intelligence)	UW-Madison	25,895	0
	Subtotal R&D Subgrants		<u>2,498,070</u>	<u>0</u>
	TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		<u>13,157,856</u>	<u>750,935</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:				
45.024	Promotion of the Arts Grants to Organizations and Individuals	UW-Madison	6,304	0
45.149	Promotion of the Humanities Division of Preservation and Access	UW-Madison	150,877	0
45.160	Promotion of the Humanities Fellowships and Stipends	UW-Madison	54,127	0
45.161	Promotion of the Humanities Research	UW-Madison	212,139	0
45.163	Promotion of the Humanities Professional Development	UW-Green Bay	9,923	0
45.312	National Leadership Grants	UW-Madison	167,024	49,463
45.312	National Leadership Grants	UW-Milwaukee	240,900	68,822
	Total Federal Program 45.312		<u>407,924</u>	<u>118,285</u>
	TOTAL R&D FROM THE NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		<u>841,294</u>	<u>118,285</u>
NATIONAL SCIENCE FOUNDATION:				
47.041	Engineering Grants	UW-Stout	80,654	0
47.041	Engineering Grants	UW-Eau Claire	66,404	0
47.041	Engineering Grants	UW-Milwaukee	1,106,241	22,277
47.041	Engineering Grants	UW-Madison	7,361,938	97,483
47.041	Engineering Grants	UW-La Crosse	15,181	0
	Total Federal Program 47.041		<u>8,630,418</u>	<u>119,760</u>
47.049	Mathematical and Physical Sciences	UW-Eau Claire	247,455	0
47.049	Mathematical and Physical Sciences	UW-Madison	1,291	0
47.049	Mathematical and Physical Sciences	UW-River Falls	61,133	0
47.049	Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	274,419	0
47.049	Mathematical and Physical Sciences	UW-Eau Claire	105,967	0
47.049	Mathematical and Physical Sciences	UW-Stevens Point	61,270	2,038
47.049	Mathematical and Physical Sciences	UW-Madison	293,900	19,298
47.049	Mathematical and Physical Sciences	UW-Milwaukee	6,525,020	2,567,941
47.049	Mathematical and Physical Sciences	UW-Madison	23,447,066	5,312,096
47.049	Mathematical and Physical Sciences	UW-La Crosse	131,439	0
	Total Federal Program 47.049		<u>31,148,960</u>	<u>7,901,373</u>
47.050	Geosciences	UW-Green Bay	2,370	0
47.050	Geosciences	UW-Milwaukee	682,971	0
47.050	Geosciences	UW-River Falls	87,415	0
47.050	Geosciences	UW-Superior	19,672	0
47.050	Geosciences	UW-Whitewater	22,560	0
47.050	Geosciences (from UW-Milwaukee)	UW-Madison	7,202	0
47.050	Geosciences	UW-Eau Claire	59,295	0
47.050	Geosciences	UW-Madison	13,158,957	1,049,872
47.050	Geosciences	UW-La Crosse	57,865	0
47.050	Geosciences	UW-Oshkosh	44,320	0
	Total Federal Program 47.050		<u>14,142,627</u>	<u>1,049,872</u>
47.070	Computer and Information Science and Engineering	UW-Milwaukee	145,439	0
47.070	Computer and Information Science and Engineering	UW-Stout	193,057	0
47.070	Computer and Information Science and Engineering	UW-Whitewater	23,353	0
47.070	Computer and Information Science and Engineering	UW-Madison	9,237,010	552,277
47.070	Computer and Information Science and Engineering	UW-La Crosse	42,141	0
47.070	Computer and Information Science and Engineering (from UW-Madison)	UW-La Crosse	3,681	0
	Total Federal Program 47.070		<u>9,644,681</u>	<u>552,277</u>
47.074	Biological Sciences	UW-Eau Claire	39,467	0
47.074	Biological Sciences	UW-Stout	45,977	0
47.074	Biological Sciences (from UW-Madison)	UW-Stevens Point	3,093	0
47.074	Biological Sciences	UW-Milwaukee	964,345	5,659
47.074	Biological Sciences	UW-Madison	12,434,349	1,054,424
47.074	Biological Sciences	UW-La Crosse	67,557	0
47.074	Biological Sciences	UW-Oshkosh	36,403	0
47.074	Biological Sciences (from UW-Madison)	UW-La Crosse	74	0
	Total Federal Program 47.074		<u>13,591,265</u>	<u>1,060,083</u>
47.075	Social, Behavioral, and Economic Sciences	UW-Milwaukee	183,760	0
47.075	Social, Behavioral, and Economic Sciences	UW-Platteville	61,404	0
47.075	Social, Behavioral, and Economic Sciences	UW-Stout	93,408	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>				
47.075	Social, Behavioral, and Economic Sciences (from UW-Madison)	UW-Milwaukee	17,574	0
47.075	Social, Behavioral, and Economic Sciences	UW-Madison	3,034,899	416,617
47.075	Social, Behavioral, and Economic Sciences	UW-Oshkosh	187,086	0
	Total Federal Program 47.075		3,578,131	416,617
47.076	Education and Human Resources	UW Colleges	53,510	0
47.076	Education and Human Resources	UW-Milwaukee	418,746	0
47.076	Education and Human Resources	UW-River Falls	13,698	0
47.076	Education and Human Resources	UW-Superior	102	0
47.076	Education and Human Resources	UW-Whitewater	2,654	0
47.076	Education and Human Resources (from UW-Madison)	UW Extension	2,919	0
47.076	Education and Human Resources (from UW-Madison)	UW-Milwaukee	69,448	0
47.076	Education and Human Resources (from UW-Madison)	UW-Platteville	(598)	0
47.076	Education and Human Resources (from UW-Madison)	UW-Whitewater	37,383	0
47.076	Education and Human Resources (from UW-Milwaukee)	UW-Stout	8,154	0
47.076	Education and Human Resources (from UW-River Falls)	UW-Milwaukee	42,704	0
47.076	Education and Human Resources	UW-Platteville	528,452	6,000
47.076	Education and Human Resources	UW-Milwaukee	440,304	28,937
47.076	Education and Human Resources	UW-Madison	123,741	30,750
47.076	Education and Human Resources	UW-River Falls	335,910	38,654
47.076	Education and Human Resources	UW-Madison	15,863,305	2,115,228
47.076	Education and Human Resources	UW-La Crosse	83,123	0
47.076	Education and Human Resources	UW-Oshkosh	121,405	0
47.076	Education and Human Resources (from UW-Madison)	UW-La Crosse	16,800	0
47.076	Education and Human Resources (from UW-Madison)	UW-La Crosse	24,500	0
	Total Federal Program 47.076		18,186,260	2,219,569
47.078	Polar Programs (from UW-Madison)	UW-River Falls	123,601	0
47.078	Polar Programs	UW-Madison	114,449	46,136
	Total Federal Program 47.078		238,050	46,136
47.079	Office of International Science and Engineering	UW-Milwaukee	169,402	0
47.079	Office of International Science and Engineering	UW-Madison	2,810	0
47.079	Office of International Science and Engineering	UW-River Falls	83,841	0
	Total Federal Program 47.079		256,053	0
47.080	Office of Cyberinfrastructure	UW-Madison	189,554	0
47.082	Trans-NSF Recovery Act Research Support	UW-Oshkosh	6,549	0
47.083	Office of Integrative Activities	UW-Madison	14,604	0
N/A	47.IPA Interagency Personnel Agreements	UW-Milwaukee	165,720	0
N/A	47.IPA Interagency Personnel Agreements	UW-Madison	1,009,091	0
	Subtotal Direct R&D Federal Grants		100,801,963	13,365,687
R&D Subgrants:				
47.041	007727-020 Engineering Grants (from University of Cincinnati)	UW-Milwaukee	73,175	0
47.041	02381-UWM Engineering Grants (from University of Akron)	UW-Madison	20,006	0
47.041	10033623-UW Engineering Grants (from University of Utah)	UW-Madison	2,263	0
47.041	13-ENG-200439-UWM Engineering Grants (from Auburn University)	UW-Madison	37,559	0
47.041	1549703-Sub A Engineering Grants (from Intelligent Composites LLC)	UW-Milwaukee	45,998	0
47.041	1621759 Engineering Grants (from Advanced Chemical Systems)	UW-Milwaukee	62,278	0
47.041	2016-36 Engineering Grants (from University of Oklahoma)	UW-Madison	54,700	0
47.041	26-1004-86-61 Engineering Grants (from University of Texas-Arlington)	UW-Madison	92,232	0
47.041	41262-Z9280101 Engineering Grants (from University of Maryland)	UW-Milwaukee	7,294	0
47.041	A004415101 Engineering Grants (from University of Minnesota)	UW-Madison	848	0
47.041	Agmt Signed 6/10/16 Engineering Grants (from University of Arkansas)	UW-Milwaukee	41,399	0
47.041	Agr Dtd 5-8-14 Engineering Grants (from Quantlogic)	UW-Madison	9,461	0
47.041	I9 70048 23 Engineering Grants (from Iowa State University)	UW-Madison	213,660	0
47.041	S07-012015 Engineering Grants (from Shine Medical Technologies Inc)	UW-Madison	3,189	0
47.041	SP0018975-PROJ0007081 Engineering Grants (from Northwestern University)	UW-Madison	(821)	0
47.041	Engineering Grants (from C-Motive Technologies Inc)	UW-Madison	20,274	0
47.041	Engineering Grants (from Flexcompute Inc)	UW-Madison	48,055	0
47.049	0024232 (011288-2) Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	72,573	0
47.049	20007601UWRF Mathematical and Physical Sciences (from Macalester College)	UW-River Falls	27,285	0
47.049	2169, ORPA002013 & Mathematical and Physical Sciences (from Princeton University)	UW-Madison	848,357	0
47.049	25-0521-0184-023 Mathematical and Physical Sciences (from University of Nebraska)	UW-Madison	106,864	0
47.049	45158038 PO#S9000465 Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	260,173	0
47.049	68D-1094589 Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	428,449	0
47.049	CHK #01621471 Mathematical and Physical Sciences (from University of Notre Dame)	UW-Madison	9,147	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.049	NSF094-01	Mathematical and Physical Sciences (from Santa Clara University)	UW-Milwaukee	55,234	0
47.049	NSF1305124	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	418,329	0
47.049	R3F363	Mathematical and Physical Sciences (from Rice University)	UW-Madison	(694)	0
47.049	RG160-G1	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	66,611	0
47.049	S880661-T082668	Mathematical and Physical Sciences (from Emory University)	UW-Madison	119,045	0
47.049	UWSC6716 - BPO4494	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	84,285	0
47.049	Z353402	Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	1,044	0
47.049		Mathematical and Physical Sciences (from Mathematical Association of America)	UW-Stevens Point	5,000	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Stevens Point	1,111	0
47.050	110352	Geosciences (from University of Maryland-Baltimore)	UW-Madison	10,711	0
47.050	1377 - 1377R42	Geosciences (from Dartmouth College)	UW-Madison	2,686,090	0
47.050	2001915544	Geosciences (from Johns Hopkins University)	UW-Madison	96,730	0
47.050	21(GG009393)	Geosciences (from Columbia University)	UW-Milwaukee	20,140	0
47.050	479483-19126	Geosciences (from Virginia Polytechnic Institute & State University)	UW-Madison	45,530	0
47.050	61381371	Geosciences (from University of California-San Diego)	UW-Madison	1,752	0
47.050	760004	Geosciences (from University of Washington)	UW-Madison	6,845	0
47.050	S1601	Geosciences (from University of Miami)	UW-Madison	4,855	0
47.050	S1693B-A	Geosciences (from Oregon State University)	UW-Madison	130,687	0
47.050	T338B57	Geosciences (from Consortium for Ocean Leadership)	UW-Madison	(255)	0
47.050	Z14-12710 & Z16-21929	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	169,620	0
47.070	10034358-WISCMD	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	372,944	0
47.070	15883	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Milwaukee	1,340	0
47.070	1720-206-2009949	Computer and Information Science and Engineering (from Clemson University)	UW-Madison	237,749	0
47.070	415975-G	Computer and Information Science and Engineering (from University of Rochester)	UW-Madison	16,024	0
47.070	42658461 & 69069163	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	65,167	0
47.070	4914-UWM-NSF-4272	Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	9,032	0
47.070	9500012011	Computer and Information Science and Engineering (from Raytheon Company)	UW-Madison	(192)	0
47.070	BL-4812511-UW	Computer and Information Science and Engineering (from Indiana University)	UW-Madison	252,490	0
47.070	CCC-UWisc-07012016	Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	113,177	0
47.070	FP058757	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	134,950	0
47.070	GA11047 144311	Computer and Information Science and Engineering (from University of Virginia)	UW-Madison	(229)	0
47.070	UFDSP00010407 - 00117548	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	208,416	0
47.074	009168-002	Biological Sciences (from University of Cincinnati)	UW-Madison	(1)	0
47.074	1003260A	Biological Sciences (from University of Wyoming)	UW-Madison	110,239	0
47.074	67183-10108	Biological Sciences (from Cornell University)	UW-Madison	293,909	0
47.074	838	Biological Sciences (from Dartmouth College)	UW-Madison	101,016	0
47.074	BEI: NEON & SC-NEON-16	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	4,847	0
47.074	G114-14-W4576	Biological Sciences (from Montana State University)	UW-Madison	116,518	0
47.074	N004586501	Biological Sciences (from University of Minnesota)	UW-Madison	82,230	0
47.074	R23-3	Biological Sciences (from Wisconsin Alliance for Minority Participation)	UW-Parkside	6,555	0
47.074	R877471	Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	451,955	0
47.074	RC101799UW	Biological Sciences (from Michigan State University)	UW-Madison	204,959	0
47.074	RFO1417781	Biological Sciences (from Ohio State University)	UW-Milwaukee	12,433	0
47.074	RR167-629-S000818, RR272-815-5054296 & RR272-828-S001217	Biological Sciences (from University of Georgia)	UW-Madison	186,729	0
47.075	2003123172	Social, Behavioral, and Economic Sciences (from Johns Hopkins University)	UW-Madison	115,418	0
47.075	3048112470-16-211	Social, Behavioral, and Economic Sciences (from University of Kentucky Research Foundation)	UW-Milwaukee	53,750	0
47.075	BL-4826940-WISC	Social, Behavioral, and Economic Sciences (from Indiana University)	UW-Madison	27,811	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
47.075	RG15-9327	Social, Behavioral, and Economic Sciences (from Association for Institutional Research)	UW-Madison	11,523	0
47.075		Social, Behavioral, and Economic Sciences (from American Statistical Association)	UW-Madison	16,074	0
47.076	2015-1206E	Education and Human Resources (from Pacific Science Center)	UW-Madison	2,437	0
47.076	259440-UWI	Education and Human Resources (from Temple University)	UW-Madison	105,808	0
47.076	34-21530-199-76190	Education and Human Resources (from Tuskegee University)	UW-Madison	5,076	0
47.076	44214	Education and Human Resources (from Technical Education Research Centers Inc)	UW-Madison	16,439	0
47.076	4569-UWM-01	Education and Human Resources (from Boston Museum of Science)	UW-Madison	23,818	0
47.076	770-040	Education and Human Resources (from Business-Higher Education Forum)	UW-Milwaukee	108,378	0
47.076	Email Award 9/12/16	Education and Human Resources (from Georgia State University)	UW-Green Bay	996	0
47.076	GR-16-05	Education and Human Resources (from University of Arkansas)	UW-Milwaukee	27,196	0
47.076	RC103138UW & RC104162UWS	Education and Human Resources (from Michigan State University)	UW-Madison	97,254	0
47.076	SP0009801-PROJ0005992	Education and Human Resources (from Northwestern University)	UW-Madison	72,505	0
47.076		Education and Human Resources (from Anoka-Ramsey Community College)	UW-Stout	13,266	0
47.076		Education and Human Resources (from Normandale Community College (MN))	UW-Stout	8,697	0
47.080	33529596	Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	71,365	0
47.080	BL-4812483-UWMAD	Office of Cyberinfrastructure (from Indiana University)	UW-Madison	37,984	0
47.080	PO 165015	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	133,181	0
47.083	115707	Office of Integrative Activities (from University of Connecticut)	UW-Madison	94,882	0
47.083	44K-1096617	Office of Integrative Activities (from California Institute of Technology)	UW-Milwaukee	18,556	0
N/A	47.236113	Epandda: Enhancing Paleontological And Neontological Data Discovery Api (from George Mason University)	UW-Madison	32,198	0
N/A	47.2381415	Utilizing the Paleobiology Database to Provide Hands-On Research Opportunities for Undergraduates (from George Mason University)	UW-Madison	72,515	0
N/A	47.AGMT 04-19-10	Cathode Materials in Lithium-Ion Batteries (from Solrayo)	UW-Madison	(94,608)	0
N/A	47.MSN157856	New Techniques for Interpreting Physical Structure and Turbulence in the Solar Wind (from Space Science Institute)	UW-Madison	17,875	0
N/A	47.Y81713	Investigating Tectonic Tremor beneath the San Andreas Fault (from University of Southern California)	UW-Madison	13,429	0
		Subtotal R&D Subgrants		10,493,168	0
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				111,295,131	13,365,687
U.S. SMALL BUSINESS ADMINISTRATION:					
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	25,000	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	45,770	0
TOTAL R&D FROM U.S. SMALL BUSINESS ADMINISTRATION				70,770	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.IPA	Interagency Personnel Agreements	UW-Madison	61,333	0
N/A	64.RD	R&D from Veteran's Administration	UW-Milwaukee	338	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				61,671	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.461		Regional Wetland Program Development Grants	UW-Madison	100,428	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from UW-Madison)	UW-Stevens Point	1,193	0
66.469		Great Lakes Program	UW-Madison	128	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	1,657,866	303,178
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	7,214	0
66.708		Pollution Prevention Grants Program	UW-Madison	(1,892)	0
		Subtotal Direct R&D Grants		1,764,937	303,178
R&D Subgrants:					
66.468		Capitalization Grants for Drinking Water State Revolving Funds (from Wisconsin Land & Water Conservation)	UW-Madison	25,979	0
66.469	66. GL-00E01980	Great Lakes Program (from University of Minnesota)	UW-Superior	31,610	0
66.469	Agreement Executed 8/13/15	Great Lakes Program (from Fox Wolf Watershed Alliance)	UW-Green Bay	111,389	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
66.469	FDP CRC Subaward #F62951	Great Lakes Program (from Central Michigan University)	UW-Green Bay	43,113	0
66.469	Federal Award ID #00E01450	Great Lakes Program (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	17,207	0
66.469		Great Lakes Program (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	19,353	0
66.469		Great Lakes Program (from Northeast Midwest Institute)	UW-Superior	2,514	0
66.469		Great Lakes Program (from University of Minnesota-Duluth)	UW-Superior	12,827	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	42,851	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	12,506	0
66.509	429-40-10A	Science To Achieve Results (STAR) Research Program (from Iowa State University)	UW-Madison	50,675	0
66.509	H003643701	Science To Achieve Results (STAR) Research Program (from University of Minnesota)	UW-Madison	92,781	0
66.509	RC105227UWM	Science To Achieve Results (STAR) Research Program (from Michigan State University)	UW-Milwaukee	118,218	0
N/A	66.GL00E01450	Managed Grazing - Paired Field Monitoring (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	46,906	0
Subtotal R&D Subgrants				627,929	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,392,866	303,178
U.S. NUCLEAR REGULATORY COMMISSION:					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	713,452	0
N/A	77.NRC-HQ-60-16-E-0001	Research and Technical Assistance Related to Severe Accidents in Nuclear Power Plants	UW-Madison	142,335	46,262
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				855,787	46,262
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	188,204	27,130
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	1,214,942	434,576
81.049		Office of Science Financial Assistance Program	UW-Madison	42,610,646	6,748,354
Total Federal Program 81.049				44,013,792	7,210,060
81.086		Conservation R	UW-Madison	253,141	38,089
81.087		Renewable Energy R	UW-Madison	2,347,169	751,783
81.112		Stewardship Science Grant Program	UW-Madison	732,577	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	2,897,157	861,802
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	75,621	0
81.135		Advanced Research Projects Agency - Energy	UW-Madison	700,113	0
Total Federal Program 81.135				775,734	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,050,973	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Milwaukee	220,456	0
N/A	81.RD	R&D from Chicago Operations Office	UW-Madison	433,416	0
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	578,603	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	58,662	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	3,450	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	29,346	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	572,590	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	1,221	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	327,221	0
N/A	81.RD	R&D from Sandia National Laboratory	UW-Madison	538,989	0
N/A	81.RD	R&D from SLAC National Accelerator Laboratory	UW-Madison	(1,287)	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	677,356	39,554
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	2,901,357	100,488
Subtotal Direct R&D Grants				58,411,923	9,001,776
R&D Subgrants:					
81.049	13-224-330131 & 17-101-100387-020	Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	245,916	0
81.049	2012-961-001	Office of Science Financial Assistance Program (from Samuel Roberts Noble Foundation)	UW-Madison	55,160	0
81.049	25-0521-0153-002	Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	38,415	0
81.049	3003326609	Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	159,340	0
81.049	9314	Office of Science Financial Assistance Program (from University of California-Berkeley)	UW-Madison	94,788	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
81.049	E-Motors Subaward No. 1	Office of Science Financial Assistance Program (from E-Motors Consulting LLC)	UW-Milwaukee	55,174	0
81.049	F7600-01	Office of Science Financial Assistance Program (from New York University)	UW-Madison	135,344	0
81.049	RF184-G5	Office of Science Financial Assistance Program (from Georgia Institute of Technology)	UW-Madison	84,106	0
81.049	UNR-16-02	Office of Science Financial Assistance Program (from University of Nevada-Reno)	UW-Madison	56,004	0
81.049	UWSC9312	Office of Science Financial Assistance Program (use 17688 for inv) (from University of Washington)	UW-Madison	67,796	0
81.086	SA623-1016-10296	Conservation R (from Illinois Institute of Technology)	UW-Madison	29,576	0
81.087	#EE0005055 - MOA 5/23/12	Renewable Energy R (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	634	0
81.087	00042619-04	Renewable Energy R (from Missouri University of Science)	UW-Madison	259,949	0
81.087	2014-19	Renewable Energy R (from University of Oklahoma)	UW-Madison	156,456	0
81.087	251192	Renewable Energy R (from Temple University)	UW-Madison	36,775	0
81.087	4105-71516	Renewable Energy R (from Purdue University)	UW-Madison	102,293	0
81.104	154956	Environmental Remediation and Waste Processing and Disposal (from Battelle Energy Alliance)	UW-Madison	25,788	0
81.112	416228-G	Stewardship Science Grant Program (from University of Rochester)	UW-Madison	6,878	0
81.113	3003222391	Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	352,106	0
81.117	UTA17-000042	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (from University of Texas-Austin)	UW-Madison	31,279	0
81.121	28-S172804	Nuclear Energy Research, Development and Demonstration (from Texas A&M University Research Foundation)	UW-Madison	548	0
81.121	3002964740 & 3002973270	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	203,595	0
81.121	429336-19126	Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute & State University)	UW-Madison	63,611	0
81.121	4500659947	Nuclear Energy Research, Development and Demonstration (from Westinghouse Electric Company)	UW-Madison	76,998	0
81.121	5710003979 & 15710003861	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	454,970	0
81.121	60040921	Nuclear Energy Research, Development and Demonstration (from Ohio State University)	UW-Madison	161,401	0
81.121	A15-0359-S001	Nuclear Energy Research, Development and Demonstration (from University of Tennessee)	UW-Madison	186,058	0
81.121	C00042992-1	Nuclear Energy Research, Development and Demonstration (from University of Missouri-Columbia)	UW-Madison	58,221	0
81.121	G0155A-A	Nuclear Energy Research, Development and Demonstration (from Oregon State University)	UW-Madison	79,456	0
81.121	RF192-G1	Nuclear Energy Research, Development and Demonstration (from Georgia Institute of Technology Research Corporation)	UW-Madison	206,968	0
81.121	S16025	Nuclear Energy Research, Development and Demonstration (from Kansas State University)	UW-Madison	93,080	0
81.135	079006-15753 - 07783-04	Advanced Research Projects Agency - Energy (from University of Illinois-Urbana-Champaign)	UW-Madison	49,208	0
N/A	81.10005482	Cold Spray Metallic Coatings on Zr Alloy (from Westinghouse Electric Company)	UW-Madison	48,621	0
N/A	81.1031-1	Self-Powered Wireless Sensor (from X-Wave Innovations Inc)	UW-Madison	2,690	0
N/A	81.128497	Role of Defects in Swelling and Creep of Irradiated SiC (from Battelle Energy Alliance)	UW-Madison	(1,167)	(1,167)
N/A	81.12C3008044	Holistic Approach to an Enhanced Accident Tolerant Fuel System (from Areva Federal Services)	UW-Madison	7,028	0
N/A	81.140948	Advanced 3D Characterization & Reconstruction of Reactor Materials (from Battelle Energy Alliance)	UW-Madison	70,224	0
N/A	81.150237	Technical Integration Task for Reactor Safety Technology (from Battelle Energy Alliance)	UW-Madison	39,018	0
N/A	81.159111	Benchmarking & Development of Constitutive Models (from Battelle Energy Alliance)	UW-Madison	1,346	0
N/A	81.19067-S10	Consortium for Risk Evaluation with Stakeholder Participation (from Vanderbilt University)	UW-Madison	1	0
N/A	81.224275	Subsurface Biogeochemistry (from Battelle Memorial Institute)	UW-Madison	54,645	0
N/A	81.40001028	Global Neutronics Analysis Support (from UT-Battelle LLC)	UW-Madison	70,639	0
N/A	81.40001494	SNS Second Target Station Nuclear Analysis Support (from UT-Battelle LLC)	UW-Madison	71,181	0
N/A	81.40001537	Bio-Derived Materials Strategic Plan (from UT-Battelle LLC)	UW-Madison	22,940	0
N/A	81.40001547	Engine Knock Investigation (from UT-Battelle LLC)	UW-Madison	835	0
N/A	81.4000155124	Modeling Corrosion and Mechanical Integrity of Zirconium Alloys	UW-Madison	15,306	0
	6400014912	Fuel Cladding During LOCA High Temperature Transients Using BISON (from UT-Battelle LLC)			

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N/A	81.40018652	Robust and Intelligent Bad-Data Detection Technique for PMU Based Oscillation Detection Monitoring & Control (from GE Global Research)	UW-Madison	1,821	0
N/A	81.4010303	Develop and Characterize Reliable Long-Life Liquid Cathode and Plasma (from General Electric Company)	UW-Madison	41,298	0
N/A	81.4010303	High Voltage, High Power Gas Tube Technology and Impact Assessment for HDVC Transmission (from General Electric Company)	UW-Madison	14,817	0
N/A	81.R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	26,817	0
N/A	81.S014249-F	Neutronics Analysis and Assessments (from Princeton Plasma Physics Laboratory)	UW-Madison	2,224	0
				4,118,175	(1,167)
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				62,530,098	9,000,609
U.S. DEPARTMENT OF EDUCATION:					
84.027		Special Education Grants to States (from UW-Extension)	UW-Madison	3,429	0
84.206		Javits Gifted and Talented Students Education	UW-Madison	504,384	46,879
84.263		Rehabilitation Training Experimental and Innovative Training (from UW-Stout)	UW-Madison	147,495	0
84.305		Education Research, Development and Dissemination	UW-Milwaukee	39,268	11,674
84.305		Education Research, Development and Dissemination	UW-Madison	3,371,017	473,830
Total Federal Program 84.305				3,410,285	485,504
84.324		Research in Special Education	UW-Madison	79,589	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	160,607	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (from UW-Milwaukee)	UW-Madison	3,442	0
84.335		Child Care Access Means Parents in School	UW-Madison	134,827	0
84.366		Mathematics and Science Partnerships (from UW-Eau Claire)	UW-Madison	20,767	0
84.366		Mathematics and Science Partnerships (from UW-River Falls)	UW-La Crosse	28,825	0
84.411		Investing in Innovation (i3) Fund	UW-Madison	3,201,853	2,152,333
84.418		Promoting Readiness of Minors in Supplemental Security Income (from UW-Stout)	UW-Madison	228,394	28,716
84.421		Disability Innovation Fund (DIF)	UW-Madison	976,499	537,025
N/A	84.N/A	Job Location and Development (JLD) Administrative Allowance	UW-Milwaukee	50,070	0
				8,950,466	3,250,457
R&D Subgrants:					
84.133	H133E100007A	National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	13,327	0
84.305	21372-S1	Education Research, Development and Dissemination (from Vanderbilt University)	UW-Madison	48,176	0
84.305	259589-UW	Education Research, Development and Dissemination (from Temple University)	UW-Madison	113,382	0
84.305	44024	Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	194,238	0
84.305	6255 s10-051	Education Research, Development and Dissemination (from Wested)	UW-Madison	(22)	0
84.305	R305A140185	Education Research, Development and Dissemination (from University of Oregon)	UW-River Falls	27,509	0
84.305	TUL-666-12-13	Education Research, Development and Dissemination (from Tulane University)	UW-Madison	100,402	0
84.324	5039283	Research in Special Education (from University of North Carolina)	UW-Madison	481,979	0
84.334	C024191	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	122,148	0
84.365	717106	English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	118,209	0
84.368	17-07-EDSG	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) (from Arizona Department of Education)	UW-Madison	21,919	0
84.412	164628	Race to the Top – Early Learning Challenge (from Maryland State Department of Education)	UW-Madison	(7,784)	0
N/A	84.6121-S-003	Performance Evaluation Reform Act Research-Based Study (from Westat)	UW-Madison	2,351	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from Westat)	UW-Madison	(5,167)	0
N/A	84.MSN188763	Dynamic Interactive Formative Assessment Tasks & End-of-Unit Tests for Measuring Challenging Concepts & Skills of Diverse Middle School Students (from Michigan Department of Education)	UW-Madison	472,162	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	84.MSN190873	Vocational Rehabilitation Technical Assistance Center for Targeted Communities (from Southern University)	UW-Madison	403,667	0
		Subtotal R&D Subgrants		2,106,496	0
		TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION		11,056,962	3,250,457
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	132,521	0
		TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		132,521	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Milwaukee	20,185	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	872,770	136,547
		Total Federal Program 93.077		892,955	136,547
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	184,332	43,203
93.103		Food and Drug Administration Research	UW-Madison	39,784	0
93.113		Environmental Health	UW-Milwaukee	198,125	0
93.113		Environmental Health	UW-Madison	1,775,932	0
		Total Federal Program 93.113		1,974,057	0
93.121		Oral Diseases and Disorders Research	UW-Milwaukee	55,517	0
93.121		Oral Diseases and Disorders Research	UW-Madison	2,209,307	0
		Total Federal Program 93.121		2,264,824	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	228,059	0
93.172		Human Genome Research	UW-Madison	637,108	0
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	(399)	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	10,323,058	386,431
		Total Federal Program 93.173		10,322,659	386,431
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	2,209,086	0
93.215		Hansen's Disease National Ambulatory Care Program	UW-Madison	406,907	0
93.225		National Research Service Awards Health Services Research Training	UW-Madison	(9,028)	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	3,544,760	121,275
93.233		National Center on Sleep Disorders Research	UW-Madison	(18)	0
93.239		Policy Research and Evaluation Grants	UW-Madison	1,347,752	96,470
93.242		Mental Health Research Grants	UW-Eau Claire	40,596	18,363
93.242		Mental Health Research Grants	UW-Milwaukee	1,954,833	146,646
93.242		Mental Health Research Grants	UW-Madison	13,172,511	721,774
		Total Federal Program 93.242		15,167,940	886,783
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Eau Claire	105,777	0
93.262		Occupational Safety and Health Program	UW-Madison	218,488	24,744
93.262		Occupational Safety and Health Program	UW-Milwaukee	407,753	137,255
		Total Federal Program 93.262		732,018	161,999
93.273		Alcohol Research Programs	UW-Madison	1,302,492	0
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	438,965	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	3,993,382	240,700
		Total Federal Program 93.279		4,432,347	240,700
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	87,640	0
93.283		Centers for Disease Control and Prevention Investigations and Technical Assistance	UW-Madison	553,724	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	33,721	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	3,157,234	0
		Total Federal Program 93.286		3,190,955	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>				
93.307	Minority Health and Health Disparities Research	UW-Madison	881,919	0
93.310	Trans-NIH Research Support	UW-Madison	4,724,495	648,952
93.350	National Center for Advancing Translational Sciences	UW-Madison	7,829,069	726,092
93.351	Research Infrastructure Programs	UW-Madison	11,712,150	191,919
93.361	Nursing Research (from UW-Milwaukee)	UW-Madison	9,101	0
93.361	Nursing Research	UW-Madison	464,376	9,838
93.361	Nursing Research	UW-Milwaukee	304,002	83,445
	Total Federal Program 93.361		777,479	93,283
93.389	National Center for Research Resources	UW-Madison	41,502	0
93.393	Cancer Cause and Prevention Research	UW-Milwaukee	249,952	171,604
93.393	Cancer Cause and Prevention Research	UW-Madison	6,915,588	233,200
	Total Federal Program 93.393		7,165,540	404,804
93.394	Cancer Detection and Diagnosis Research	UW-Madison	2,537,839	409,708
93.395	Cancer Treatment Research	UW-Madison	4,714,438	709,487
93.396	Cancer Biology Research	UW-Madison	5,362,050	286,874
93.397	Cancer Centers Support Grants	UW-Madison	4,257,936	34,455
93.398	Cancer Research Manpower	UW-Madison	1,048,748	0
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	196,255	69,089
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	297,837	91,590
	Total Federal Program 93.433		494,092	160,679
93.583	Refugee and Entrant Assistance Wilson/Fish Program	UW-Madison	62,483	0
93.837	Cardiovascular Diseases Research	UW-Milwaukee	13,045	10,040
93.837	Cardiovascular Diseases Research	UW-Madison	11,255,628	489,927
	Total Federal Program 93.837		11,268,673	499,967
93.838	Lung Diseases Research	UW-Milwaukee	580,099	71,861
93.838	Lung Diseases Research	UW-Madison	8,094,109	1,626,428
	Total Federal Program 93.838		8,674,208	1,698,289
93.839	Blood Diseases and Resources Research	UW-Madison	1,102,845	386,431
93.839	Blood Diseases and Resources Research	UW-La Crosse	67,176	0
	Total Federal Program 93.839		1,170,021	386,431
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,502,896	242,013
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	9,516,851	740,804
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-La Crosse	90,751	0
	Total Federal Program 93.847		9,607,602	740,804
93.850	Improving Epilepsy Programs, Services, and Outcomes through National Partnerships	UW-Parkside	73,904	0
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	376,750	0
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	13,527,882	1,032,469
	Total Federal Program 93.853		13,904,632	1,032,469
93.855	Allergy and Infectious Diseases Research	UW-Milwaukee	427,469	69,328
93.855	Allergy and Infectious Diseases Research	UW-Madison	42,395,963	15,248,353
93.855	Allergy and Infectious Diseases Research	UW-Oshkosh	5,383	0
	Total Federal Program 93.855		42,828,815	15,317,681
93.856	Microbiology and Infectious Diseases Research	UW-Madison	237,801	0
93.859	Biomedical Research and Research Training	UW-Milwaukee	(2,392)	0
93.859	Biomedical Research and Research Training	UW-Eau Claire	121,484	0
93.859	Biomedical Research and Research Training	UW-Madison	30,123,496	1,354,463
	Total Federal Program 93.859		30,242,588	1,354,463
93.865	Child Health and Human Development Extramural Research	UW-Milwaukee	102,763	28,548
93.865	Child Health and Human Development Extramural Research	UW-Madison	11,696,253	1,696,387
	Total Federal Program 93.865		11,799,016	1,724,935
93.866	1K24AG054560-01 Aging Research	UW-Madison	3,103	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.866	1K99AG052458-01A1	Aging Research	UW-Madison	90,142	0
93.866	1R01AG052030-01	Aging Research	UW-Madison	100,162	40,169
93.866	1R03AG052390-01	Aging Research	UW-Madison	66,890	0
93.866	1R21AG051814-01A1	Aging Research	UW-Madison	146,468	0
93.866	1R21AG051858-01	Aging Research	UW-Madison	124,609	66,766
93.866	1R21AG052404-01	Aging Research	UW-Madison	170,654	0
93.866	1R21AG053738-01	Aging Research	UW-Madison	149,985	0
93.866	1R21AG055377-01	Aging Research	UW-Madison	168,356	46,117
93.866	1R21AG055876-01	Aging Research	UW-Madison	4,504	0
93.866	1R56AG052513-01	Aging Research	UW-Madison	7,389	0
93.866	1R56AG052698-01	Aging Research	UW-Madison	338,389	0
93.866	1RF1AG053937-01	Aging Research	UW-Madison	286,828	0
93.866	4R01AG027161-09	Aging Research	UW-Madison	60,241	0
93.866	f7R01AG048218-04	Aging Research	UW-Madison	267,547	0
93.866	P50 AG033514	Aging Research	UW-Madison	338,355	0
93.866	R01AG021155	Aging Research	UW-Madison	743,758	0
93.866		Aging Research	UW-Milwaukee	208,786	0
93.866		Aging Research	UW-Madison	16,556,093	2,770,156
93.866		Aging Research	UW-La Crosse	125,129	0
Total Federal Program 93.866				19,957,388	2,923,208
93.867	1R21EY026222-01A1	Vision Research	UW-Madison	117,127	24,027
93.867	1U10EY024531-01	Vision Research	UW-Madison	216,876	0
93.867	2P30EY016665-11	Vision Research	UW-Madison	455,873	0
93.867	4R01EY022678-05	Vision Research	UW-Madison	165,556	0
93.867	4R24EY022883-05	Vision Research	UW-Madison	951,554	877,849
93.867	4U10EY014656-10	Vision Research	UW-Madison	186,674	0
93.867	4U10EY023521-03	Vision Research	UW-Madison	18,392	0
93.867	U10EY006594	Vision Research	UW-Madison	129,738	0
93.867		Vision Research (from Inter-Institutional)	UW-Whitewater	31,794	0
93.867		Vision Research	UW-Madison	7,339,730	505,383
Total Federal Program 93.867				9,613,314	1,407,259
93.879		Medical Library Assistance	UW-Madison	206,968	187,402
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	2,372,397	390,488
Subtotal Direct R&D Grants				266,580,316	33,645,070
R&D Subgrants:					
93.068	5996-UW-01	Chronic Diseases: Research, Control, and Prevention (from National Opinion Research Center)	UW-Madison	32,888	0
93.085	31867-Z0657001	Research on Research Integrity (from University of Maryland)	UW-Milwaukee	27,756	0
93.103	14-Pharm-201285-UWM	Food and Drug Administration Research (from Auburn University)	UW-Madison	3,190	0
93.103	NIPTE-U01-UW-2015-001	Food and Drug Administration Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	(11,889)	0
93.103		Food and Drug Administration Research (from Marvel Medtech LLC)	UW-Madison	5,726	0
93.110	1642 G RA056	Maternal and Child Health Federal Consolidated Programs (from University of California-Los Angeles)	UW-Madison	11,844	0
93.113		Environmental Health (from Miriam Hospital)	UW-Whitewater	10,132	0
93.136		Injury Prevention and Control Research and State and Community Based Programs (from University of Rochester)	UW-Madison	20,640	0
93.172	13-04410-002	Human Genome Research (from Texas Biomedical Research Institute)	UW-Madison	(71)	0
93.172	1R41HG008566-1	Human Genome Research (from Lucigen)	UW-Madison	71,424	0
93.173	1001647740, W000679016 & W000786755	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	109,038	0
93.173	111107	Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	15,841	0
93.173	14-2433	Research Related to Deafness and Communication Disorders (from University of South Carolina)	UW-Madison	9,547	0
93.173	42127 & 39690 - 29281	Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	249,087	0
93.173	SP00011574	Research Related to Deafness and Communication Disorders (from Georgia State University Research Foundation)	UW-Madison	6,985	0
93.173	UUMC58074	Research Related to Deafness and Communication Disorders (from Vanderbilt University)	UW-Madison	1,756	0
93.173		Research Related to Deafness and Communication Disorders (from Intelligent Hearing Systems Corporation)	UW-Madison	46,173	0
93.185	40185, 40189 & 40195	Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Foundation)	UW-Madison	8,388	0
93.226	0049031 (126094-1)	Research on Healthcare Costs, Quality and Outcomes (from University of Pittsburgh)	UW-Madison	25,502	0

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93.226	2002809958	Research on Healthcare Costs, Quality and Outcomes (from Johns Hopkins University)	UW-Madison	210,502	0
93.226	2013-527301-0001	Research on Healthcare Costs, Quality and Outcomes (from American Academy of Addiction Psychiatry)	UW-Madison	416	0
93.226	3003467807	Research on Healthcare Costs, Quality and Outcomes (from University of Michigan)	UW-Madison	29,867	0
93.226	9008531_UWI	Research on Healthcare Costs, Quality and Outcomes (from Oregon Health & Science University)	UW-Madison	19,321	0
93.226	9920130101	Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	15,886	0
93.226	C00047065-1, C00054041-1 & C00058027-1	Research on Healthcare Costs, Quality and Outcomes (from University of Missouri-Columbia)	UW-Madison	34,427	0
93.226	M13A11553 (A09039)	Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	11,334	0
93.226	PO# 6462450	Research on Healthcare Costs, Quality and Outcomes (from Geisinger Health Systems)	UW-Madison	20,177	0
93.233	200979-413	National Center on Sleep Disorders Research (from Utah State University)	UW-Madison	23,792	0
93.242	0025021 (127340-1)- (120375-1)	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	416,151	0
93.242	130291	Mental Health Research Grants (from Research Foundation for Mental Hygiene)	UW-Madison	75,225	0
93.242	360948-UW	Mental Health Research Grants (from Temple University)	UW-Madison	102,650	0
93.242	663807, 665350, 667300 & 66836L	Mental Health Research Grants (from University of Miami)	UW-Madison	77,260	0
93.242	F7404-01	Mental Health Research Grants (from New York University)	UW-Madison	(2,863)	0
93.242	FP050168	Mental Health Research Grants (from University of Chicago)	UW-Madison	90,631	0
93.242	MUSC15-026	Mental Health Research Grants (from Medical University of South Carolina)	UW-Madison	10,995	0
93.242	UWSC8564 (BP08570)	Mental Health Research Grants (from University of Washington)	UW-Madison	11,101	0
93.242	VUMC61876	Mental Health Research Grants (from Vanderbilt University)	UW-Madison	2,048	0
93.242		Mental Health Research Grants (from Marquette University)	UW-Milwaukee	51,750	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	26,535	0
93.243	16691	Substance Abuse and Mental Health Services Projects of Regional and National Significance (from Lac du Flambeau Tribe)	UW-Madison	26,417	0
93.271	60027479UWM	Alcohol Research Career Development Awards for Scientists and Clinicians (from Northwestern University)	UW-Madison	(135)	0
93.273	5033487, 5104588 & 5106565	Alcohol Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	115,950	0
93.273	565207	Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	40,203	0
93.273	66103700814	Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	46,616	0
93.279	1001624_GPHPM0183A_	Drug Abuse and Addiction Research Programs Univ of Wis (from Oregon Health & Science University)	UW-Madison	50,694	0
93.279	15LI0030-2919	Drug Abuse and Addiction Research Programs (from Chestnut Health Systems)	UW-Madison	105,934	0
93.279	2002776720	Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	40,874	0
93.279	21822-S2 & VUMC 54588	Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	134,932	0
93.279	553727-15-16 & TUL-HSC-335-11-12	Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	12,047	0
93.279	61501356-128280	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	58,572	0
93.279	R796	Drug Abuse and Addiction Research Programs (from Dartmouth College)	UW-Madison	98,933	0
93.279	WU-15-115 & WU-15-377	Drug Abuse and Addiction Research Programs (from Washington University)	UW-Madison	30,671	0
93.279		Drug Abuse and Addiction Research Programs (from Comfort Care for Animals)	UW-Madison	11,064	0
93.279		Drug Abuse and Addiction Research Programs (from Ponce School of Medicine)	UW-Milwaukee	37,023	0
93.283	16-2961, 16-2962, 17-3189 & 17-3329	Centers for Disease Control and Prevention Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	254,014	18,944
93.286	15-NIH-1084	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	91,556	0
93.286	2896	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rehabilitation Institute of Chicago)	UW-Madison	232,015	0
93.286	61368896-113447	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Stanford University)	UW-Madison	25,445	0
93.286	901508-UWM	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Ann & Robert H Lurie Children's Hospital)	UW-Milwaukee	32,742	0

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93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Illinois-Chicago)	UW-Madison	28,767	0
93.310	5100711-4, 5100972-6, 5101962-3 & 5101963-2	Trans-NIH Research Support (from Boston College)	UW-Madison	696,487	180,875
93.310	85488901	Trans-NIH Research Support (from University of California-San Diego)	UW-Madison	16,490	0
93.350	149749-5100774-4464	National Center for Advancing Translational Sciences (from Harvard University)	UW-Madison	335,336	0
93.350	1593R07	National Center for Advancing Translational Sciences (from Dartmouth College)	UW-Madison	(27,025)	0
93.350	16-J0010, 17-J0024 & 17-J0028	National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	506,977	0
93.350	5UL1TR001436-02, 5TL1TR001437-02 & Agreement 1-7-2016	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	187,641	0
93.350	HH9120	National Center for Advancing Translational Sciences (from Tufts University)	UW-Madison	35,623	0
93.351	16-17-04583-006	Research Infrastructure Programs (from Texas Biomedical Research Institute)	UW-Madison	85,167	0
93.351	430-28-05A	Research Infrastructure Programs (from Iowa State University)	UW-Madison	20,069	0
93.361	2038889-2035451	Nursing Research (from Duke University)	UW-Madison	31,989	0
93.393	1346 & 1603R011	Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	41,642	0
93.393	1P01CA196539-01	Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	383,963	0
93.393	411213_GR411139-UW	Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	178,698	0
93.393	792283 & 854649	Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	53,882	0
93.393	FCCC 15057-01	Cancer Cause and Prevention Research (from Fox Chase Cancer Center)	UW-Madison	15,009	0
93.394	17-J0021 & 17-J0036	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	73,048	0
93.394	52422-2001475-669304	Cancer Detection and Diagnosis Research (from City of Hope National Medical Center)	UW-Madison	34,763	0
93.394	8848sc	Cancer Detection and Diagnosis Research (from University of California-San Francisco)	UW-Milwaukee	25,649	0
93.394	SP0028253-PROJ0007362	Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	87,595	0
93.394	UNI-211750	Cancer Detection and Diagnosis Research (from Mayo Clinic)	UW-Madison	44,340	0
93.395	063316-00001	Cancer Treatment Research (from University of Illinois-Chicago)	UW-Madison	976	0
93.395	25111-03-319; Kenney	Cancer Treatment Research (from Wistar Institute)	UW-Madison	147,582	0
93.395	3200000510-16-210	Cancer Treatment Research (from University of Kentucky)	UW-Madison	17,906	0
93.395	51011-2000137-669301	Cancer Treatment Research (from City of Hope National Medical Center)	UW-Madison	4,582	0
93.395	8201	Cancer Treatment Research (from Rutgers University)	UW-Madison	292,113	0
93.395	890836	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	2,263	0
93.395	ACOSOG	Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	41,180	0
93.395	CITN-07, 0000843296	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	2,722	0
93.395	FP00015221_SUB324_01, FP00015221_SUN99_01 & FP00017458_SUB81_01	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	80,028	0
93.395	MSLT-II	Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	7,196	0
93.395	U10CA180820-01-WISC2	Cancer Treatment Research (from Eastern Cooperative Oncology Group)	UW-Madison	10,002	0
93.395	U10CA180820-03-WISC3	Cancer Treatment Research (from ECOG-ACRIN Cancer Research Group)	UW-Madison	10,000	0
93.395		Cancer Treatment Research (from Insert MRI)	UW-Madison	137,797	0
93.395		Cancer Treatment Research (from Medical Engineering Innovations)	UW-Madison	18,937	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	172,197	0
93.396	009705-006	Cancer Biology Research (from University of Cincinnati)	UW-Madison	30,544	0
93.396	3048112402-15-244	Cancer Biology Research (from University of Kentucky)	UW-Madison	21,538	0
93.396	FP000411-A	Cancer Biology Research (from University of Chicago)	UW-Madison	40,648	0
93.396	Per CN005141101	Cancer Biology Research (from University of Minnesota)	UW-Madison	57,174	0
93.396	UNIV58254 & VUMC 38344	Cancer Biology Research (from Vanderbilt University)	UW-Madison	166,355	0
93.397	25862U of Wisconsin	Cancer Centers Support Grants (from University of Vermont)	UW-Madison	64,087	0
93.397	315411	Cancer Centers Support Grants (from Albert Einstein College of Medicine)	UW-Madison	110,011	20,378
93.397	IU54CA153605-01 to -05	Cancer Centers Support Grants (from Mayo Clinic)	UW-Milwaukee	509	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&D) CLUSTER</i>					
93.433	FP00002280_SA001 & PT109629-SC105207	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	154,625	0
93.516	2014-06897-05-00-DT	Public Health Training Centers Program (from University of Illinois-Chicago)	UW-Madison	82,487	0
93.558	Agr Dtd 12-22-14	Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	18,532	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	25,000	0
93.590	CFE00544	Community-Based Child Abuse Prevention Grants (from Children's Trust Fund)	UW-Madison	(11)	0
93.610	GT-32013-02	Health Care Innovation Awards (HCIA) (from Association of American Medical Colleges)	UW-Madison	189,169	0
93.652	AGMT 10-08-15 & 12-29-16	Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	492,158	141,296
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (from Telligent)	UW-Madison	5,942	0
93.823	W000822300	Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development (from University of Iowa)	UW-Madison	32,477	0
93.837	000503570-024, 000511099-001, 000511740-002 & 000512395-001	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	317,746	0
93.837	0255-3106-4605 & Tricuspid 0255-3108-4605	Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	5,011	0
93.837	101330A-14429	Cardiovascular Diseases Research (from University of Maryland-Baltimore)	UW-Madison	59,304	0
93.837	11360UWM114	Cardiovascular Diseases Research (from Blood Systems Research Institute)	UW-Madison	5,036	0
93.837	114117 & CIRT	Cardiovascular Diseases Research (from Brigham & Women's Hospital)	UW-Madison	342,643	32,650
93.837	15-J0062 & 17-J0039	Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	373,161	0
93.837	1R01HL128240-01A1 MCW Sub, 7R01HL115267-03 & R01HL122662	Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	130,493	0
93.837	2(GG010998-01)	Cardiovascular Diseases Research (from Columbia University)	UW-Madison	36,243	0
93.837	59473-12766-UWISCM	Cardiovascular Diseases Research (from Sanford Burnham Presbyterian Medical Discovery Institute)	UW-Madison	25,434	0
93.837	60038771 & 60045563	Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	388,905	0
93.837	6-312-0214047-51983L	Cardiovascular Diseases Research (from RTI International)	UW-Madison	8,372	0
93.837	7361sc, 9656sc & 07-077736sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	164,263	0
93.837	T582686	Cardiovascular Diseases Research (from Emory University)	UW-Madison	12,400	0
93.837	UFDSP00011155	Cardiovascular Diseases Research (from University of Florida)	UW-Madison	24,417	0
93.837	UWIHL098115	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	497,871	0
93.837	VUMC58614	Cardiovascular Diseases Research (from Vanderbilt University Medical Center)	UW-Madison	77,167	0
93.837	W000716399 & W000815668	Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	96,381	0
93.837	WFUHS 116827	Cardiovascular Diseases Research (from Wake Forest University)	UW-Madison	298,805	0
93.838	0043989 (126344-3)	Lung Diseases Research (from University of Pittsburgh)	UW-Madison	23,625	0
93.838	11029SUB	Lung Diseases Research (from Seattle Children's Hospital)	UW-Madison	4,712	0
93.838	2034642	Lung Diseases Research (from Duke University)	UW-Madison	486,717	0
93.838	27094420-27748-A	Lung Diseases Research (from Stanford University)	UW-Madison	42,303	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	272,297	0
93.838	86552110	Lung Diseases Research (from University of California-San Diego)	UW-Madison	5,802	0
93.838	FY-341-002	Lung Diseases Research (from University of Colorado-Denver)	UW-Madison	2,261	0
93.838	R01HL116530 Subaward No. 1	Lung Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	87,685	0
93.838	S873527	Lung Diseases Research (from Emory University)	UW-Madison	10,519	0
93.838	UWIHL109086	Lung Diseases Research (from Pennsylvania State University)	UW-Madison	48,723	0
93.839	701	Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	1,072	0
93.839	HIT-RADIO Study & ITP^2 Study	Blood Diseases and Resources Research (from New England Research Institutes)	UW-Madison	162	0
93.846	667-SUB	Arthritis, Musculoskeletal and Skin Diseases Research (from Cleveland Clinic Foundation)	UW-Madison	449	0
93.846	901499-UWM	Arthritis, Musculoskeletal and Skin Diseases Research (from Ann & Robert H Lurie Children's Hospital)	UW-Milwaukee	33,397	0
93.846	N003707801	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Minnesota)	UW-Madison	8,163	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	261,328	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Chicago)	UW-Madison	3,779	0
93.847	0015917 (120832-3)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Children's Hospital of Pittsburgh)	UW-Madison	(729)	0
93.847	0048553 (127065-2)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	125,485	0
93.847	1024796 & 1026103	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Beth Israel Deaconess Medical Center)	UW-Madison	20,563	0
93.847	10313045	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of California-San Diego)	UW-Madison	(9,869)	0
93.847	13-D15, 14-D18, 15-B01, 16-B01 & S-DDP1617-JB09	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	131,131	0
93.847	16-J0059	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Morgridge Institute for Research)	UW-Madison	88,929	0
93.847	25034-67	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Georgia Research Foundation)	UW-Madison	8,703	0
93.847	3003797655 (3003206500)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	125,773	0
93.847	30835-25034-67	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	21,264	0
93.847	5031696 (5-31696)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	35,946	0
93.847	60054041	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Ohio State University)	UW-Madison	18,436	0
93.847	878293	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	62,765	0
93.847	952614 - 952616	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	20,098	0
93.847	FP054734	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	44,010	0
93.847	M15Q12127 (Q00892)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Yale University)	UW-Madison	124,191	0
93.847	OOS80225 (MSN170038)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Kaiser Permanente)	UW-Madison	3,840	0
93.847	WU-15-108	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University-Saint Louis)	UW-Milwaukee	29,694	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from City of Hope National Medical Center)	UW-Madison	110,503	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	9,429	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Medical College of Wisconsin)	UW-Madison	6,332	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Pennsylvania State University)	UW-Madison	500	0
93.853	0012191A	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	39,455	0
93.853	0025995(121566-1) & 0030451 (123192-124923-126270)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	34,517	0
93.853	010085-124025 DEFUSE3	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	5,046	0
93.853	2003044877 - 2002169654	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Johns Hopkins University)	UW-Madison	49,631	0
93.853	5000496968	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medstar Health Research Institute)	UW-Madison	10,989	0
93.853	569891	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pennsylvania)	UW-Madison	100,180	0
93.853	Agr Dtd 6-22-15	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Bellbrook Labs LLC)	UW-Madison	8,499	0
93.853	BOA-187276-224063	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	1,454	0
93.853	MPCII LVAD 0255-3108-4609	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mount Sinai School of Medicine)	UW-Madison	21,242	0
93.853	PCI2012-02-UWM	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Prism Clinical Imaging)	UW-Madison	212	0
93.853	POINT	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	654,823	0
93.853	ZHW0026-02	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Palo Alto Institute for Research and Education Inc)	UW-Madison	1,830	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Circumvent Pharmaceuticals Inc)	UW-Madison	792	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
93.855	0045107 (125846-1) & 0045749 (126103-3)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	253,373	0
93.855	0255-1361-4609	Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	71,156	0
93.855	1(GG010483-01)	Allergy and Infectious Diseases Research (from Columbia University)	UW-Madison	90,940	0
93.855	10-01850; Project#100227 & 16-A0-00-007002-01	Allergy and Infectious Diseases Research (from New York University)	UW-Madison	482,009	0
93.855	114487-5085250	Allergy and Infectious Diseases Research (from Harvard School of Public Health)	UW-Milwaukee	27,607	0
93.855	157458	Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	21,386	0
93.855	1897-209-2011694	Allergy and Infectious Diseases Research (from Clemson University)	UW-Madison	22,863	0
93.855	2 & 1584690	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	329,131	0
93.855	225488	Allergy and Infectious Diseases Research (from Massachusetts General Hospital)	UW-Madison	3,419	0
93.855	341211	Allergy and Infectious Diseases Research (from University of Arizona)	UW-Madison	80,302	0
93.855	41795-03	Allergy and Infectious Diseases Research (from University of Manitoba)	UW-Madison	430,263	0
93.855	430-23-24A & 430-23-40A	Allergy and Infectious Diseases Research (from Iowa State University)	UW-Madison	88,378	0
93.855	4500001558	Allergy and Infectious Diseases Research (from Boston University)	UW-Madison	(253)	0
93.855	5104732	Allergy and Infectious Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	362,322	0
93.855	5-20929, 5-20947, 5-52063, 5-52537, 5-52575, 5-52834, 5-52855, 5-53050 & 5-53095	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	1,475,612	0
93.855	60036149 UW & 60046514 UWM	Allergy and Infectious Diseases Research (from Northwestern University)	UW-Madison	20,444	0
93.855	661252-667428, 662397-668653 & M176458	Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	924,050	0
93.855	710297 & RSTFD0000689287	Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	116,101	0
93.855	82057591	Allergy and Infectious Diseases Research (from University of California-San Diego)	UW-Madison	23,769	0
93.855	A17-0084-S001-P0606927	Allergy and Infectious Diseases Research (from University of California-Santa Cruz)	UW-Madison	71,027	0
93.855	CTOT-11 PS#105087	Allergy and Infectious Diseases Research (from Brigham & Women's Hospital)	UW-Madison	(71)	0
93.855	FY13-264-002	Allergy and Infectious Diseases Research (from University of Colorado-Denver)	UW-Madison	(5,436)	0
93.855	FY14ITN013, FY14ITN094, FY15ITN151 & FY16ITN192	Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	359,985	0
93.855	IN-4685530-UW 855137	Allergy and Infectious Diseases Research (from Indiana University)	UW-Madison	(33,808)	0
93.855	MCW Agmt dated 8-19-16	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	56,944	0
93.855	N004376201 & N005277406	Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	121,355	0
93.855	RR211-508/4787376	Allergy and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	217,033	0
93.855	T278658 & T541759	Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	146,452	0
93.855	ULRF 15-0382-03	Allergy and Infectious Diseases Research (from University of Louisville)	UW-Madison	125,106	0
93.855	WU-16-162, WU-16-316 & WU-16-325	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	177,470	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	24,004	0
93.856	1-1-15 to 12-31-15	Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	15,002	0
93.856	G-12331-1	Microbiology and Infectious Diseases Research (from Colorado State University)	UW-Madison	130,966	0
93.859	1(GG010226-01)	Biomedical Research and Research Training (from Columbia University)	UW-Milwaukee	80,571	0
93.859	10030277-01	Biomedical Research and Research Training (from University of Utah)	UW-Madison	78,170	0
93.859	13-007390 A 00	Biomedical Research and Research Training (from University of Massachusetts-Amherst)	UW-Madison	77,165	0

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93.859	1552043- 0513-04-0804B	Biomedical Research and Research Training (from University of Colorado-Boulder)	UW-Madison	129,708	0
93.859	16-J0064 & 17-J0025	Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	30,787	0
93.859	2017-23	Biomedical Research and Research Training (from University of Oklahoma)	UW-Madison	21,717	0
93.859	205080-206324	Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	149,307	0
93.859	26835SUB51328	Biomedical Research and Research Training (from University of Vermont)	UW-Madison	1,549	0
93.859	3003101112	Biomedical Research and Research Training (from University of Michigan)	UW-Madison	25,404	0
93.859	5810311-550000828	Biomedical Research and Research Training (from Broad Institute)	UW-Madison	52,984	0
93.859	6939sc	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	(471)	0
93.859	A11908	Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	58,424	0
93.859	PA-15-269	Biomedical Research and Research Training (from Salus Discovery LLC)	UW-Madison	89,319	0
93.859	PO 40677	Biomedical Research and Research Training (from Texas Biomedical Research Institute)	UW-Madison	117,244	0
93.859	R152015UWM001	Biomedical Research and Research Training (from Concordia University)	UW-Milwaukee	54,706	0
93.859	RR182-442-4708619 & RR182-449-S000866	Biomedical Research and Research Training (from University of Georgia)	UW-Madison	74,212	0
93.859	UCHC6-75240776	Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	343,920	0
93.859	W000804166	Biomedical Research and Research Training (from University of Iowa)	UW-Madison	9,800	0
93.859		Biomedical Research and Research Training (from Isomark)	UW-Madison	40,550	0
93.859		Biomedical Research and Research Training (from Lucigen)	UW-Madison	261,595	0
93.859		Biomedical Research and Research Training (from University of California-Davis)	UW-Madison	171,309	0
93.865	104536-G003491	Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	33,777	0
93.865	15967 & E2973 488702	Child Health and Human Development Extramural Research (from University of Illinois-Chicago)	UW-Madison	22,559	0
93.865	2001596906	Child Health and Human Development Extramural Research (from Johns Hopkins University)	UW-Madison	(31,503)	0
93.865	201224693-04	Child Health and Human Development Extramural Research (from University of California-Davis)	UW-Madison	102,364	0
93.865	225999	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	181,053	0
93.865	2R44HD071653-02-UWM	Child Health and Human Development Extramural Research (from Intelliwheels Inc)	UW-Milwaukee	29,330	0
93.865	3004193800	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	153	0
93.865	60032958 UW	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	311,060	0
93.865	61409347-47273	Child Health and Human Development Extramural Research (from Stanford University)	UW-Madison	2,096	0
93.865	74838-1132270-2	Child Health and Human Development Extramural Research (from Research Foundation of the State University of New York)	UW-Madison	49,755	0
93.865	82229-10832	Child Health and Human Development Extramural Research (from Cornell University)	UW-Madison	42,364	0
93.865	8244	Child Health and Human Development Extramural Research (from Rutgers University)	UW-Madison	122,891	0
93.865	878291	Child Health and Human Development Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	22,484	0
93.865	A005220901	Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	74,058	0
93.865	F7432-03	Child Health and Human Development Extramural Research (from New York University)	UW-Madison	49,491	0
93.865	FP000359	Child Health and Human Development Extramural Research (from University of Chicago)	UW-Madison	11,928	0
93.865	FY2016-122	Child Health and Human Development Extramural Research (from University of Kansas)	UW-Madison	17,265	0
93.865	GB10015 148246 - 150441, GB10015 151599 & GB10015 154833	Child Health and Human Development Extramural Research (from University of Virginia)	UW-Madison	249,090	0
93.865	PO# 29784	Child Health and Human Development Extramural Research (from Monell Chemical Senses Center)	UW-Madison	59,637	0
93.865	SP00011082-01	Child Health and Human Development Extramural Research (from Georgia State University Research Foundation)	UW-Madison	(3,347)	0

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93.865	UFDSP00010784	Child Health and Human Development Extramural Research (from University of Florida)	UW-Madison	96,220	0
93.865	WU-17-64	Child Health and Human Development Extramural Research (from Washington University)	UW-Madison	134,959	0
93.865		Child Health and Human Development Extramural Research (from QUSPIN)	UW-Madison	18,072	0
93.866	0040517 (127344-1)- (125652-1), 0047610 (127173-8) & 0047610 (129189-8)	Aging Research (from University of Pittsburgh)	UW-Madison	248,760	0
93.866	1100627 -	Aging Research (from University of Maryland)	UW-Madison	167,423	0
	PO#SR00002900				
93.866	2002832640	Aging Research (from Johns Hopkins University)	UW-Madison	14,736	0
93.866	2015-3222	Aging Research (from University of California-Irvine)	UW-Madison	36,122	0
93.866	3003914929 & 3004159774	Aging Research (from University of Michigan)	UW-Madison	56,536	0
93.866	45894897, 127-01-ADNI-024 & 72752638 ADC-041-EX EXERT	Aging Research (from University of California-San Diego)	UW-Madison	57,862	0
93.866	60040682 UW & 60043592UW	Aging Research (from Northwestern University)	UW-Madison	56,986	0
93.866	75696758, 796349980	Aging Research (from University of Southern California)	UW-Madison	175,436	0
	ADNI 3 & CTAADNI127				
93.866	762210 - UWSC7742	Aging Research (from University of Washington)	UW-Madison	26,249	0
93.866	9R44AG052199-02A1-UW	Aging Research (from Metria Innovation Inc)	UW-Madison	116,894	0
93.866	9R44AG052199-02A1-UW	Aging Research (from Metria Innovation Inc)	UW-Milwaukee	129,490	0
	UWM				
93.866	H004986803	Aging Research (from University of Minnesota)	UW-Madison	72,411	0
93.866	UTA17-000229	Aging Research (from University of Texas at Austin)	UW-Milwaukee	63,069	0
93.866	VUMC 57154	Aging Research (from Vanderbilt University Medical Center)	UW-Madison	15,763	0
93.866	W000838892	Aging Research (from University of Iowa)	UW-Madison	59,399	0
93.866	WU-17-164	Aging Research (from Washington University)	UW-Madison	37,383	0
93.866		Aging Research (from Medical College of Wisconsin)	UW-Madison	165,088	0
93.867	0255-0731-4609	Vision Research (from Mount Sinai School of Medicine)	UW-Madison	81,713	0
93.867	1001551531	Vision Research (from University of Iowa)	UW-Madison	208,937	0
93.867	1564616	Vision Research (from Medical College of Wisconsin)	UW-Madison	27,379	0
93.867	2003092663	Vision Research (from Johns Hopkins University)	UW-Madison	177,900	0
93.867	30536-01	Vision Research (from Massachusetts Eye & Ear Infirmary)	UW-Madison	98,627	0
93.867	416653-G	Vision Research (from University of Rochester)	UW-Madison	115,135	0
93.867	7000000145	Vision Research (from Baylor College of Medicine)	UW-Madison	16,498	0
93.867	AGR DTD 08-12-042-10-1	Vision Research (from Jaeb Center for Health Research)	UW-Madison	141	0
93.867	Agr- Dtd- 9-11-2015	Vision Research (from Smith-Kettlewell Eye Research Institute)	UW-Madison	5,910	0
93.867	Lumithera Agmt dated 3-21-16	Vision Research (from Lumithera Inc)	UW-Milwaukee	37,302	0
93.867	R44EY026864	Vision Research (from Eyenuk Inc)	UW-Madison	133,302	0
93.867	SP0036228-PROJ0009809	Vision Research (from Northwestern University)	UW-Madison	170,239	0
93.867	UWIEY02353CHAIR	Vision Research (from Pennsylvania State University)	UW-Madison	(3,955)	0
93.867		Vision Research (from Arnebagone Inc)	UW-Madison	5,608	0
93.926	Agr Dtd 2-10-15	Healthy Start Initiative (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	52,001	0
93.951	667752	Demonstration Grants to States with Respect to Alzheimer's Disease (from University of Miami)	UW-Madison	57,446	0
93.969	15-285-004-2	PPHF Geriatric Education Centers (from Marquette University)	UW-Madison	196,692	0
93.989	152495-5078377-0102	International Research and Research Training (from Harvard University)	UW-Madison	431,302	0
93.989	71215958	International Research and Research Training (from University of Southern California)	UW-Madison	38,705	0
N/A	93.10039141-03	Assessment of Patient-Stratified Transmission Risks & Development of Innovative Barrier Precaution Strategies (from University of Utah)	UW-Madison	45,390	0
N/A	93.11209301	Centers of Excellence for Influenza Research & Surveillance (from Saint Jude Children's Research Hospital)	UW-Madison	524,795	247,169
N/A	93.1210.03029.002	Nursing Home Antibiotic Stewardship (from American Institutes for Research)	UW-Madison	(3,333)	0
N/A	93.47905 & 47912	Comparative Surveillance of Generic Drugs by Machine Learning (from Marshfield Clinic Research Foundation)	UW-Madison	72,238	0
N/A	93.52081L	Substance Abuse Treatment to HIV Care (from RTI International)	UW-Madison	66,609	0
N/A	93.5-52472	Center for HIV/AIDS Vaccine Immunology & Immunogen Discovery (from Scripps Research Institute)	UW-Madison	(18,197)	0
N/A	93.82721111	ABCD-USA Consortium: Coordinating Center (from University of California-San Diego)	UW-Milwaukee	182,559	0
N/A	93.AAA1562	Image-Based Numerical Predications of Hemodynamics following Vascular Intervention (from Medical College of Wisconsin)	UW-Milwaukee	(20,482)	0

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
N/A	93.ACOSOG	Surgeons Oncology Group Case Study Services (from Brigham & Women's Hospital)	UW-Madison	1,320	0
N/A	93.AGMT 03/01/14 & 11/17/14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	141,233	0
N/A	93.AGMT 04-22-14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	14,154	0
N/A	93.AGMT 06-07-16	Building Bridges and Bonds Evaluation (from MDRC)	UW-Madison	15,007	0
N/A	93.AGMT 09-22-16	Influenza Vaccine to Effectively Stop Cardio Thoracic Events and Decompensated Heart Fail (from Boston VA Research Institute)	UW-Madison	10,647	0
N/A	93.AGMT 12-15-15	Protocol W Intravitreal Anti-VEGF Treatment for Prevention of Vision Threatening Diabetic Retinopathy in Eyes at High Risk (from Jaeb Center for Health Research)	UW-Madison	5,289	0
N/A	93.BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	14,534	0
N/A	93.BMT CTN 0702, BMT CTN 0801, BMT CTN 1301, BMT CTN 0702LT & BMT CTN 1401	Clinical Study Protocol Riders (from National Marrow Donor Program)	UW-Madison	42,516	0
N/A	93.CE-1304-6656	Comparative Effectiveness of Imaging Modalities in Breast Cancer Survivors (from Group Health Cooperative)	UW-Madison	2,197	0
N/A	93.ECOG-05-02	Randomized Phase III Trial Comparing Two Different Rituximab Dosing Regimens (from Frontier Science and Technology Research)	UW-Madison	269	0
N/A	93.G-0253 DMHSAS-14	Juvenile Justice AODA Program (from Kenosha County)	UW-Madison	12,594	0
N/A	93.G-0253 DMHSAS-14	Juvenile Justice AODA Program (from Portage County)	UW-Madison	4,843	0
N/A	93.G-0253 DMHSAS-14	Juvenile Justice AODA Program (from Rock County Human Services Department)	UW-Madison	(325)	0
N/A	93.H-FB-ETH-16-P-PTR-	Strengthening Biomedical Engineering Programs at Jimma BIOM University, Jimma Institute of Technology, Addis Ababa University, & Addis Ababa Tegbare-Id Polytechnic College (from American International Health Alliance)	UW-Madison	52,204	0
N/A	93.HHSN268201300071C-	Quantitative Imaging Biomarkers Alliance (PH2-3A) (from Radiological Society of North America)	UW-Madison	(17,630)	0
N/A	93.HHSN272201400008C	Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	1,426,915	0
N/A	93.IDEAS Study	Imaging Dementia - Evidence for Amyloid Scanning (from American College of Radiology)	UW-Madison	2,166	0
N/A	93.MIL112186	Measuring Energy Expenditure in Children with Spina Bifida and Down Syndrome (from Medical College of Wisconsin)	UW-Milwaukee	11,157	0
N/A	93.MSN186787	Advanced Vaccination & Immunity Management Strategies to Protect from Influenza Virus Infection (from University of Cambridge)	UW-Madison	375,549	0
N/A	93.OSP2016192- WA00433278	Optimization of Recombinant HIV Env Protein Vaccine Production Platform (from University of Massachusetts)	UW-Madison	48,337	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	(1,098)	0
N/A	93.STRATA2016	Stratagraft Skin Tissue as an Alternative to Autografts in Promoting Autologous Skin Tissue Regeneration (from Stratatech)	UW-Madison	1,492	0
N/A	93.X17188M	Biomedical Research Agreement (from Leidos Biomedical Research)	UW-Madison	8,873	0
Subtotal R&B Subgrants				30,736,813	641,312
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				297,317,129	34,286,382
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.013		Volunteers in Service to America	UW-Parkside	34,071	0
Subtotal Direct R&D Grants				34,071	0
R&D Subgrants:					
N/A	94.AGMT 01-12-16	Center for Community & Nonprofit Studies-Americorps Project (from Second Harvest Foodbank)	UW-Madison	6,776	0
Subtotal R&D Subgrants				6,776	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				40,847	0
SOCIAL SECURITY ADMINISTRATION:					
R&D Subgrants:					
96.007	5002106-04	Social Security Research and Demonstration (from Boston College)	UW-Madison	32,116	0
N/A	96.084556	SAA Sub NYU Hamman (from New York University)	UW-La Crosse	13,393	0
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				45,509	0

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER</i>					
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.077		Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	UW-Madison	330,893	0
		Subtotal Direct R&D Grants		330,893	0
R&D Subgrants:					
97.036	1805145 & DHS 2033	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (from Indiana University)	UW-Madison	27,911	0
97.061	65793539, 65793250 & 66611070	Centers for Homeland Security (from University of Southern California)	UW-Madison	76,024	31,996
		Subtotal R&D Subgrants		103,935	31,996
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				434,828	31,996
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	178	0
		Subtotal Direct R&D Grants		178	0
R&D Subgrants:					
98.001	20197 (RC102194)	USAID Foreign Assistance for Programs Overseas (from Michigan State University)	UW-Madison	168,355	51,859
N/A	98.09-002945-101	Grafted Vegetables for Sustainable Agriculture (from University of California-Davis)	UW-Madison	102,800	16,194
N/A	98.AGMT 03-11-15	Sustainable Conversion of Oil Palm Lignocellulosic Waste into Pentanol using Metabolically Engineered Microbes (from Surya University)	UW-Madison	3,080	0
N/A	98.AGMT 04-06-17	Developing the Theory and Models for Knowledge Systems for Decision Making and Iterative Evaluation in Sustainable Maize Agri-Food Systems (from International Maize & Wheat Improvement Center)	UW-Madison	21,609	0
		Subtotal R&D Subgrants		295,844	68,053
TOTAL R&D FROM U.S.AGENCY FOR INTERNATIONAL DEVELOPMENT				296,022	68,053
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				\$ 580,462,584	\$ 67,400,384

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>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>				
U.S. DEPARTMENT OF EDUCATION:				
84.007	Federal Supplemental Educational Opportunity Grants	UW Colleges	639,920	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	754,258	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Green Bay	464,479	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Madison	2,036,345	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Parkside	380,869	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Platteville	404,310	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-River Falls	391,234	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Stout	505,179	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	742,523	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Superior	183,018	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Whitewater	565,327	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-La Crosse	387,709	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,731,783	0
84.007	Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	569,846	0
	Total Federal Program 84.007		9,756,800	0
84.033	Federal Work-Study Program	UW Colleges	254,715	0
84.033	Federal Work-Study Program	UW-Eau Claire	874,420	0
84.033	Federal Work-Study Program	UW-Green Bay	278,871	0
84.033	Federal Work-Study Program	UW-Madison	2,693,584	0
84.033	Federal Work-Study Program	UW-Parkside	145,738	0
84.033	Federal Work-Study Program	UW-Platteville	425,956	0
84.033	Federal Work-Study Program	UW-River Falls	395,027	0
84.033	Federal Work-Study Program	UW-Stout	675,185	0
84.033	Federal Work-Study Program	UW-Stevens Point	743,281	0
84.033	Federal Work-Study Program	UW-Superior	234,454	0
84.033	Federal Work-Study Program	UW-Whitewater	407,012	0
84.033	Federal Work-Study Program	UW-La Crosse	453,515	0
84.033	Federal Work-Study Program	UW-Milwaukee	842,785	0
84.033	Federal Work-Study Program	UW-Oshkosh	459,607	0
	Total Federal Program 84.033		8,884,150	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Eau Claire	14,360,497	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Green Bay	4,629,709	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-La Crosse	5,570,712	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Milwaukee	18,253,077	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Madison	57,707,420	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Oshkosh	5,857,903	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Parkside	2,361,766	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Platteville	7,406,735	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-River Falls	5,701,253	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Stout	12,724,242	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Stevens Point	17,923,690	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Superior	1,573,128	0
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UW-Whitewater	10,187,719	0
	Total Federal Program 84.038		164,257,851	0
84.063	Federal Pell Grant Program	UW-Milwaukee	30,778,021	0
84.063	Federal Pell Grant Program	UW Colleges	11,859,338	0
84.063	Federal Pell Grant Program	UW-Eau Claire	9,161,036	0
84.063	Federal Pell Grant Program	UW-Green Bay	7,229,959	0
84.063	Federal Pell Grant Program	UW-Madison	16,118,375	0
84.063	Federal Pell Grant Program	UW-Parkside	7,535,015	0
84.063	Federal Pell Grant Program	UW-Platteville	7,674,563	0
84.063	Federal Pell Grant Program	UW-River Falls	6,250,677	0
84.063	Federal Pell Grant Program	UW-Stout	8,721,905	0
84.063	Federal Pell Grant Program	UW-Stevens Point	11,131,188	0
84.063	Federal Pell Grant Program	UW-Superior	3,519,894	0
84.063	Federal Pell Grant Program	UW-Whitewater	12,359,821	0
84.063	Federal Pell Grant Program	UW-La Crosse	7,877,148	0
84.063	Federal Pell Grant Program	UW-Oshkosh	11,219,693	0
	Total Federal Program 84.063		151,436,633	0
84.268	Federal Direct Student Loans	UW Colleges	16,306,655	0
84.268	Federal Direct Student Loans	UW-Eau Claire	38,779,187	0
84.268	Federal Direct Student Loans	UW-Green Bay	24,295,216	0
84.268	Federal Direct Student Loans	UW-Madison	158,277,468	0
84.268	Federal Direct Student Loans	UW-Parkside	18,183,159	0
84.268	Federal Direct Student Loans	UW-Platteville	32,269,219	0
84.268	Federal Direct Student Loans	UW-River Falls	24,796,198	0
84.268	Federal Direct Student Loans	UW-Stout	39,895,933	0
84.268	Federal Direct Student Loans	UW-Stevens Point	37,712,974	0

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2017

CFDA NUMBER	OTHER IDENTIFYING NUMBER FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>				
84.268	Federal Direct Student Loans	UW-Superior	12,306,693	0
84.268	Federal Direct Student Loans	UW-Whitewater	58,474,635	0
84.268	Federal Direct Student Loans	UW-La Crosse	44,598,900	0
84.268	Federal Direct Student Loans	UW-Milwaukee	130,063,160	0
84.268	Federal Direct Student Loans	UW-Oshkosh	48,789,290	0
Total Federal Program 84.268			684,748,687	0
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	16,310	0
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	23,288	0
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	3,726	0
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	100,343	0
Total Federal Program 84.379			143,667	0
N/A	84.SFA Administrative Cost Allowance	UW Colleges	64,491	0
N/A	84.SFA Administrative Cost Allowance	UW-Eau Claire	211,270	0
N/A	84.SFA Administrative Cost Allowance	UW-Green Bay	63,016	0
N/A	84.SFA Administrative Cost Allowance	UW-Milwaukee	345,305	0
N/A	84.SFA Administrative Cost Allowance	UW-Parkside	35,831	0
N/A	84.SFA Administrative Cost Allowance	UW-Platteville	96,601	0
N/A	84.SFA Administrative Cost Allowance	UW-River Falls	65,421	0
N/A	84.SFA Administrative Cost Allowance	UW-Stout	110,581	0
N/A	84.SFA Administrative Cost Allowance	UW-Stevens Point	174,915	0
N/A	84.SFA Administrative Cost Allowance	UW-Superior	44,388	0
N/A	84.SFA Administrative Cost Allowance	UW-Whitewater	118,722	0
N/A	84.SFA Administrative Cost Allowance	UW-Oshkosh	58,995	0
Total Administrative Cost Allowance			1,389,536	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION			1,020,617,324	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
93.264	Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,891,937	0
93.264	Nurse Faculty Loan Program (NFLP)	UW-Madison	393,074	0
Total Federal Program 93.264			2,285,011	0
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UW-Madison	6,576,223	0
93.364	Nursing Student Loans	UW-Milwaukee	2,267,773	0
93.364	Nursing Student Loans	UW-Madison	1,485,306	0
93.364	Nursing Student Loans	UW-Oshkosh	2,871,445	0
Total Federal Program 93.364			6,624,524	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			15,485,758	0
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			\$ 1,036,103,082	\$ 0
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 11,633,281,933	\$ 1,765,151,034

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures funded by the federal government for the fiscal year ended June 30, 2017. 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 the University of Wisconsin (UW) System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

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

Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies, 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. Use of De Minimis Cost Rate

No state agency has elected to use the 10 percent de minimis cost rate for indirect costs.

D. 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 2016-17 single audit are indicated in **bold**.

1. Board for People with Developmental Disabilities (BPDD)
2. Child Abuse and Neglect Prevention Board (CANPB)
3. **Department of Administration (DOA)**

4. Department of Agriculture, Trade and Consumer Protection (DATCP)
- 5. Department of Children and Families (DCF)**
6. Department of Corrections (DOC)
- 7. Department of Health Services (DHS)**
- 8. Department of Justice (DOJ)**
9. Department of Military Affairs (DMA)
10. Department of Natural Resources (DNR)
11. Department of Public Instruction (DPI)
12. Department of Safety and Professional Services (DSPS)
13. Department of Tourism (Tourism)
- 14. Department of Transportation (DOT)**
15. Department of Veterans Affairs (DVA)
- 16. Department of Workforce Development (DWD)**
17. Elections Commission (Elections)
18. Office of the Commissioner of Insurance (OCI)
19. Public Service Commission (PSC)
20. State Public Defender Board (SPDB)
- 21. University of Wisconsin System**
22. Wisconsin Historical Society (WHS)
23. 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.

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. FEDERAL SANCTIONS AND DISALLOWANCES

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

A. Penalty for Temporary Assistance for Needy Families

In early February 2014, the U.S. Department of Health and Human Services Administration for Children and Families (ACF) 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 federal fiscal year (FFY) 2014-15 TANF award was reduced by the amount of the penalty. Additionally, the State expended an additional \$4,730,282 in state funds in FFY 2015-16 that could not be counted towards the State's maintenance-of-effort requirement.

In early February 2014, ACF 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. ACF 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. Through conversations with ACF, it was indicated that DCF would only receive notification on their modified compliance if it were rejected. As the modified plan was not denied, the Bureau of Working Families went forward with the modified schedule for corrective actions. The Bureau had completed its appropriate corrective actions by the deadline of December 31, 2016, and does not expect to pay the penalty.

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

In April 2010, the U.S. Department of Health and Human Services ACF conducted a Child and Family Service Review (CFSR) of, among other things, the State's child welfare program. ACF found that DCF was not meeting federal requirements in several areas. In response to the CFSR findings, DCF developed, and ACF 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, ACF 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 reclaimed the \$6,243 of Title IV-E funds on the March 2016 claim. DCF is still awaiting the \$105,616 refund of Title IV-B funds from ACF.

C. Disallowances for Foster Care—Title IV-E and Adoption Assistance Programs

In September 2016, the U.S. Department of Health and Human Services ACF determined a total combined disallowance for unallowable costs under Foster Care—Title IV-E and Adoption Assistance of \$40,201,533

for Findings WI-11-43 and WI-10-21. This total included a disallowance of \$38,679,857 for the Title IV-E Adoption Assistance program and \$1,521,676 for the Title IV-E Foster Care program. The disallowed funds were returned via decreasing adjustments on the CB-496 financial report which resulted in the issuance of a negative grant award. This disallowance was not reflected in the total expenditures reported in the Schedule of Expenditures of Federal Awards.

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 (OIG) 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 OIG 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 OIG recommending a disallowance related to the MA Program. The OIG's review covered FFY 2009-10 through FFY 2011-12. The OIG 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 OIG on June 19, 2015. The OIG issued the final report on October 15, 2015, incorporating the DHS formal response. DHS is currently awaiting further communication from the federal government.

F. Wisconsin Claimed Unallowable Federal Reimbursement for Some Medicaid Physician-Administered Drugs

In December 2016, DHS received a draft report from the U. S. Department of Health and Human Services OIG recommending a disallowance related to the Medicaid Program. The OIG review covered the period January 1, 2012, through December 31, 2014. The OIG found that DHS did not always comply with federal Medicaid requirements for invoicing manufacturers for rebates for physician-administered drugs and believes DHS owes the federal government \$1,953,158. DHS responded to the OIG

findings in a letter dated February 13, 2017. DHS has identified and corrected, where possible, claims processing to allow DHS to complete invoicing of manufacturers by March 1, 2017. DHS has calculated the federal share of these invoiced claims as the rebates were collected and will refund the federal share in the FFY 2016-17 closeout.

G. Disallowances for Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

The U.S. Department of Housing and Urban Development (HUD) provided funding to the State through the CDBG program. Through state FY 2010-11, the former Department of Commerce was the State agency responsible for subgranting HUD funds to units of local government. Starting in FY 2011-12, DOA assumed the responsibility for administering CDBG funds. During June 2015, HUD's Milwaukee Field Office monitored the CDBG program and in August 2015 issued a finding of noncompliance for the State's closeout system, noting that it did not timely close out projects and that many subgrantees failed to provide documentation supporting compliance with program requirements. As part of the corrective action, HUD directed the State to review old, open program activities. In November 2016, DOA reported to HUD that 58 activities it reviewed, including 52 awarded by the former Department of Commerce and six awarded by the Wisconsin Economic Development Corporation under the terms of a memorandum of understanding with DOA, did not meet program requirements and in June 2017, HUD directed the State to provide a plan and timeline to reimburse its local account with nonfederal funds the amount of \$15,116,588 for all expenditures of the activities. DOA has worked with HUD and local government subgrantees to complete or cancel activities as permitted in accordance with federal regulations. As the State continues to work with HUD and local government subgrantees, it is possible that activities will be ultimately be accepted by HUD as allowable and the disallowance amount, therefore, reduced.

3. 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, 2017, are shown in the following table for each program distributing food commodities.

Food Commodity Assistance

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2017
10.555	National School Lunch Program	\$28,881,546	\$529
10.559	Summer Food Service Program for Children	190,270	0
10.569	Emergency Food Assistance Program	9,726,390	0
Total		\$38,798,206	\$529

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

During FY 2016-17, DHS received \$25,760,861 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 s. 246.16 (m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled DHS to extend program benefits to 36,705 more people than could have been served during FY 2016-17 in the absence of the rebate contracts.

5. IMMUNIZATION COOPERATIVE AGREEMENTS

The value of vaccines distributed on behalf of the Wisconsin Immunization program during FY 2016-17 was \$57,257,895. This amount is included as expenditures in the Immunization Cooperative Agreements (CFDA #93.268) program in the Schedule of Expenditures of Federal Awards.

6. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

The Community Development Block Grants/State's Program and Non-Entitlements Grants in Hawaii (CFDA #14.228) program provides funds to local units of government to complete infrastructure and facility projects or to grant or loan funds to businesses to assist with job creation and retention, or to homeowners or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$1,170,406 that was supported by funds returned to the State.

7. UNEMPLOYMENT INSURANCE

FY 2016-17 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$465,028,799 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$1,509,987 in federally funded benefits; and \$60,468,786 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 \$43.2 million in project charges that have been incurred in excess of the federally approved project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

9. LOAN FUNDS FROM THE FEDERAL HIGHWAY ADMINISTRATION

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2017, totaled \$1,969,792 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA receives and distributes the federal surplus property. Reported federal expenditures of \$156,495 in the Schedule of Expenditures of Federal Awards for this program represents the fair value of property distributed by DOA during FY 2016-17. During FY 2016-17, property with a fair value of \$156,495 was received by DOA and, as of June 30, 2017, property with a fair value of \$0 was on hand. The fair value of the property is calculated at 22.47 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, Uniform Guidance 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 2016-17.

State Energy Program Revolving Loan Fund

CFDA Number	Federal Program	Loan Balance June 30, 2016	Loans Disbursed	Loan Repayments	Loan Write Offs Recovered	Loan Balance June 30, 2017
81.041	State Energy Program Revolving Loan Fund	\$16,612,090	\$0	\$1,869,194	\$ 154,017	\$14,896,913

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 \$14,653,500 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, 2017, 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, 2017.

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, 2017, 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, 2017, 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 2016-17 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.

■ ■ ■ ■

Corrective Action Plans ■



WISCONSIN DEPARTMENT OF
ADMINISTRATION

SCOTT WALKER
GOVERNOR

SCOTT A. NEITZEL
SECRETARY

Office of the Secretary
Post Office Box 7864
Madison, WI 53707-7864
Voice (608) 266-1741
Fax (608) 267-3842

Date: December 14, 2017

To: Carolyn Stittleburg
Financial Audit Director
Legislative Audit Bureau

From: Jeffery C. Anderson, CPA
State Controller

Subject: Finding 2017-001: Corrective Action Plan

This is to provide a Corrective Action Plan to address the concerns raised in Finding 2017-001: Internal Controls over Financial Reporting for Cash.

No later than January 31, 2018, the State Controller's Office will develop and implement procedures to communicate errors and other adjustments to cash balances in a timely manner to the appropriate agency staff and to the State Controller's Office Financial Reporting Section to ensure consideration of the implications on financial statement presentation.

The individual responsible for these corrective actions is:

Susan Royer, Financial Management Supervisor
Department of Administration
608-267-2724

cc: John Hogan, Assistant Deputy Secretary
Colleen Holtan, Financial Management Director

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State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
 Governor

Richard G. Chandler
 Secretary of Revenue

DATE: December 11, 2017

TO: Garrett Gardner, Team Leader
 Legislative Audit Bureau

FROM: Pat Lashore, Administrator
 Enterprise Services Division

SUBJECT: Corrective Action Plan – STAR Finance Access Concerns (Finding 2017-002)

This memo is the Wisconsin Department of Revenue's corrective action plan for the finding and recommendations made by the Legislative Audit Bureau (LAB) in the interim memo dated November 30, 2017, regarding the STAR Finance Access Concerns (Finding 2017-002).

LAB Recommendation

We recommend the Wisconsin Department of Revenue:

- *Review access to STAR Finance and seek changes as needed to ensure terminated employees do not retain access; and*
- *Develop and implement procedures to ensure access is removed in a timely manner when employees terminate employment.*

DOR Corrective Action Plan

The Department plans to take the following corrective actions:

- DOR will perform a reconciliation between STAR HCM and STAR Finance to determine if any terminated employees still have STAR Finance access that did not get removed by the automatic removal process. STAR Finance access will be removed for those terminated employees no later than December 31, 2017.
- In a two-phased process, the responsibility for maintenance of STAR Finance and STAR HCM accesses will be transferred to the Department's Security Support Unit in the Division of Technology Services (DTS). This change will ensure that STAR system access is treated similar to all other system accesses in DOR.
 - By February 23, 2018, DTS Security will have procedures in place for removing STAR Finance and STAR HCM access in a timely manner for terminated employees consistent with existing procedures for removing all other system access.
 - By April 27, 2018, DTS Security will have procedures in place for adding & changing roles for employees in STAR Finance and STAR HCM.

December 11, 2017
Page 2

- The Security Support Unit in the Division of Technology Services (DTS) conducts periodic review of agency system accesses to ensure former employees have had their system accesses removed. STAR HCM and STAR Finance will be added to the list of systems for this periodic review by March 31, 2018.

The person responsible for the corrective action is Pat Lashore, Enterprise Services Division Administrator. I can be contacted via email at patricia.lashore@wisconsin.gov or by phone at (608) 264-8175.

cc: Laurie Grams, FMS Bureau Director



Robert G. Cramer
Vice President for Administration

1756 Van Hise Hall
1220 Linden Drive
Madison, WI 53706-1559
(608) 262-4048
(608) 262-3985 Fax
<http://www.wisconsin.edu>

December 18, 2017

Carolyn Stittleburg, Financial Audit Director
Legislative Audit Bureau
22 East Mifflin Street
Suite 500
Madison, Wisconsin 53703

RE: December 5th Memorandum on Information Technology Controls at the University of Wisconsin System

Dear Ms. Stittleburg:

In regard to finding 2017-003, UW System Administration agrees with the assessment that additional steps should continue to be taken to develop IT policies and procedures to cover other critical areas under the NIST framework and to meet the requirements of the Board of Regents policy to develop and maintain a comprehensive information security program. UW System Administration will work with the UW Information Assurance Council to address the recommendations as follows:

Action Item	Anticipated Date	Person Responsible
Continue development and maintenance of a comprehensive IT security program including developing systemwide IT security policies and procedures across the remaining critical IT areas as recommended by National Institutes of Standards and Technology publications;		
Develop a UW System Information Security Program document, accompanied by a 12-month work plan.	April 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Create additional systemwide, NIST-based information security policies to support the Information Security Program. Include in the 12-month work plan the next set of policies to be developed.	Based on Information Security Program schedule	Nicholas Davis, UW System CISO, ndavis@uwsa.edu

Universities: Madison, Milwaukee, Eau Claire, Green Bay, La Crosse, Oshkosh, Parkside, Platteville, River Falls, Stevens Point, Stout, Superior, Whitewater, Colleges: Baraboo/Sauk County, Barron County, Fond du Lac, Fox Valley, Manitowoc, Marathon County, Marinette, Marshfield/Wood County, Richland, Rock County, Sheboygan, Washington County, Waukesha. Extension: Statewide.

Provide guidance and training to the institutions regarding information technology security policies and procedures, as needed;		
Develop documentation which provides comprehensive guidance to all UW institutions on suggested methods to implement information security policies and procedures.	April 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Conduct monthly reviews, during which UW System institutions will share best practices, identify ways to most effectively use available resources, as well as receive guidance from UW System on resources which can be used to implement policies.	January 30, 2018 (start date)	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Assist the institutions in implementing timely corrective actions related to our institution-specific recommendations		
Engage monthly with the UW System institutions, advising them of potential ways to address audit recommendations and confirming progress as planned. Lead in aligning resources with institution priorities to address audit recommendations.	January 30, 2018 (start date)	Nicholas Davis, UW System CISO, ndavis@uwsa.edu

Legislative Audit Bureau
December 18, 2017

Complete development of and implement procedures for assessing the level of protection provided for UW systems and data		
Complete external UW System Information Security Assessment to establish a baseline for assessing the level of protection provided for systems and data.	March 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Use results of external Information Security Assessment to establish an order of priority in which to address deficiencies of data and systems protection, across UW System institutions and consistent with the Information Security Program.	April 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Provide an advanced General Data Protection Regulation readiness assessment to assist UW System institutions with awareness of the regulations; actions to comply with the regulations; and assessments to monitor progress.	June 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu
Establish an ongoing program to assess the level of protection provided for UW systems and data.	June 30, 2018	Nicholas Davis, UW System CISO, ndavis@uwsa.edu

Sincerely,

Robert G. Cramer, Vice President for Administration
University of Wisconsin System



**STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION**

Scott Walker, Governor
Scott A. Neitzel, Secretary
David Cagigal, Division Administrator

DATE: December 22, 2017

TO: Legislative Audit Bureau

FROM: David Cagigal, Chief Information Officer
Division of Enterprise Technology
Department of Administration

SUBJECT: Department of Administration Information Technology Concerns
Corrective Action Plan

Finding 2017-004: Department of Administration Division of Enterprise Technology Security Concerns

LAB Recommendation	DOA Corrective Action	Anticipated Corrective Action Date
<p>1. We recommend the Department of Administration, Division of Enterprise Technology (DET) implement its plan to establish standards and procedures according to its proposed timeline;</p>	<p>The Department will continue to execute its plan as follows:</p> <ul style="list-style-type: none"> • Document and approve all the identified IT security standards (based on NIST 800-53r4). Currently DET has completed and approved all but one of the standards, which is currently under review. • Complete the Analysis of existing procedures and create the prioritized list of procedures that need to be created or updated for implementation of the IT Security Standards. • Updated or created procedures written and approved. 	<p>In process with anticipated completion 1/26/2018</p> <p>In process with anticipated completion 2/28/2018</p> <p>Begin 3/1/2018 with anticipated completion 2/28/2019</p>

Enterprise Technology, PO Box 7844, Madison, WI 53707-7844
Phone: (608) 267-0627 | DOA.WI.GOV
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LAB Recommendation	DOA Corrective Action	Anticipated Corrective Action Date
	<ul style="list-style-type: none"> • Implement approved IT standards and procedures. 	Begin implementation as they are approved with anticipated completion 2/28/2020
2. We recommend DET review current practices and settings to ensure controls conform to the approved policies, standards, and procedures, and make changes as appropriate; and	<ul style="list-style-type: none"> • Document the process for the continuous review of approved IT controls settings/practices to ensure compliance with DET policies, standards and procedures. • Conduct initial review of approved IT controls settings/practices to ensure compliance with DET policies, standards and procedures. 	Begin on or before 2/28/2020 with anticipated completion 6/30/2020 Begin on or before 2/28/2020 with anticipated completion 12/31/2020 and annually thereafter.
3. We recommend DET assess the risks related to the concerns identified in this and previous security reviews and address the high-risk concerns immediately.	DET has assessed the risk and initiated projects to address the high-risk concerns.	Projects are underway with various completion dates based on project time lines with anticipated completions between 6/30/2018 and 1/14/2020.

Finding 2017-005: Executive Branch Agency Information Technology Policies and Standards

LAB Recommendation	DOA Corrective Action	Anticipated Corrective Action Date
<p>1. We recommend DOA review and revise its plans and timelines for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies, including meeting with the Information Technology Executive Steering Committee by April 30, 2018;</p>	<p>DOA will review and revise its plans and timelines for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies, including meeting with the Information Technology Executive Steering Committee.</p>	<p>Review has been initiated with anticipated completion 4/30/2018</p>
<p>2. We recommend DOA develop and implement a plan to complete vulnerability assessments and penetration testing across all devices and networks within the DET Data Centers by December 31, 2018, and resolve any concerns needing immediate attention; and</p>	<p>Since vulnerability assessments and penetration testing are two separate functions, DOA will address these as separate plans and implementations as follows:</p> <p>Vulnerability Assessments will be conducted as the top priority to identify and address common vulnerabilities related to patching and configuration issues.</p> <ul style="list-style-type: none"> • Develop the plan for implementing vulnerability assessments across all devices and networks within the DET Data Centers • Implement a life cycle for vulnerability assessment across all devices and networks within DET Data Centers including process for review of results, prioritization of identified issues and tracking of remediation activity. <p>Penetration Testing will be conducted after the common vulnerabilities have been addressed.</p> <ul style="list-style-type: none"> • Develop the plan for penetration testing across all devices and networks within the DET Data Centers. 	<p>4/30/2018</p> <p>Begin 4/30/2018 with anticipated completion to be determined, based on plan.</p> <p>Begin 4/30/2018 with anticipated completion 07/31/2018</p>

LAB Recommendation	DOA Corrective Action	Anticipated Corrective Action Date
	<ul style="list-style-type: none"> • Implement penetration testing across all devices and networks within the DET Data Centers including process for review of results, prioritization of identified issues and tracking of remediation activity. 	Begin 7/31/2018 with anticipated completion to be determined, based on plan.
3. We recommend DOA complete a comprehensive risk assessment across all executive branch agencies by December 31, 2018, including identifying all systems and data in the state’s network and determining an appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis of the network and systems within the network to identify and evaluate security concerns.	DOA will develop a plan and timeline to identify executive branch agency systems and data in the state’s network and determine the appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis. <ul style="list-style-type: none"> • Implementation of vulnerability assessments of the identified systems and data including a process for review of results, prioritization of identified issues and tracking of remediation activity. • Implementation of penetration testing of the identified systems and data including a process for review of results, prioritization of identified issues and tracking of remediation activity. 	Begin 07/31/2018 with anticipated completion 12/31/2018 Begin 12/31/2018 with anticipated completion to be determined, based on plan. Begin post vulnerability remediation with anticipated completion to be determined, based on plan.

Person responsible for the corrective action:

Bill Nash
 Director, Bureau of Security, Division of Enterprise Technology
 Bill.Nash@Wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Scott A. Neitzel, Secretary
Waylon Hurlburt, Division Administrator

Date: December 20, 2017

To: Kendra Glander
Team Leader
Legislative Audit Bureau

From: Jeffery C. Anderson, CPA
State Controller

Subject: Finding 2017-006: Corrective Action Plan

This is to provide a Corrective Action Plan to address the concerns raised in Finding 2017-006: Financial Reporting Controls at the Department of Administration. Thank you for bringing this issue to my attention.

The Department of Administration, State Controller's Office will immediately take steps, including conducting adequate research, to ensure the proper presentation of the financial activity and balances from stand-alone financial statements in the State of Wisconsin's Comprehensive Annual Financial Report.

The individual responsible for these corrective actions is:

Cindy Simon, Financial Management Supervisor, Financial Reporting Section
State Controller's Office
Department of Administration
608-266-3052

cc: John Hogan, Assistant Deputy Secretary
Colleen Holtan, Financial Management Director



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Scott A. Neitzel, Secretary
Waylon Hurlburt, Division Administrator

Date: December 20, 2017

To: Carolyn Stittleburg
Financial Audit Director
Legislative Audit Bureau

From: Jeffery C. Anderson, CPA
State Controller

Subject: Finding 2017-007: Corrective Action Plan

This is to provide the Department of Administration's (DOA's) Corrective Action Plan to address the concerns raised in Finding 2017-007: STAR Security Concerns. Below are the specific recommendations of the Legislative Audit Bureau (LAB), and the corresponding DOA corrective actions. Thank you for bringing these matters to my attention.

LAB Recommendation #1

Develop and implement procedures for a review of access by March 30, 2018, including access by users, STAR Program Office staff, and system accounts; adjust access as appropriate as a result of the reviews; and prepare and maintain documentation of the access reviews.

DOA Corrective Actions

No later than March 30, 2018, DOA will develop and implement procedures for a review of STAR system access including access by users, STAR Program Office staff, and system accounts; adjust access as appropriate as a result of the reviews; and prepare and maintain documentation of the access reviews.

LAB Recommendation #2

By June 29, 2018, establish a plan and timeline to review its security practices and settings for STAR, document procedures and ensure controls over the applications conform to the policies in the DET IT Security Policy Handbook, and document justifications for any exemptions from the established polies.

DOA Corrective Actions

No later than June 29, 2018, DOA shall establish a plan and timeline to review its security practices and settings for STAR, document procedures and ensure controls over the applications confirm to the policies in the DET IT Security Policy Handbook, and document justifications for any exemptions from the established policies.

LAB Recommendation #3

Take corrective actions related to the specific recommendations in the confidential interim memoranda provided during the audit.

DOA Corrective Actions

DOA will take corrective actions related to the specific recommendations in the confidential interim memoranda provided during the audit.

The individual responsible for these corrective actions is:

Tom Laux, STAR Test Lead
Department of Administration
608-261-9201

cc: John Hogan, Assistant Deputy Secretary
Colleen Holtan, Financial Management Director



Wisconsin Department of Transportation

www.wisconsin.gov

Scott Walker
Governor

Dave Ross
Secretary

Office of the Secretary
4802 Sheboygan Avenue, Room 120B
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Telephone: 608-266-1113
FAX: 608-266-9912
E-mail: sec.exec@dot.wi.gov

February 6, 2018

To: Jenny Frank
Team Leader
Legislative Audit Bureau

From: Dana Burmaster *Dana Burmaster*
Director
WisDOT, Office of Policy, Finance and Improvement

Subject: Finding 2017-008: Corrective Action Plan

This is to provide the Department of Transportation's (WisDOT's) Corrective Action Plan to address findings regarding Financial Reporting for Capital Assets. Below are specific recommendations of the Legislative Audit Bureau (LAB) and the corresponding WisDOT corrective actions.

LAB Recommendation #1

Update written documentation by May 31, 2018 related to preparing the financial information, including documentation related to completing the underlying analyses as well as identification and incorporation of checks for reasonableness.

WisDOT Corrective Actions

No later than May 31, 2018, WisDOT will update written documentation related to preparing the financial information and completing the underlying analyses. WisDOT will also identify and incorporate checks for reasonableness into documentation.

LAB Recommendation #2

Training staff responsible for completing the analyses and preparing the financial information in order to ensure these staff understand the work overall and the relevance and relationship of each component of the work to the work overall.

WisDOT Corrective Actions

No later than September 1, 2018, WisDOT will train staff responsible for preparing the financial information and completing the analyses. Training will ensure staff understand the relationship of each component to the work overall. Training will also include the secondary review process identified in LAB Recommendation #3.

LAB Recommendation #3

Establishing and documenting a secondary review process of the analyses and the financial information prepared.

WisDOT Corrective Actions

No later than May 31, 2018, WisDOT will establish and document a secondary review process.

LAB Recommendation #4

Automating the analyses and preparation of the financial information, where possible.

WisDOT Corrective Actions

WisDOT will look at current processes and identify opportunities to automate the preparation of financial information, where possible. Any automations identified will be implemented by September 1, 2018.

The individual responsible for these corrective actions is:

Bryan Thiel, Chief Accountant
Office of Policy, Finance and Improvement
WisDOT
(608) 267-4474



Wisconsin Department of Transportation

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February 6, 2018

To: Jenny Frank
Team Leader
Legislative Audit Bureau

From: Dana Burmaster *Dana Burmaster*
Director
WisDOT, Office of Policy, Finance and Improvement

Subject: Finding 2017-009: Corrective Action Plan

This is to provide the Department of Transportation's (WisDOT's) Corrective Action Plan to address findings regarding Use of Project Costing Data. Below are specific recommendations of the Legislative Audit Bureau (LAB) and the corresponding WisDOT corrective actions.

LAB Recommendation #1

Ensure data obtained from the project costing module is reasonable and appropriate for financial reporting or other intended uses. At a minimum, these steps should include regularly completing reconciliations between data in the project costing and general ledger modules, further correcting the conversion entries to include the relevant project-level detail, and assessing the reasonableness and appropriateness of data used from the project costing module.

WisDOT Corrective Actions

WisDOT will implement a monthly check to ensure monthly project costing to general ledger module reconciliations are completed as well as the year-end reconciliation. By May 31, 2018, WisDOT will complete the correction of conversion entries with DOA to include the relevant project-level detail. WisDOT will also work to assess the reasonableness and appropriateness of data used from the project costing module.

The individual responsible for these corrective actions is:

Bryan Thiel, Chief Accountant
Office of Policy, Finance and Improvement
WisDOT
(608) 267-4474



WISCONSIN DEPARTMENT OF
ADMINISTRATION

SCOTT WALKER
GOVERNOR

SCOTT A. NEITZEL
SECRETARY

Office of the Secretary
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Date: December 13, 2017

To: Kendra Eppler
Financial Audit Director
Legislative Audit Bureau

From: Jeffery C. Anderson, CPA
State Controller

Subject: Finding 2017-100: Corrective Action Plan

This is to provide a Corrective Action Plan to address the concerns raised in Finding 2017-100: Federal Cash Management Processes.

By March 31, 2018, the State Controller's Office will review current policies and procedures, and develop revised written policies and procedures related to the State's Federal Cash Management and compliance with the provisions of the Cash Management Improvement Act (CMIA). The procedures will include:

1. Calculation of the Hold Days used to correctly schedule the Federal Payment Request per the CMIA.
 - Consultation with STAR Subject Matter Experts to document the correct ERP date fields to be used in calculating the Hold Days.
 - Calculation of the component average clearance day.
 - Calculation of the composite average clearance day.
 - Calculation of the average pre-issuance days between the time the disbursement is recorded within the State's ERP system and the disbursement date.
 - A checklist to be used by a secondary staff to review the calculation of the Hold Days.
2. Schedule for preparing the TSA, and a secondary review of all TSA changes.
3. Schedule for calculating Federal and State interest liabilities and a secondary review of all calculations contained in the CMIA Annual Report.
4. Re-implementation of a Memorandum of Understanding with each grantee agency that has one or more CMIA-covered programs so that they understand the calculation of Hold Days, and the requirement to inform the Department of Administration of any changes that could affect the timing of the Federal payment requests.
5. The process to be used when a Federal grant is inadvertently coded to the wrong Sponsor in STAR.

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December 13, 2017
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In addition, the Department of Administration will re-evaluate the calculations used to determine the Hold Days that were used to schedule Federal payment requests for FY 2017 CMIA-covered programs. This will include the recalculation of:

- Check clearance patterns.
- Component average clearance days.
- Composite average clearance days.
- Pre-issuance days.
- Total Hold days.

Once completed, the Department of Administration will prepare a summary of the re-evaluation, including any required adjustments to Federal or State interest liabilities. And, the Department of Administration will work with the U.S. Treasury to determine how any interest adjustments should be handled.

The individual responsible for these corrective actions is:

Sharon Hughes, Financial Management Supervisor
Department of Administration
608-266-6700

cc: John Hogan, Assistant Deputy Secretary
Colleen Holtan, Financial Management Director



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Ellen Nowak, Secretary
Sara L. Buschman, Administrator

CORRECTIVE ACTION PLAN

Finding 2017-101:

Subrecipient Monitoring for the HOME Investment Partnerships Program

Planned Corrective Action	Anticipated Completion Date
<p>The Department of Administration (DOA) will:</p> <ul style="list-style-type: none"> ▪ develop specific written monitoring procedures for DOA staff and maintain documentation that demonstrates the monitoring review was performed and shows whether federal requirements are met; ▪ conduct annual monitoring of Rental Housing Development (RHD) projects during the project development period in accordance with the comprehensive monitoring plan and maintain adequate documentation of the monitoring; and ▪ complete a formal risk-assessment process for RHD and Tenant Based Rental Assistance (TBRA) to determine the level of monitoring to perform during the project development period. 	<p>June 30, 2018</p>

Person responsible for corrective action:

Sara Buschman, Administrator
Division of Energy, Housing and Community Resources
SaraL.Buschman@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Ellen Nowak, Secretary
Sara L. Buschman, Administrator

CORRECTIVE ACTION PLAN

Finding 2017-102:

Section 3 Reporting for the Community Development Block Grant

Planned Corrective Action	Anticipated Completion Date
<p>The Department of Administration (DOA) will:</p> <ul style="list-style-type: none"> ▪ work with HUD to determine whether it is appropriate to exclude information for the Neighborhood Stabilization Program from the Section 3 Summary Report and will document the resolution of the inquiry with HUD; ▪ review and make necessary corrections to the Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons for the reporting period ended September 30, 2016; and ▪ review and revise, as necessary, its procedures for compiling and approving Section 3 Summary Reports to ensure the reports are complete and accurate prior to submission. 	<p>June 30, 2018</p>

Person responsible for corrective action:

Sara Buschman, Administrator
Division of Energy, Housing and Community Resources
SaraL.Buschman@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Ellen Nowak, Secretary
Sara L. Buschman, Administrator

CORRECTIVE ACTION PLAN

Finding 2017-103:

Subrecipient Monitoring for the Community Development Block Grant

Planned Corrective Action	Anticipated Completion Date
The Department of Administration (DOA) will develop specific written monitoring procedures for DOA staff as well as maintain a checklist or other documentation in order to demonstrate the monitoring steps that were performed and whether federal requirements are met.	June 30, 2018

Person responsible for corrective action:

Sara Buschman, Administrator
Division of Energy, Housing and Community Resources
SaraL.Buschman@wisconsin.gov



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor
Ellen Nowak, Secretary
Sara L. Buschman, Administrator

CORRECTIVE ACTION PLAN

Finding 2017-104:

Subrecipient Monitoring and Inspections of Rental Housing Units

Planned Corrective Action	Anticipated Completion Date
<p>The Department of Administration (DOA) will:</p> <ul style="list-style-type: none"> ▪ develop and implement procedures for maintaining documentation that demonstrates required inspections were completed in accordance with HUD housing quality standards; ▪ maintain in each project file documentation of annual reviews during the period of affordability, including compliance reports, in-service reports, audited financial statements, and operating budgets; and ▪ modify the monitoring schedule to include key dates to document and ensure on-site inspections are completed and are timely. 	<p>June 30, 2018</p>

Person responsible for corrective action:

Sara Buschman, Administrator
Division of Energy, Housing and Community Resources
Saral.Buschman@wisconsin.gov



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Madison, WI 53708-8916

Governor Scott Walker
Secretary Eloise Anderson

Division of Management Services
Bureau of Finance

Date: March 13, 2018

To: Brian Geib
Senior Principal Financial Auditor
State of Wisconsin Legislative Audit Bureau

From: Hope Koprowski, Director
Bureau of Finance
Department of Children and Families

Subject: Foster Care Subrecipient Monitoring Finding 2017-200 – Corrective Action Plan

Regarding Foster Care Subrecipient Monitoring Finding 2017-200, DCF has taken corrective action. As noted in the finding narrative, in August a specific county risk assessment was developed and implemented as an improvement as the financial ratios based risk assessment used for other subrecipients wasn't sufficient for county subrecipients. No other action is currently needed.

Anticipated Completion Date: Completed

Person(s) Responsible: Claudius Lebi, Financial Integrity and Audit Section, Chief
ClaudiusO.Lebi@wisconsin.gov
608 422-6378

Scott Walker
Governor



DIVISION OF ENTERPRISE SERVICES

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Linda Seemeyer
Secretary

State of Wisconsin
Department of Health Services

Telephone: 608-266-8445
Fax: 608-267-6749
TTY: 711 or 800-947-3529

DATE: December 13, 2017

TO: Brian Geib, Audit Supervisor
Legislative Audit Bureau

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

SUBJECT: Corrective Action Plan Interim Audit Memos: Computer Data Matches

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Case File Documentation –Medical Assistance Program and Computer Data Matches. This is the Department's response.

Recommendation (2017-300) Computer Data Matches

We recommend the Wisconsin Department of Health Services:

- We again recommend that the Wisconsin Department of Health Services take additional action to ensure caseworkers follow up in a timely manner and document the resolution of data match discrepancies between the CARES computer system and other databases.

Wisconsin Department of Health Services (DHS) Corrective Action Plan:

The Department of Health Services (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. DHS continues to work through some of the items included in our Corrective Action Plan for last year's audit finding. We are on track to complete the automation of discrepancy timeliness reports in IMMR to be available for IM agencies in early 2018.

DHS staff continues working through completing internal QC review of a random sample of discrepancies for timeliness and accuracy. As a part of this effort, DHS is identifying root causes and developing future strategies for improvement.

In addition, for 2018, DHS intends to develop training for income maintenance agencies on how to appropriately work a discrepancy. Information provided as a part of this training will also be used to update our Process Help Handbook to further clarify how to document resolution of discrepancies.

Anticipated Corrective Action Completion Date:

December, 2018

Person(s) Responsible for Corrective Action:

Jennifer Mueller, Associate Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

Contact Information:

Jenniferm.mueller@dhs.wisconsin.gov
608-267-3371

Finding 2017-300: Computer Data Matches

Medical Assistance Program (CFDA #93.778)

<u>Award Number</u>	<u>Award Years</u>
051605W15MAP	2016
1705W15MAP	2017

Questioned Costs: Undetermined

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Linda Seemeyer
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State of Wisconsin
Department of Health Services

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TTY: 711 or 800-947-3529

DATE: March 2, 2018

TO: Brian Geib, Audit Supervisor
Legislative Audit Bureau

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

SUBJECT: Response to Interim Audit Memos:

Children's Health Insurance Program (CHIP) Participant Age Finding

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for SSBG sub-recipient monitoring. This is the Department's response.

Recommendation (2017-301) CHIP Participant Age Finding

We recommend the Wisconsin Department of Health Services:

- We recommend work US Department of Health and Human Services to determine an appropriate repayment for instances of inappropriate federal payments made for the 410 ineligible Children's Health Insurance Program participants identified during the audit:
- Take steps to improve the timeliness of caseworker review of Children's Health Insurance Program participants who reach 19 years of age; and
- Consider system enhancements or other monitoring procedures to ensure that Children's Health Insurance Program participants do not exceed the age requirement. .

Wisconsin Department of Health Services (DHS) Corrective Action Plan:

DHS will work with the U.S. Department of Health and Human Services to repay the federal government for instances of incorrect payments made for the 410 ineligible CHIP individuals identified during this audit.

A systems fix implemented in June 2016 significantly reduced the errors associated with maintaining CHIP eligibility for children older than 19. A December 2017 query identified 142 individuals with CHIP eligibility in excess of age 19, a significant reduction compared to the 410

individuals identified by LAB. In addition, DHS is in the process of prioritizing another systems fix that would adjust the timing of the alert sent to workers when a member in a case is about to turn 19. When the timing of the alert is corrected, the worker will be able to correctly close the individual at the end of the month in which they turn 19.

Anticipated Corrective Action Completion Date:

December, 2018

Person(s) Responsible for Corrective Action:

Rebecca McAtee, Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

Contact Information:

Rebecca.McAtee@dhs.wisconsin.gov
608-266-8628

Finding Participant Age Eligibility

Children’s Health Insurance Program (CFDA #93.767)

<u>Award Number</u>	<u>Award Years</u>
05-1605WI5021	2016
1705WI0301	2017
1705WI5021	2017

Questioned Costs: \$19,707 plus an Undetermined Amount

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Linda Seemeyer
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Department of Health Services

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DATE: March 1, 2018

TO: Brian Geib, Audit Supervisor
Legislative Audit Bureau

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

SUBJECT: Response to Interim Audit Memos:

SSBG Sub-recipient Monitoring

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for SSBG sub-recipient monitoring. This is the Department's response.

Recommendation (2017-302) SSBG Sub-recipient Monitoring

We recommend the Wisconsin Department of Health Services:

- We recommend that the Wisconsin Department of Health Services implement policies and procedures to ensure compliance with the Uniform Guidance sub-recipient monitoring requirements for the Social Services Block Grant program.

Wisconsin Department of Health Services (DHS) Corrective Action Plan:

In August 2017, DHS leadership identified Uniform Guidance compliance as an area for growth in the Department and the Bureau of Strategic Sourcing (BSS) was selected to lead the effort towards compliance with these requirements. BSS will continue to implement appropriate policies and procedures to ensure compliance with all Uniform Guidance requirements.

Anticipated Corrective Action Completion Date:

December, 2018

Person(s) Responsible for Corrective Action:

Laurie Palchik, Director, Bureau of Strategic Sourcing, Division of Enterprise Services,
Department of Health Services

Contact Information:

Laurie.Palchik@dhs.wisconsin.gov
608-266-9748

Finding Federal Financial Reporting – Social Services Block Grant Sub-recipient Monitoring

Social Services Block Grant (CFDA #93.667)

<u>Award Number</u>	<u>Award Years</u>
G1602WISOSR	2016
G1702WISOSR	2017

Questioned Costs: None



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March 19, 2018

To: Jenny Frank
Team Leader
Legislative Audit Bureau

From: Dana Burmaster *Dana Burmaster*
Director
Office of Policy, Finance and Improvement (OPFI)

Subject: Finding 2017-500: Corrective Action Plan

This is to provide the Department of Transportation's (WisDOT's) Corrective Action Plan to address findings regarding Subrecipient Monitoring. Below are specific recommendations of the Legislative Audit Bureau (LAB) and the corresponding WisDOT corrective actions.

LAB Recommendation #1

Developing adequate knowledge of Uniform Guidance requirements for pass-through entities and train Department of Transportation staff accordingly to perform these responsibilities;

WisDOT Corrective Actions

The Bureau of Planning and Economic Development (BPED) Section Chief and Lead Worker will review the Uniform Guidance requirements in Federal Code and conduct training (jointly with OPFI) for impacted DTIM staff by August 30, 2018.

LAB Recommendation #2

Determining entities that meet the definition of a subrecipient, seeking guidance from the federal government about any entities that appear to not meet the definition of either a subrecipient or contractor, and documenting the determinations made;

WisDOT Corrective Actions

BPED Section Chief will provide a list of the existing Metropolitan Planning Association (MPO) and Regional Planning Commission (RPC) entities currently receiving funds under CFDA 20.205 to the FHWA Division Office. BPED will request written confirmation on eligibility of the entities as subrecipients from FHWA.

The Bureau of Aeronautics (BOA) will work closely with Federal Aviation Administration to determine which entities are subrecipients.

These corrective actions will be completed by May 30, 2018.

LAB Recommendation #3

Developing, documenting, and implementing policies and procedures to ensure pass-through entity requirements related to subrecipients will be met; and

WisDOT Corrective Actions

As part of MPO and RPC 2019 Work Program fall review meetings, WisDOT will require subrecipients to self-certify that they are meeting the requirements. These meetings will be concluded no later than December 20, 2018.

BOA will develop policies and procedures to meet the requirements and will work with OPFI to report payments on the Schedule of Expenditures of Federal Awards.

LAB Recommendation #4

Establishing a process for accurately obtaining the amount of payments made to those entities determined to be subrecipients for purposes of reporting such information on the Schedule of Expenditures of Federal Awards.

WisDOT Corrective Actions

Prior to October 1, 2018 (Federal Fiscal Year 2019), WisDOT will complete documentation of the current process within BPED/Planning for tracking payments to subrecipients. This documentation will be coordinated with DBM and OPFI to document the inclusion of this information in the Department's Financial Accounting System.

BOA will increase knowledge and train staff in the Uniform Guidance requirements.

These corrective actions will be completed by December 31, 2018.

The individuals responsible for these corrective actions are:

Charles Wade, AICP, CTP, Statewide Planning Section Chief, Bureau of Planning and Economic Development, (608) 261-0260

Julie Seston, Airport Program Section Chief, Bureau of Aeronautics, (608) 267-4492



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March 21, 2018

To: Jenny Frank
Team Leader
Legislative Audit Bureau

From: Dana Burmaster *Dana Burmaster*
Director
Office of Policy, Finance and Improvement (OPFI)

Subject: Finding 2017-501: Corrective Action Plan

This is to provide the Department of Transportation's (WisDOT's) Corrective Action Plan to address findings regarding Airport Improvement Program Reporting. Below are specific recommendations of the Legislative Audit Bureau (LAB) and the corresponding WisDOT corrective actions.

LAB Recommendation

We recommend the Wisconsin Department of Transportation take steps to ensure that all required federal reports are accurately prepared, including those that are infrequently required.

WisDOT Corrective Action

The Airport Program Section Chief and the Airport Program Accountant will review the two CFR s.200.511 requirements and develop policies and procedures to accurately prepare the federal reports.

This corrective action will be completed by September 30, 2018.

The individuals responsible for this corrective action are:

Julie Seston, Airport Program Section Chief, Bureau of Aeronautics, (608) 267-4492

Charlene Mathison, Airport Program Accountant, Bureau of Aeronautics, (608) 267-7110



Wisconsin Department of Transportation

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March 21, 2018

To: Jenny Frank
Team Leader
Legislative Audit Bureau

From: Dana Burmaster *Dana Burmaster*
Director
WisDOT, Office of Policy, Finance and Improvement

Subject: Finding 2017-502: Corrective Action Plan

This is to provide the Department of Transportation's (WisDOT's) Corrective Action Plan to address findings regarding Reporting for the Formula Grants for Rural Areas. Below are specific recommendations of the Legislative Audit Bureau (LAB) and the corresponding WisDOT corrective actions.

LAB Recommendation #1

We recommend the Wisconsin Department of Transportation complete its planned steps and consider additional steps to further improve its preparation of the Federal Financial Reports (SF-425).

WisDOT Corrective Action

WisDOT will continue to update policies and procedures related to the preparation of Federal Financial Reports (SF-425). The Transit Section will be responsible for implementing the corrective actions for this finding. The policies and procedures will be updated within 60 days of the final audit report and will be applied to the next round of annual reporting which occurs in October 2018.

The individual responsible for this corrective action is:

Ian Ritz, Transit Section Chief, Bureau of Transit, Local Roads, Railroads and Harbors,
(608) 266-0189