

STATE OF MARYLAND

**Single Audit Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2017

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JUNE 30, 2017

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Honorable Peter Franchot
 Comptroller of Maryland

Report on the Financial Statements

We have audited the accompanying 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 of the State of Maryland (the State), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

The State’s management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; certain Economic Development Insurance Programs; certain foundations included in the higher education component units; the Maryland Technology Development Corporation; and the Investment Trust Fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the State, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The financial statements that we did not audit which are listed above represent the percentages of the total assets, total net position, and total revenues of the accompanying financial statements as listed below.

	Percentage of Opinion Unit		
	Total Assets	Total Net Position	Total Operating Revenues
Business-Type Activities			
Major -			
Certain Economic Development Loan Programs	18.1 %	5.1 %	1.8 %
Maryland Lottery and Gaming Control Agency	1.6	0.0	65.8
Non-Major -			
Economic Development Insurance Programs	0.6	0.9	0.0
Total percentage of business-type activities	<u>20.3 %</u>	<u>6.0%</u>	<u>67.6 %</u>
Component Units			
Major -			
Certain foundations included in the higher education component units	14.5%	16.9 %	6.0%
Non-Major -			
Maryland Technology Development Corporation	1.1	1.2	0.7
Total percentage of component units	<u>15.6 %</u>	<u>18.1 %</u>	<u>6.7 %</u>
Fiduciary Funds			
Investment Trust Fund	5.7%	6.3 %	69.2 %



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; schedule of revenues expenditures and changes in fund balances - budget and actual - budgetary general, special and federal funds; schedule of employer contributions for Maryland State Retirement and Pension System; schedule of employer net pension liability for Maryland State Retirement and Pension System; schedule of employer contributions for Maryland Transit Administration Pension Plan; schedule of changes in net pension liability and related ratios for Maryland Transit Administration Pension Plan; schedule of employer net pension liability for Maryland Transit Administration Pension Plan; schedule of investment returns for Maryland State Transit Administration Pension Plan; schedule of changes in net OPEB liability and related ratios for Other Post-Employment Benefit Plan; schedule of funding progress for Other Post-Employment Benefit Plan; schedule of employer contributions for Other Post-Employment Benefit Plan; Schedule of Investment Returns for Other Post-Employment Benefit Plan; schedule of funding progress for Maryland Transit Administration Retiree Healthcare Benefit Plan; and the schedule of employer contributions for Maryland Transit Administration Retiree Healthcare Benefit Plan as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



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Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The combining financial statements, introductory and statistical sections, financial schedules required by law, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements, financial schedules required by law and the Schedule of Expenditures of Federal Awards, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion and based on the reports of the other auditors, the combining financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of the State's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal controls over financial reporting and compliance.

Hunt Valley, Maryland
December 15, 2017

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL
CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Peter Franchot
Comptroller of Maryland

We have audited, 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* issued by the Comptroller General of the United States, 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 of the State of Maryland (the State), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 15, 2017. Our report includes a reference to other auditors who audited the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; and the Maryland Technology Development Corporation, as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal controls over financial reporting (internal controls) 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 controls. Accordingly, we do not express an opinion on the effectiveness of the State's internal controls.

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



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

Compliance and Other Matters

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

We noted other matters involving the internal controls over financial reporting, which we have reported to the management of the University System of Maryland in a separate report dated November 1, 2017.

Purpose of this Report

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

Hunt Valley, Maryland
December 15, 2017

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The Honorable Peter Franchot
Comptroller of Maryland

Report on Compliance for Each Major Federal Program

We have audited the State of Maryland's (the State) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the State's major Federal programs for the year ended June 30, 2017. The State's major Federal programs are identified in the summary of independent public accountants' results section of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of the Maryland Water Quality Financing Administration, an administration of the Maryland Department of the Environment, which received Federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of this entity because auditors were engaged to perform a separate audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and 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's major Federal programs based on our audit of the types of compliance requirements referred to above. 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*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State'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 of the State's compliance.

Opinion on Each Major Federal Program

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, 2017-008, 2017-009, 2017-010, 2017-011, 2017-012, 2017-013, 2017-014 and 2017-015. Our opinion on each major Federal program is not modified with respect to these matters.

The State's response to the noncompliance findings identified in our audit are described in the accompanying Schedule of Corrective Action Plans. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Controls Over Compliance

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

Our consideration of internal controls 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 controls over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal controls over compliance that we consider to be material weaknesses and significant deficiencies.



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A *deficiency in internal controls 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 combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal controls over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-004 to be material weaknesses.

A *significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal controls over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2017-005, 2017-006, 2017-007, 2017-008, 2017-009, 2017-010, 2017-011, 2017-012, 2017-013, 2017-014 and 2017-015, to be significant deficiencies.

The State's responses to the internal controls over compliance findings identified in our audit are described in the accompanying Schedule of Corrective Action Plans. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Hunt Valley, Maryland
March 13, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA)								
Agricultural Research Basic and Applied Research	10.001		\$ 6,755,650	\$ -	\$ 86,117		\$ 6,841,767	\$ -
Agricultural Research Basic and Applied Research	10.001		7,867	-	-		7,867	-
Agricultural Research Basic and Applied Research	10.001		13,137	-	-		13,137	-
Agricultural Research Basic and Applied Research	10.001		18,504	-	-		18,504	-
Agricultural Research Basic and Applied Research	10.001		42,554	-	-		42,554	-
Plant and Animal Disease, Pest Control and Animal Care	10.025		-	-	782,106		782,106	-
Plant and Animal Disease, Pest Control and Animal Care	10.025		835,296	-	6,626		841,922	-
Wildlife Service	10.028		-	-	17,200		17,200	-
Wildlife Services	10.028		-	-	49,970		49,970	-
Conservation Reserve Program	10.069		-	-	485,011		485,011	-
Shell Egg Surveillance	10.162		-	-	154,123		154,123	-
Market Protection and Promotion	10.163		-	-	52,653		52,653	-
Specialty Crop	10.170		-	-	278,787		278,787	-
Grants for Agricultural Research, Special Research Grants	10.200		824,883	-	-		824,883	580,199
Pass-Through Colorado State University	10.200	G149012	648	-	-		648	-
Pass-Through Colorado State University	10.200	G897012	19,047	-	-		19,047	-
Pass-Through Colorado State University	10.200	G897021	45,009	-	-		45,009	-
Pass-Through Cornell University	10.200	7337510289	9	-	-		9	-
Pass-Through Cornell University	10.200	7440310514	24,294	-	-		24,294	-
Pass-Through Delaware State University	10.200	35935-0	6,975	-	-		6,975	-
Pass-Through Delaware State University	10.200	15-006HEH	30,270	-	-		30,270	-
Pass-Through Rutgers, The State University of New Jersey	10.200	5700NER150HPBESTE	1,356	-	-		1,356	-
Pass-Through Rutgers, The State University of New Jersey	10.200	5718NER15RFCROSS	156,981	-	-		156,981	-
Cooperative Forestry Research	10.202		-	-	78,276		78,276	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	-	1,358,863		1,358,863	-
Agricultural Research_Competitive Research Grants	10.206		2,574	-	-		2,574	-
Pass-Through University of Vermont	10.215	SNE140529001	167	-	-		167	-
Pass-Through University of Vermont	10.215	ONE1729531064	484	-	-		484	-
Pass-Through University of Vermont	10.215	GNE1611629994	2,876	-	-		2,876	-
Pass-Through University of Vermont	10.215	GNE1510629001	6,831	-	-		6,831	-
Pass-Through University of Vermont	10.215	GNE1510429001	8,226	-	-		8,226	-
Pass-Through University of Vermont	10.215	GNE1509929001	9,098	-	-		9,098	-
Pass-Through University of Vermont	10.215	SNE150529994	12,872	-	-		12,872	-
Pass-Through University of Vermont	10.215	SNE160531064	29,802	-	-		29,802	-
Pass-Through University of Vermont	10.215	LNE1433829001	36,203	-	-		36,203	4,673
Pass-Through University of Vermont	10.215	LNE1534129994	94,383	-	-		94,383	44,303
Sustainable Agriculture Research and Education	10.215		1,158,188	-	16,119		1,174,307	125,757
1890 Institution Capacity Building Grants	10.216		-	-	1,583,112		1,583,112	-
Institution Capacity Building Grants	10.216		7,359	-	-		7,359	-
Higher Education - Institution Challenge Grants Program	10.217		-	-	22,910		22,910	-
Pass-Through Cornell University	10.217	7336510459	-	-	50,672		50,672	-
Pass-Through Purdue University	10.217	8000064678AG	-	-	56,262		56,262	-
Biotechnology Risk Assessment Research	10.219		479,620	-	-		479,620	648
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		109,283	-	-		109,283	65,959
Consumer Data and Nutrition Research	10.253		140,151	-	-		140,151	12,467
Integrated Programs	10.303		256,961	-	-		256,961	58,937
Pass-Through Michigan State University	10.303	RC101368UMD	51,415	-	-		51,415	-
Homeland Security Agricultural	10.304		-	-	-		-	-
Pass-Through Cornell University	10.304	8028910773	3,042	-	-		3,042	-
Organic Agriculture Research and Extension Initiative	10.307		-	-	-		-	-
Pass-Through Rutgers, The State University of New Jersey	10.307	4827	97	-	-		97	-
Pass-Through University of Georgia	10.307	RC293636S000872	45,697	-	-		45,697	-
Pass-Through Clemson University	10.309	17642100000000	264,267	-	-		264,267	-
Pass-Through North Carolina State University	10.309	2017039814	15,763	-	-		15,763	-
Pass-Through University of Delaware	10.309	30381	116,878	-	-		116,878	-
Specialty Crop Research Initiative	10.309		1,091,069	-	-		1,091,069	809,571
Agriculture and Food Research Initiative (AFRI)	10.310		6,194,991	-	184,935		6,379,926	1,777,416
Pass-Through Cornell University	10.310	6603610281	34,226	-	-		34,226	-
Pass-Through Dartmouth College	10.310	R164	33,595	-	-		33,595	-
Pass-Through University of California - Davis	10.310	20101616302	43,766	-	-		43,766	-
Pass-Through University of California - Davis	10.310	20140303103	57,664	-	-		57,664	-
Pass-Through Woods Hole Oceanographic Institute	10.310	2658-0	147,571	-	-		147,571	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)								
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		\$ 189,039	\$ -	\$ -		\$ 189,039	\$ 74,543
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance								
Competitive Grants Program	10.328		12,099	-	-		12,099	-
Crop Protection and Pest Management Competitive Grants Program	10.329		400,309	-	-		400,309	50,185
Pass-Through Cornell University	10.329	7398410398	14,886	-	-		14,886	5,075
Pass-Through Cornell University	10.329	7652310555	22,873	-	-		22,873	-
Alfalfa and Forage Research Program	10.330		95,820	-	-		95,820	42,931
Rural Business Development Grant	10.351		-	-	16,500		16,500	-
Farm Operating Loans	10.406		-	-	66,898		66,898	-
Agricultural Mediation Program	10.435		-	-	66,418		66,418	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	-	67,540		67,540	-
Crop Insurance	10.458		-	-	378,316		378,316	-
Cooperative Extension Service	10.500		278,031	-	-		278,031	-
Pass-Through Kansas State University	10.500	S17130	32,993	-	-		32,993	-
Pass-Through Kansas State University	10.500	S16073	43,900	-	-		43,900	-
Pass-Through Michigan State University	10.500	RC103176AT	3,276	-	-		3,276	-
Pass-Through University of California - Davis	10.500	20150078904	1,184,123	-	-		1,184,123	-
Department of Agriculture USDA	10.550		-	-	24,235,000		24,235,000	-
Supplemental Nutritional Assistance Program Cluster (SNAP)								
Food Stamps	10.551		-	-	1,002,476,374		1,002,476,374	-
Administrative Funding for Food Stamp Program	10.561		-	-	82,171,033		82,171,033	-
Total Supplemental Nutritional Assistance Program Cluster (SNAP)			-	-		\$ 1,084,647,407		
Child Nutrition Cluster								
School Breakfast Program	10.553		-	-	70,301,549		70,301,549	-
Pass-Through US Dept of Agriculture - Office of Food and Nutrition Service	10.553	395202/80	-	-	807,040		807,040	-
National School Lunch Program	10.555		-	-	176,812,232		176,812,232	-
Special Milk Program for Children	10.556		-	-	296,599		296,599	-
Summer Food Service Program for Children	10.559		-	-	9,985,196		9,985,196	-
Total Child Nutrition Cluster			-	-		258,202,616		
Special Supplemental Nutrition Program - WIC	10.557		-	-	107,278,313		107,278,313	18,725,397
Child and Adult Care Food Program	10.558		-	-	57,740,720		57,740,720	-
Administrative Expenses for Child Nutrition	10.560		-	-	3,499,820		3,499,820	-
Food Distribution Cluster								
Dept of Agriculture - Commodity Supplemental Food Program	10.565		-	-	127,390		127,390	93,596
Emergency Food Assistance Program (Administrative Costs)	10.568		-	-	1,399,877		1,399,877	-
Emergency Food Assistance Program (Food Commodities)	10.569		-	-	4,994,420		4,994,420	-
Total Food Distribution Cluster			-	-		6,521,687		
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	-	428,628		428,628	-
Team Nutrition Training	10.574		-	-	266,968		266,968	-
Farmers Market Nutrition Program (SFMNP)	10.576		-	-	256,895		256,895	-
Administrative Review and Training	10.579		-	-	297,601		297,601	-
Fresh Fruit and Vegetable Program	10.582		-	-	3,900,725		3,900,725	-
Substantial Improvement Award (SNAP)	10.589		-	-	899		899	-
Forestry Research	10.652		213,799	-	-		213,799	-
Cooperative Forestry Assistance	10.664		-	-	104		104	-
Cooperative Forestry Assistance	10.664		-	-	1,080,971		1,080,971	-
Pass-Through Virginia Polytechnic Institute & State University	10.675	42235619113	1,339	-	-		1,339	-
Urban and Community Forestry Program	10.675		80,535	-	13,311		93,846	-
Urban and Community Forestry Program	10.675		-	-	381,853		381,853	-
Forest Legacy Program	10.676		-	-	4,538		4,538	-
Forest Stewardship Program	10.678		-	-	360,819		360,819	-
Forest Health Protection	10.680		-	-	63,003		63,003	-
International Forestry Programs	10.684		286,440	-	-		286,440	-
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	-	27,457		27,457	-
Rural Microentrepreneur Assistance Program	10.870		-	-	106,352		106,352	-
Soil Survey	10.903		130,267	-	-		130,267	-
Environmental Quality	10.912		-	-	410,559		410,559	-
Environmental Quality Incentives Program	10.912		3,515	-	150,269		153,784	-
Pass-Through University of Delaware	10.912	30453	8,287	-	-		8,287	-
Agricultural Statistics Reports	10.950		59,488	-	-		59,488	-

STATE OF MARYLAND

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Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)								
Technical Agricultural Assistance	10.960		\$ 702,100	\$ -	\$ 1,473,218		\$ 2,175,318	\$ -
Cochran Fellowship Program - International Training - Foreign Participant	10.962		-	-	105,013		105,013	-
Agricultural Research Service	10.RD		830,816	-	-		830,816	149,269
Department of Agriculture	10.RD		255,136	-	-		255,136	-
Department of Agriculture Agricultural Marketing Service	10.RD		513,528	-	-		513,528	-
Federal Formula Funds	10.RD		6,298,679	-	-		6,298,679	128
Other Research and Development	10.RD		56,108	-	-		56,108	-
Pass-Through Metropolitan Washington Council of Governments	10.unknown	11-DG-11420004-224	-	-	1,400		1,400	-
Contract / Other	10.Unknown		-	-	13,319		13,319	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE (USDA)			30,954,985	-	1,557,328,879		1,588,283,864	22,621,054
U.S. DEPARTMENT OF COMMERCE (DOC)								
Integrated Ocean Observing System (IOOS)	11.012		642,665	-	-		642,665	-
Pass-Through Michigan Tech University	11.012	32420-0	6,881	-	-		6,881	6,881
Pass-Through Rutgers, The State University of New Jersey	11.012	25054-3	19,303	-	-		19,303	-
Pass-Through San Jose State University	11.012	47229-1	218,573	-	-		218,573	218,573
Pass-Through Southeastern Universities Research Association	11.012	39448-0	34,853	-	-		34,853	-
Pass-Through University of Alaska Fairbanks	11.012	47054-0	81,575	-	-		81,575	-
Pass-Through University of Florida USF	11.012	43850-1	34,080	-	-		34,080	34,080
Pass-Through University of Hawaii	11.012	47421-0	152,771	-	-		152,771	152,771
Pass-Through University of Louisiana at Lafayette	11.012	61273-0	34,556	-	-		34,556	34,556
Pass-Through University of Michigan	11.012	32421-1	189,099	-	-		189,099	189,099
Pass-Through University of South Carolina	11.012	41254-0	28,513	-	-		28,513	-
Education Quality Award Ambassadorship	11.013		424,150	-	-		424,150	-
Economic Development Technical Assistance	11.303		-	-	59,878		59,878	5,253
National Technical Assistance	11.303		7,630	-	-		7,630	-
Economic Development Cluster								
Economic Adjustment Assistance	11.307	011903134	-	-	637,955		637,955	-
Economic Adjustment Assistance	11.307	014903271	-	-	1,597,293		1,597,293	-
Economic Adjustment Assistance	11.307	014903420-01490342001	-	-	3,296,756		3,296,756	-
Total Economic Development Cluster						\$ 5,532,004		
Interjurisdictional Fisheries Act of 1986	11.407		-	-	18,238		18,238	-
Pass-Through George Washington University	11.417	38931-0	17,984	-	-		17,984	17,984
Pass-Through Johns Hopkins University	11.417	36292-5	3,325	-	-		3,325	3,325
Pass-Through Smithsonian Institution	11.417	38957-9	98,038	-	-		98,038	98,038
Pass-Through University of Washington	11.417	UWSC9634/BPO21174	11,412	-	-		11,412	-
Sea Grant Support	11.417		1,420,089	-	-		1,420,089	-
Coastal Zone Management Administration Awards	11.419		-	-	2,591,887		2,591,887	-
Coastal Zone Management Estuarine Research Reserves	11.420		-	-	643,780		643,780	-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		-	-	774,859		774,859	-
Fisheries Development and Utilization Research and Development Grants and								
Cooperative Agreements Program	11.427		222,233	-	140,736		362,969	-
Pass-Through Louisiana State University	11.427	46055-0	36,059	-	-		36,059	36,059
Pass-Through Virginia Institute of Marine Science	11.427	47055-0	15,698	-	-		15,698	15,698
Climate and Atmospheric Research	11.431		310,670	-	-		310,670	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		19,497,897	-	-		19,497,897	7,215,621
Pass-Through Cooperative Institute for the North Atlantic Region	11.432	NA14OAR4320158	226,686	-	-		226,686	-
Pass-Through Mississippi State University	11.432	19100100000000	188,566	-	-		188,566	-
Pass-Through University of Michigan	11.432	32422-1	5,493	-	-		5,493	-
Pass-Through Woods Hole Oceanographic Institute	11.432	2658-0	70,217	-	-		70,217	-
Environmental Sciences, Applications, Data, and Education	11.440		547,536	-	-		547,536	-
Unallied Industry Projects	11.452		-	-	7,706		7,706	-
Pass-Through Chesapeake Research Consortium	11.454	26533-0	6,323	-	-		6,323	-
Unallied Management Projects	11.454		-	-	3,060		3,060	-
Chesapeake Bay Studies	11.457		526,992	-	-		526,992	125,430
Pass-Through Chesapeake Bay Foundation	11.457	38745-0	32,946	-	-		32,946	32,946
Pass-Through Oyster Recovery Partnership	11.457	Task #1	784,515	-	-		784,515	-
Pass-Through University of Maine	11.457	1441-2	3,622	-	-		3,622	3,622
Pass-Through Virginia Institute of Marine Science	11.457	47055-0	58,554	-	-		58,554	58,554
Chesapeake Bay Studies	11.457		22,516	-	-		22,516	-
Weather and Air Quality Research	11.459		258,402	-	-		258,402	-
Habitat Conservation	11.463		78,564	-	-		78,564	-
Pass-Through American Rivers	11.463	UMBC Patapsco Monito	182,123	-	-		182,123	105,198
Pass-Through National Fish and Wildlife Foundation	11.463	37133-0	77,605	-	-		77,605	-

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Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF COMMERCE (DOC) (continued)								
Habitat Conservation	11.463		\$ -	\$ -	\$ 40,317		\$ 40,317	\$ -
Applied Meteorological Research	11.468		1,145,573	-	-		1,145,573	17,172
Pass-Through Colorado State University	11.468	G014711	1,842	-	-		1,842	-
Unallied Science Program	11.472		18,369	-	91,445		109,814	-
Pass-Through Gulf of Maine Research Institute	11.472	47655-0	2,064	-	-		2,064	-
Pass-Through Nicholls State University	11.472	45056-0	13,998	-	-		13,998	-
Pass-Through North Pacific Research Board	11.472	NPRB	25,726	-	-		25,726	-
Unallied Science Program	11.472		-	-	104,653		104,653	-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	-	160,443		160,443	-
Pass-Through Atlantic States Marine Fisheries Commission	11.474	ASMFC	12,930	-	-		12,930	-
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478		183,340	-	-		183,340	-
Coastal Ocean Research Program	11.478		-	-	915		915	-
Educational Partnership Program	11.481		-	-	2,430,944		2,430,944	-
Pass-Through Howard University	11.481	0008971-1000066110	2,965	-	-		2,965	-
Pass-Through Research Foundation of CUNY	11.481	49312-D	9,497	-	-		9,497	-
Pass-Through Research Foundation of CUNY	11.481	49173-E	11,118	-	-		11,118	-
Pass-Through Research Foundation of CUNY	11.481	49173B	72,462	-	-		72,462	-
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction	11.483		32,108	-	-		32,108	-
Pass-Through Mississippi State University	11.483	19100100000000	277,962	-	-		277,962	-
Maryland Broadband Planning and Implementation Project	11.549		-	-	20,860		20,860	-
Measurement and Engineering Research and Standards	11.609		24,053,795	-	48,200		24,101,995	13,934
Pass-Through Dakota Consulting	11.609	DCI6000139	-	-	7,696		7,696	-
Measurement and Engineering Research and Standards	11.609		92,019	-	-		92,019	-
National Institute of Standards and Technology Construction Grant Program	11.618		-	-	-		-	-
Pass-Through Prometheus Computing	11.618	S8134109CQ0044	6,270	-	-		6,270	-
Arrangements for Interdisciplinary Research Infrastructure	11.619		140,637	-	-		140,637	-
Pass-Through University of Massachusetts-Lowell	11.619	S51700000029488	34,432	-	-		34,432	-
Pass-Through Virginia Commonwealth University	11.619	FP00002150_SA001	2,440	-	-		2,440	-
Science, Technology, Business and/or Education Outreach	11.620		2,809	-	-		2,809	-
Science, Technology, Business and/or Education Outreach	11.620		72,636	-	-		72,636	-
Science, Technology, Business and/or Education Outreach	11.620		4,225,062	-	-		4,225,062	-
Dept. of Commerce NIST - Science, Technology, Business Education Outreach	11.RD		5,500	-	-		5,500	-
Pass-Through Howard University	11.RD	ANA	38,580	-	-		38,580	-
Other Research and Development	11.RD		77,960	-	-		77,960	-
Contract / Other	11.Unknown		-	-	3,059		3,059	-
Pass-Through Intelligent Automation	11.Unknown	WC133R14CN0100	-	-	8,425		8,425	-
TOTAL DEPARTMENT OF COMMERCE (DOC)			57,140,808	-	12,689,105		69,829,913	8,384,794
U.S. DEPARTMENT OF DEFENSE (DOD)								
Procurement Technical Assistance For Business Firms	12.002		-	-	566,473		566,473	-
State Memo of Agreement Program for Reimb of Tech Service	12.113		-	-	1,044,134		1,044,134	-
Collaborative Research and Development	12.114		238,355	-	-		238,355	-
Federal Voting Assistance Program	12.217		-	-	47,726		47,726	-
EASE - Effective Absentte System of Election	12.219		-	-	29,347		29,347	-
Basic and Applied Scientific Research	12.300		13,530,654	-	-		13,530,654	2,026,673
Pass-Through Business - Higher Education Forum	12.300	736-070	2,995	-	-		2,995	-
Pass-Through Carnegie Mellon University	12.300	1141220000000	63,083	-	-		63,083	-
Pass-Through Duke University	12.300	14ONR1006	199,877	-	-		199,877	-
Pass-Through Energetics Technology Center	12.300	196	69,812	-	-		69,812	-
Pass-Through George Mason University	12.300	E2039081	28,927	-	-		28,927	-
Pass-Through George Mason University	12.300	E2034441	79,089	-	-		79,089	-
Pass-Through Georgia Institute of Technology	12.300	RG954G1	58,572	-	-		58,572	-
Pass-Through Johns Hopkins University	12.300	2000869431	5,233	-	-		5,233	-
Pass-Through Johns Hopkins University	12.300	2002692358	270,321	-	-		270,321	-
Pass-Through Oregon Health and Science University	12.300	1008339_UMD	12,270	-	-		12,270	-
Pass-Through San Jose State University	12.300	47229-1	53,895	-	-		53,895	35,000
Pass-Through University of California-San Diego	12.300	75684520	28,196	-	-		28,196	-
Pass-Through University of California-San Diego	12.300	66904040	33,678	-	-		33,678	-
Pass-Through University of South Carolina	12.300	41254-0	23,848	-	-		23,848	-
Basic and Applied Scientific Research	12.300		405,686	-	-		405,686	-
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	-	47,162		47,162	-

STATE OF MARYLAND

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Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE (DOD) (continued)								
Scientific Research - Combating Weapons of Mass Destruction	12.351		\$ 3,407,091	\$ -	\$ -		\$ 3,407,091	\$ 1,547,651
Pass-Through University of Michigan	12.351	3002565439	117,971	-	-		117,971	-
Pass-Through University of New Mexico	12.351	433520871D	103,226	-	-		103,226	-
Military Construction, National Guard	12.400		-	-	-		-	-
Pass-Through The Geneva Foundation	12.400	S-1399-01	64,697	-	-		64,697	-
National Guard Military Operations & Maint	12.401		-	-	23,193,743		23,193,743	-
National Guard Civilian Youth Opportunities	12.404		-	-	3,029,883		3,029,883	-
Military Medical Research and Development	12.420		5,935,476	-	519,795		6,455,271	1,185,517
Pass-Through Academy of Applied Sciences	12.420	15-56/57/89/90/91	7,500	-	-		7,500	-
Pass-Through American Institutes for Research	12.420	0352200015	311,389	-	-		311,389	-
Pass-Through Creatv MicroTech Incorporated	12.420	CRE-UMB-01	6,940	-	-		6,940	-
Pass-Through Denver Health and Hospital Authority	12.420	FY17.764.004	23,874	-	-		23,874	-
Pass-Through Henry M. Jackson Foundation	12.420	3487	29,991	-	-		29,991	-
Pass-Through Henry M. Jackson Foundation	12.420	2588	400,501	-	-		400,501	-
Pass-Through Johns Hopkins University	12.420	PO# 2002478761	788	-	-		788	-
Pass-Through Johns Hopkins University	12.420	2001205111	43,431	-	-		43,431	-
Pass-Through Johns Hopkins University	12.420	TCCS	69,317	-	-		69,317	-
Pass-Through Johns Hopkins University	12.420	METRC1: Extremity Tr	91,042	-	-		91,042	-
Pass-Through Johns Hopkins University	12.420	2000857890	101,594	-	-		101,594	-
Pass-Through Johns Hopkins University	12.420	2002931553	109,271	-	-		109,271	-
Pass-Through Johns Hopkins University	12.420	W81XWH1020090	310,239	-	-		310,239	-
Pass-Through Medical University of South Carolina	12.420	MUSC14-023	7,873	-	-		7,873	-
Pass-Through National Trauma Institute	12.420	NTI-NTRR15 06	6,202	-	-		6,202	-
Pass-Through Sanaria Incorporated	12.420	CCT 1957-15	967,021	-	-		967,021	-
Pass-Through University of Alabama at Birmingham	12.420	W81XWH-15-1-0705	18,567	-	-		18,567	-
Pass-Through University of California San Diego	12.420	84481768	10,367	-	-		10,367	-
Pass-Through University of California San Diego	12.420	Subaward 10291742	19,767	-	-		19,767	-
Pass-Through University of Pittsburgh	12.420	0046641(411447-2)	30,199	-	-		30,199	-
Pass-Through University of Pittsburgh	12.420	0043845-8	51,272	-	-		51,272	-
Pass-Through University of Pittsburgh	12.420	0004729	63,552	-	-		63,552	-
Pass-Through University of Washington	12.420	UWSC8780	104,641	-	-		104,641	-
Pass-Through Wake Forrest University	12.420	WFUHS 441040 CTA-10	279,291	-	-		279,291	-
Military Medical Research and Development	12.420		36,729	-	-		36,729	-
Basic Scientific Research	12.431		10,416,561	-	67,611		10,484,172	2,596,220
Pass-Through Battelle Memorial Institute	12.431	US001-0000488904	16,746	-	-		16,746	-
Pass-Through Duke University	12.431	3130591	131,223	-	-		131,223	-
Pass-Through Johns Hopkins University	12.431	124850	240,138	-	-		240,138	-
Pass-Through Princeton University	12.431	SUB0000082	394,484	-	-		394,484	-
Pass-Through University of California - Davis	12.431	20130104502	384,904	-	-		384,904	-
Basic Scientific Research	12.431		1,026	-	-		1,026	-
Basic Scientific Research	12.431		205,679	-	-		205,679	-
Basic Scientific Research	12.431		47,196	-	-		47,196	-
Language Training Center	12.579		-	-	-		-	-
Pass-Through Institute of International Education	12.579	2603-UMBC-4LTCLT5PO2	-	-	51,365		51,365	16,655
Annual Congressionally Directed Assistance	12.599		124,279	-	-		124,279	-
Economic Adjustment Assistance for State Governments	12.610		-	-	6,522		6,522	-
Special Projects/Other Federal Agency	12.617		-	-	7,191,076		7,191,076	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630		1,148,251	-	-		1,148,251	270,597
Basic, Applied, and Advanced Research in Science and Engineering	12.630		777,286	-	-		777,286	-
Motor Week Energy	12.678		-	-	496,528		496,528	-
Pass-Through Henry M. Jackson Foundation	12.750	2891	9,553	-	-		9,553	-
Air Force Defense Research Sciences Program	12.800		11,091,958	-	-		11,091,958	2,459,646
Pass-Through Johns Hopkins University	12.800	2002938795	8,263	-	-		8,263	-
Pass-Through Massachusetts Institute of Technology	12.800	5710003628	136,880	-	-		136,880	96,650
Pass-Through Massachusetts Institute of Technology	12.800	5710003636	468,444	-	-		468,444	-
Pass-Through Michigan Technological University	12.800	P0094671	61,850	-	-		61,850	-
Pass-Through Northwestern University	12.800	SP0032777PROJ0008739	286,925	-	-		286,925	-
Pass-Through Pennsylvania State University	12.800	4789UMAFQSR0004	247,859	-	-		247,859	-
Pass-Through the Regents of the University of Colorado - Boulder	12.800	1553898	96,374	-	-		96,374	-
Pass-Through the Regents of the University of Colorado - Boulder	12.800	1552228	449,604	-	-		449,604	-
Pass-Through University of Connecticut	12.800	70307	242,936	-	-		242,936	-
Pass-Through University of Illinois - Urbana Champaign	12.800	8285815924	80,391	-	-		80,391	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE (DOD) (continued)								
Pass-Through University of Illinois - Urbana Champaign	12.800	20100490402	\$ 183,591	\$ -	\$ -		\$ 183,591	\$ -
Pass-Through University of New Mexico	12.800	271470871D	551,031	-	-		551,031	-
Pass-Through University of Washington	12.800	UWSC7986	527,438	-	-		527,438	-
Pass-Through Virginia Polytechnic Institute and State University	12.800	45017419113	105,666	-	-		105,666	-
Pass-Through Wyle Integrated Science and Engineering Grants	12.800	T72551	414,234	-	-		414,234	-
Air Force Defense Research Sciences Program	12.800		10,446	-	-		10,446	-
Air Force Academy Athletic Programs	12.801		-	-	-		-	-
Pass-Through Intelligent Fusion Tech	12.801	FA945314C0016	5,881	-	-		5,881	-
Language Grant Program	12.900		137,100	-	-		137,100	-
Pass-Through University Technical Services, Inc	12.900	SRA UTS/UMBC Robucci	16,326	-	-		16,326	-
Mathematical Sciences Grants Program	12.901		149,773	-	-		149,773	-
Mathematical Sciences Grants Program	12.901		143,886	-	1,029,144		1,173,030	-
Information Security Grants	12.902		97,596	-	-		97,596	-
Information Security Grants	12.902		-	-	34,747		34,747	-
Information Security Grants	12.902		73,517	-	-		73,517	-
GenCyber Grants Program	12.903		-	-	46,044		46,044	-
GenCyber Grants Program	12.903		-	-	73,095		73,095	-
Research and Technology Development	12.910		2,913,767	-	-		2,913,767	819,690
Pass-Through Galois	12.910	2015019	174,313	-	-		174,313	-
Pass-Through Georgia Institute of Technology	12.910	RE314G2	4,196	-	-		4,196	-
Pass-Through Massachusetts Institute of Technology	12.910	5710003227	93,241	-	-		93,241	-
Pass-Through University of Pennsylvania	12.910	15596	382,505	-	-		382,505	-
Intergovernmental Personnel Act (IPA) Mobility Program	12.IPA		-	-	250,236		250,236	-
U.S. Army Medical Command	12.IPA		-	-	169,890		169,890	-
Department of Defense	12.RD		37,964,429	-	-		37,964,429	2,929,186
National Security Agency	12.RD		196,392	-	-		196,392	27,882
Pass-Through Duke University	12.RD	3130638	3,139,484	-	-		3,139,484	-
Pass-Through George Mason University	12.RD	E2040773	17,663	-	-		17,663	-
Pass-Through Henry M. Jackson Foundation	12.RD	824618	28,354	-	-		28,354	-
Pass-Through Johns Hopkins University	12.RD	2003123153	140,652	-	-		140,652	-
Pass-Through Massachusetts Institute of Technology	12.RD	5710004005	9,901	-	-		9,901	-
Pass-Through Stevens Institute of Technology	12.RD	210258902	29,996	-	-		29,996	-
Pass-Through Stevens Institute of Technology	12.RD	210267202	73,955	-	-		73,955	-
Pass-Through The Regents Of The University of Colorado - Boulder	12.RD	1552228	92,195	-	-		92,195	-
Pass-Through University of Hawaii	12.RD	MA150050	743	-	-		743	-
Pass-Through Zeteo Tech LLC	12.RD	16030680	170,643	-	-		170,643	14,936
Other Research and Development	12.RD		5,484,559	-	-		5,484,559	575,818
Contract other	12.Unknown		-	-	71,850		71,850	-
TOTAL U.S. DEPARTMENT OF DEFENSE (DOD)			108,236,593	-	37,966,371		146,202,964	14,602,121
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)								
Supportive Housing for Persons with Disabilities	14.181		-	-	1,617,649		1,617,649	-
Section 8 Project-Based Cluster								
Section 8 Housing Assistance Payments Program	14.195		-	-	217,551,135		217,551,135	-
Moderate Rehab	14.856		-	-	294,508		294,508	-
Total Section 8 Project-Based Cluster						\$ 217,845,643		
CDBG - Entitlement Grants Cluster								
Community Development Block Grants/Entitlement Grants	14.218		-	-	37,249		37,249	-
Total CDBG - Entitlement Grants Cluster						37,249		
Community Development Block Grant/State's Program	14.228		-	-	8,512,056		8,512,056	7,193,654
Housing Assistance	14.231		-	-	1,148,098		1,148,098	1,059,398
Supportive Housing Program	14.235		-	-	956,512		956,512	-
Home Investment Partnership Program	14.239		-	-	4,787,033		4,787,033	-
Housing Opportunities for Persons with AIDS	14.241		-	-	1,712,532		1,712,532	1,275,632
Pass-Through Baltimore City Government	14.241	MDH006-001	-	-	61,106		61,106	-
Pass-Through Balt City Dept of Housing/Community Dev	14.241	36897	-	-	3,336		3,336	-
Pass-Through Balt City Dept of Housing/Community Dev	14.241	Contract #37509	-	-	235,722		235,722	-
Community Development Block Grants/Brownfields Economic Development Initiative	14.246		-	-	-		-	-
Pass-Through City of Wilmington, Delaware	14.246	DE-HO-6F-001	-	-	25,270		25,270	-
Continuum of Care	14.267		-	-	5,125,058		5,125,058	4,996,948
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster								
CDBG Disaster Recovery	14.269		-	-	5,145,249		5,145,249	-
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster						5,145,249		

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)								
(continued)								
Appalachian Economic Development	14.270		\$ -	\$ -	\$ 26,410		\$ 26,410	\$ -
Fair Housing Assistance Program: State and Local	14.401		-	-	338,433		338,433	-
Housing Voucher Cluster								
Section 8 Housing Choice Vouchers	14.871		-	-	18,191,686		18,191,686	-
Total Housing Voucher Cluster								
Healthy Homes Technical Studies Grants	14.906		175,257	-	-		175,257	70,643
Department of Housing and Urban Development	14.Unknown		-	-	2,152,036		2,152,036	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)								
			175,257	-	267,921,078		268,096,335	14,596,275
U.S. DEPARTMENT OF THE INTERIOR (DOI)								
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	-	863,915		863,915	-
Abandoned Mine Land Reclamation (AMLR) Program	15.252		-	-	2,279,678		2,279,678	-
DOI FY2011 Underground Mine Map Co-op Agreement	15.255		-	-	30,006		30,006	-
BOEM Renewable Energy Program	15.423		-	-	330,982		330,982	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		160,807	-	-		160,807	-
Pass-Through University of Texas at Austin	15.423	46196-2	3,013	-	-		3,013	-
BOEM Marine Minerals Activities - Hurricane Sandy	15.424		-	-	146,211		146,211	-
Pass-Through University of Richmond	15.495	39351-0	12,572	-	-		12,572	-
Fish and Wildlife Cluster								
Sport Fish Restoration	15.605		-	-	2,945,904		2,945,904	-
Wildlife Restoration	15.611		-	-	4,938,250		4,938,250	-
Total Fish and Wildlife Cluster								
			-	-	-	7,884,154		-
Fish and Wildlife Management Assistance	15.608		-	-	-		-	-
Pass-Through Main Street Economics	15.608	38331-0	16,581	-	-		16,581	16,581
Pass-Through Oyster Recovery Partnership	15.608	Task #1	119,996	-	-		119,996	-
Pass-Through Pennsylvania State University	15.608	27073-0	32,924	-	-		32,924	32,924
Pass-Through Treasurer of Virginia	15.608	39857-0	18,445	-	-		18,445	6,618
Cooperative Endangered Species Conservation Fund	15.615		-	-	62,200		62,200	-
Clean Vessel Act	15.616		-	-	350,484		350,484	-
Sportfishing and Boating Safety Act	15.622		-	-	298,057		298,057	-
Coastal	15.630		130,517	-	-		130,517	-
Landowner Incentive	15.633		-	-	13,422		13,422	-
State Wildlife Grants	15.634		-	-	763,762		763,762	-
Service Training and Technical Assistance	15.649		-	-	308		308	-
MD Sea Turtle Research Grant	15.650		-	-	35,690		35,690	-
Research Grants (Generic)	15.650		5,532	-	-		5,532	-
Endangered Species Conservation-Recov	15.657		-	-	44,743		44,743	-
Pass-Through Rare Species Conservatory Foundation	15.657	RSA RSCF/UMBC Lohr	33,254	-	-		33,254	-
Pass-Through Wildlife Foundation of Florida	15.657	GS1001	29,887	-	-		29,887	-
Cooperative Landscape Conservation	15.669		-	-	-		-	-
Pass-Through Wildlife Management Institute	15.669	WMI	5,682	-	-		5,682	-
Hurricane Sandy Disaster Relief Activities	15.677		-	-	7,681		7,681	-
Assistance to State Water Resources Research Institutes	15.805		158,767	-	-		158,767	-
Pass-Through Gallaudet University	15.805	38949-1	4,540	-	-		4,540	-
US Geological Survey: Research and Data Acquisition	15.808		617,390	-	38,464		655,854	-
US Geological Survey: Research and Data Acquisition	15.808		-	-	44,908		44,908	-
National Cooperative Geologic Mapping Program	15.810		86,541	-	-		86,541	28,660
Pass-Through Maryland Water Resources Research Center	15.810	G16AP00061	25,597	-	-		25,597	-
National Cooperative Geologic Mapping Program	15.810		-	-	99,655		99,655	-
National Geological and Geophysical Data Preservation Program	15.814		-	-	58,165		58,165	-
National Land Remote Sensing Education Outreach and Research	15.815		-	-	-		-	-
Pass-Through America View	15.815	G14AP00002	-	-	22,264		22,264	-
National Climate Change and Wildlife Science Center	15.820		77,911	-	-		77,911	-
Historic Preservation Fund Grants-In-Aid	15.904		-	-	36,647		36,647	-
Historic Preservation Fund Grants-In-Aid	15.904		-	-	806,924		806,924	209,113
Outdoor Recreation Acquisition, Development and Planning	15.916		-	-	858,985		858,985	-
Outdoor Recreation Acquisition, Development and Planning	15.916		4,956	-	-		4,956	-
Rivers, Trails and Conservation Assistance	15.921		51,330	-	-		51,330	-
NPS - National Maritime Heritage Grant Program	15.925		-	-	137,333		137,333	-
Civil War Battlefield Land Acquisition Grant	15.928		-	-	219,000		219,000	-
Chesapeake Bay Gateways Network	15.930		65,159	-	-		65,159	-

STATE OF MARYLAND

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Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF THE INTERIOR (DOI) (continued)								
Cooperative Research and Training Programs - Resources of the National Park System	15.945		\$ 576,420	\$ -	\$ 4,161		\$ 580,581	\$ -
Pass-Through Piedmont South Atlantic Cooperative Ecosystem	15.945	P13AC00443	1,387	-	-		1,387	-
Pass-Through University of Hawaii	15.945	MA150049	2,251	-	-		2,251	-
Cooperative Research and Training Programs - Resources of the National Park System	15.945		2,892	-	-		2,892	-
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	-	192,958		192,958	-
Pass-Through National Writing Project	15.954	92 MD01 NP2015	-	-	990		990	-
Pass-Through National Writing Project	15.954	92 MD01NP2017	-	-	2,745		2,745	-
Pass-Through National Writing Project	15.954	92MD01NPS2016	-	-	7,409		7,409	-
National Park Service Conservation, Protection, Outreach, and Education	15.954		51,953	-	-		51,953	-
NPS - Hurricane Sandy	15.957		-	-	458,505		458,505	360,248
Intergovernmental Personnel Act (IPA) Mobility Program	15.IPA		-	-	202,031		202,031	-
Other Research and Development	15.RD		40,498	-	-		40,498	-
Department of the Interior	15.Unknown		-	-	35,843		35,843	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR (DOI)			2,336,802	-	16,338,280		18,675,082	654,144
U.S. DEPARTMENT OF JUSTICE (DOJ)								
Marijuana Eradication	16.004		-	-	224,927		224,927	-
Sexual Assault Services Formula	16.017		-	-	339,550		339,550	339,550
Community Based Violence Prevention Program	16.123		-	-	482,281		482,281	482,281
Services for Trafficking Victims	16.320		-	-	124,274		124,274	52,630
Juvenile Accountability Incentive Block Grants	16.523		-	-	887		887	-
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	-	197,539		197,539	64,585
Juvenile Justice and Delinquency Prevention	16.540		-	-	651,159		651,159	496,232
Juvenile Justice and Delinquency Prevention	16.540		10,825	-	20,104		30,929	-
Missing Children's assistance	16.543		-	-	200,893		200,893	-
MD Justice Statistics Program - SACS	16.550		-	-	40,550		40,550	-
National Criminal History Improvement Program (NCHIP)	16.554		-	-	287,647		287,647	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,125,111	-	119,213		1,244,324	381,263
Pass-Through Baltimore County Public Schools	16.560	RGA-121-15	-	-	885		885	-
Pass-Through Baltimore County Public Schools	16.560	PR16134472-1	-	-	194,931		194,931	-
Pass-Through Kent State University	16.560	416325UMD	2,463	-	-		2,463	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	-	3,808		3,808	-
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		21,907	-	-		21,907	-
Crime Victim Assistance	16.575		-	-	14,884,484		14,884,484	13,732,505
Crime Victim Compensation	16.576		-	-	1,632,665		1,632,665	-
Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grant Program	16.580		-	-	23,339		23,339	-
Drug Court Discretionary Grant Program	16.585		-	-	104,979		104,979	-
Violence Against Women Formula Grants	16.588		-	-	2,390,314		2,390,314	2,023,904
Grant to Encourage Arrest Policies and Enforcement Of Protection Orders	16.590		-	-	48,689		48,689	48,523
Residential Substance Abuse Treatment for State Prisoners	16.593		-	-	198,738		198,738	170,091
State Criminal Alien Assistance Program	16.606		-	-	1,452,098		1,452,098	-
Gun Violence Prosecution Program	16.609		-	-	4,384		4,384	-
Special Data Collections and Statistical Studies	16.734		-	-	162,753		162,753	-
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		-	-	84,960		84,960	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		14,562	-	-		14,562	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	-	4,212,729		4,212,729	3,565,406
DNA Capacity Enhancement FY 06(46195)	16.741		-	-	664,021		664,021	185,506
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		-	-	188,357		188,357	66,406
WCHD Reentry and recovery project	16.745		-	-	45,264		45,264	-
Support for Adam Walsh Act Implementation Grant Program	16.750		-	-	592,528		592,528	-
Prescription Drug Monitoring	16.754		-	-	339,821		339,821	255,061
Violence Against Women Formula Grant(VARA)	16.800		-	-	11,549		11,549	-
Second Chance Act	16.812		-	-	244,357		244,357	-
NICS Act Record Improvement Program	16.813		-	-	148,629		148,629	-
Justice Program	16.816		-	-	31,195		31,195	-
Byrne Criminal Justice Innovation Program	16.817		24,862	-	27,451		52,313	-
Postconviction Testing of DNA Evidence to Exonerate the Innocent	16.820		-	-	3,441		3,441	-
Equitable Sharing Program	16.922		-	-	2,306,485		2,306,485	-
Intergovernmental Personnel Act (IPA) Mobility Program	16.IPA		-	-	88,235		88,235	-
Bureau of Justice Assistance	16.RD		74,982	-	-		74,982	-
Department of Justice Violence Against Women	16.RD		118,379	-	-		118,379	-

STATE OF MARYLAND

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE (DOJ) (continued)								
Other Research and Development	16.RD		\$ 60,720	\$ -	\$ -		\$ 60,720	\$ -
Contract / Other	16.Unknown		-	-	135,662		135,662	-
Contract / Other	16.unknown		-	-	223,396		223,396	-
TOTAL U.S. DEPARTMENT OF JUSTICE (DOJ)			1,453,811	-	33,139,171		34,592,982	21,863,943
U.S. DEPARTMENT OF LABOR (DOL)								
Labor Force Statistics	17.002		-	-	1,077,020		1,077,020	-
Compensation and Working Conditions	17.005		-	-	227,649		227,649	-
Employment Service Cluster								
Employment Service	17.207		-	-	16,495,304		16,495,304	-
Disabled Veterans' Outreach Program (DVOP)	17.801		-	-	2,063,497		2,063,497	-
Local Veterans' Employment Representative Program	17.804		-	-	1,209,729		1,209,729	-
Total Employment Service Cluster						\$ 19,768,530		
Unemployment Insurance	17.225		-	-	633,264,683		633,264,683	-
Senior Community Service Employment Program	17.235		-	-	210,858		210,858	-
Trade Adjustment Assistance: Workers	17.245		-	-	2,280,150		2,280,150	-
WIA/WIOA Cluster								
Workforce Investment Act: Adult Program	17.258		-	-	10,124,378		10,124,378	-
Workforce Investment Act: Youth Activities	17.259		-	-	10,203,047		10,203,047	-
WIOA Dislocated Worker Formula Grants	17.278		-	-	11,065,829		11,065,829	-
Total WIA/WIOA Cluster						31,393,254		
Workforce Investment Act: Dislocated Workers	17.260		-	-	2,329,203		2,329,203	-
Work Opportunity Tax Credit Program	17.271		-	-	197,028		197,028	-
Labor Certification for Alien Workers	17.273		-	-	669,003		669,003	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		-	-	1,880,462		1,880,462	-
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		-	-	2,995,152		2,995,152	-
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281		-	-	15,987		15,987	-
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		54,002	-	-		54,002	-
US Dept of Labor - Trade Adjustment Assistance Community College and Career Training	17.282		-	-	397,692		397,692	-
Workforce Innovation Fund	17.283		13,823	-	-		13,823	-
Apprenticeship USA State Expansion Grant	17.285		-	-	432,518		432,518	-
Occupational Safety and Health	17.503		-	-	3,819,689		3,819,689	-
Consultation Agreements	17.504		-	-	749,186		749,186	-
Occupational Illness and Injury Prevention Program	17.600		-	-	105,109		105,109	-
Contract / Other	17.unknown		-	-	5,166,394		5,166,394	-
TOTAL U.S. DEPARTMENT OF LABOR (DOL)			67,825	-	706,979,567		707,047,392	-
U.S. DEPARTMENT OF STATE (DOS)								
Antiterrorism Assistance - Domestic Training Programs	19.030		-	-	175,781		175,781	-
Global Threat Reduction	19.033		1,092	-	-		1,092	-
Academic Exchange Programs - English Language Programs	19.421		-	-	395		395	-
General Department of State Assistance	19.700		-	-	623		623	-
AECA/ESF PD Programs	19.900		-	-	-		-	-
Pass-Through Eurasia Foundation	19.900	W15-1016	-	-	11,102		11,102	-
Contract / Other	19.Unknown		-	-	-		-	-
Pass-Through DECO Inc	19.Unknown	SAQMMA11D0088	-	-	107,235		107,235	-
Pass-Through DECO Inc	19.Unknown	TO#: TZ15SCM01	-	-	136,854		136,854	-
TOTAL U.S. DEPARTMENT OF STATE (DOS)			1,092	-	431,990		433,082	-
U.S. DEPARTMENT OF TRANSPORTATION (DOT)								
Airport Improvement Program	20.106		-	-	5,221,140		5,221,140	-
Aviation Research Grants	20.108		154,237	-	-		154,237	-
Highway Research and Development Program	20.200		-	-	1,057,208		1,057,208	210,036
Pass-Through Delaware DOT	20.200	STP-2016(13).	-	-	53,671		53,671	-
Highway Planning and Construction Cluster								
Highway Planning and Construction	20.205		-	-	524,973,129		524,973,129	67,668,125
Recreational Trails Program	20.219		-	-	974,062		974,062	-
FLAP Grant	20.224		-	-	102,464		102,464	-
Appalachian Development Highway System	23.003		-	-	29,144		29,144	-
Total Highway Planning and Construction Cluster						526,078,799		
Highway Training and Education	20.215		44,276	-	-		44,276	-
Highway Training and Education	20.215		-	-	178,130		178,130	-
National Motor Carrier Safety	20.218		-	-	1,632,677		1,632,677	-
FY 2014 PRISM Implementation Project Plan	20.231		-	-	221,737		221,737	-

STATE OF MARYLAND

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (DOT) (continued)								
Commercial Driver Lic Grant Agreement	20.232		\$ -	\$ -	25,738		\$ 25,738	\$ -
B&P Tunnel Inspection and Conceptual Design	20.314		-	-	313,949		313,949	-
Baltimore - Washington SC Maglev	20.318		-	-	78,862		78,862	-
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319		-	-	28,687,674		28,687,674	-
Federal Transit Cluster								
Federal Transit: Capital Investment Grants	20.500		-	-	153,359,714		153,359,714	-
Federal; Transit: Formula Grants	20.507		-	-	144,191,952		144,191,952	10,552,358
State of Good Repair Grants Program	20.525		-	-	43,237,437		43,237,437	-
Bus and Bus Facilities Formula Program	20.526		-	-	2,305,928		2,305,928	643,721
Total Federal Transit Cluster								
Federal Transit: Metropolitan Planning Grants	20.505		-	-	8,462,438	\$ 343,095,031	8,462,438	-
Formula Grants for Other Than Urbanized Areas	20.509		-	-	12,527,187		12,527,187	5,315,320
Transit Services Programs Cluster								
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		-	-	1,784,667		1,784,667	-
Job Access: Reverse Commute	20.516		-	-	325,531		325,531	268,617
New Freedom Initiative	20.521		-	-	438,008		438,008	111,209
Total Transit Services Programs Cluster								
Hybrid Beltless Alternator Retrofit	20.514		-	-	397,756	2,548,206	397,756	-
Evaluate Energy Efficiency and Cost Effect	20.523		-	-	228,443		228,443	-
MDOT State Safety Oversight	20.528		-	-	163,666		163,666	-
Highway Safety Cluster								
State and Community Highway Safety	20.600		-	-	3,725,246		3,725,246	1,029,610
National Priority Safety Program	20.616		-	-	3,966,494		3,966,494	1,157,682
Total Highway Safety Cluster								
Min Penalty for Rep Off	20.608		-	-	3,052,924	7,691,740	3,052,924	1,299,899
Pipeline Safety	20.700		-	-	695,345		695,345	-
University Transportation Centers Program	20.701		2,229,990	-	-		2,229,990	1,370,638
University Research Institutes Program	20.702		294,523	-	-		294,523	-
Interagency Hazardous Materials Public Sector Training and Planning	20.703		-	-	275,256		275,256	140,172
Great Ships Initiative	20.818		496,092	-	-		496,092	-
Algal Bio	20.819		-	-	110,442		110,442	-
Assistance to Small & Disadvantaged Businesses	20.910		512,579	-	-		512,579	-
Surface Transportation Discretionary Grants for Capital Investment	20.932		-	-	2,920,000		2,920,000	-
National Infra Invest Tiger VI	20.933		-	-	887,346		887,346	404,521
Intergovernmental Personnel Act (IPA) Mobility Program	20.IPA		-	-	136,054		136,054	-
Department of Transportation	20.RD		1,284,901	-	-		1,284,901	970,965
Pass-Through New Jersey Institute of Technology	20.RD	P1607029	112,331	-	-		112,331	-
Pass-Through Old Dominion University Research Foundation	20.RD	15113471	2,500	-	-		2,500	-
Pass-Through University of North Carolina-Chapel Hill	20.RD	5055770	124,868	-	-		124,868	-
Other Research and Development	20.RD		292,857	-	-		292,857	171,837
Contract / Other	20.Unknown		-	-	155,569		155,569	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION (DOT)			5,549,154	-	946,896,988		952,446,142	91,314,710
U.S. DEPARTMENT OF THE TREASURY								
Low Income Taxpayer Clinics	21.008		-	-	228,722		228,722	-
Intergovernmental Personnel Act (IPA) Mobility Program	21.IPA		-	-	91,248		91,248	-
Contract / Other	21.unknown		-	-	7,298,532		7,298,532	-
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	-	7,618,502		7,618,502	-
APPALACHIAN REGIONAL COMMISSION (ARC)								
Appalachian Area Development	23.002		-	-	20,396		20,396	-
Appalachian State Research, Technical Assistance	23.011		-	-	48,057		48,057	-
TOTAL APPALACHIAN REGIONAL COMMISSION (ARC)			-	-	68,453		68,453	-
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts	30.002		-	-	285,956		285,956	-
FEDERAL COMMUNICATIONS COMMISSION (FCC)								
Research and Development Other	32.RD		-	-	-		-	-
Pass-Through Connect 2 Health Task Force	32.RD	Connect 2 Health	31,574	-	-		31,574	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL TRADE COMMISSION (FTC)								
Intergovernmental Personnel Act (IPA) Mobility Program	36.IPA		\$ -	\$ -	\$ 59,498		\$ 59,498	\$ -
Contract / Other	36.Unknown		-	-	241,108		241,108	-
TOTAL FEDERAL TRADE COMMISSION (FTC)			-	-	300,606		300,606	-
GENERAL SERVICES ADMINISTRATION (GSA)								
Donation of Federal Surplus Property Program	39.003		-	-	131,715		131,715	-
General Services Administration	39.RD		129	-	-		129	-
TOTAL GENERAL SERVICES ADMINISTRATION (GSA)			129	-	131,715		131,844	-
LIBRARY OF CONGRESS								
Books for the Blind and Physically Handicapped	42.001							
Pass-Through Herschel Science Center at JPL	42.001	1467932	-	-	983		983	-
Pass-Through Waynesburg University	42.001	GA08C0016	-	-	840		840	-
TOTAL LIBRARY OF CONGRESS			-	-	1,823		1,823	-
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA)								
Science	43.001		41,495	-	-		41,495	-
Pass-Through Arizona State University	43.001	16846	23,786	-	-		23,786	-
Pass-Through Atmospheric & Environmental Research Inc	43.001	P1911-002	24,215	-	-		24,215	-
Pass-Through Bay Area Environmental Research Institute	43.001	AGREEMENT 5/17/2017	5,694	-	-		5,694	-
Pass-Through Boston University	43.001	4500001615	43,461	-	-		43,461	-
Pass-Through Bubbleology Research International, LLC	43.001	ROSES2013 NNX14AR41G	111,269	-	-		111,269	-
Pass-Through City College of New York	43.001	49A10-B	81,848	-	-		81,848	-
Pass-Through Colorado State University	43.001	G800911	1,394	-	-		1,394	-
Pass-Through Columbia University	43.001	GG012356	3,992	-	-		3,992	-
Pass-Through Dartmouth College	43.001	R246	130,596	-	-		130,596	-
Pass-Through Drexel University	43.001	230078	642	-	-		642	-
Pass-Through Hazen and Sawyer	43.001	32335-000	45,554	-	-		45,554	-
Pass-Through Howard University	43.001	8840000000000000000	19,174	-	-		19,174	-
Pass-Through Jet Propulsion Laboratory	43.001	1364443	85,519	-	-		85,519	-
Pass-Through Johns Hopkins University	43.001	2002688546	22,397	-	-		22,397	-
Pass-Through Lowell Observatory	43.001	2016-81210-UMDBC	33,805	-	-		33,805	-
Pass-Through Montana State University	43.001	G23917W6575	2,615	-	-		2,615	-
Pass-Through North Carolina State University	43.001	2016-2332-02	6,888	-	-		6,888	-
Pass-Through Penn State University	43.001	27073-4	23,372	-	-		23,372	-
Pass-Through Pennsylvania State University	43.001	5069UMNASAM13G	74,526	-	-		74,526	-
Pass-Through Planetary Science Institute	43.001	1408	5,810	-	-		5,810	-
Pass-Through Planetary Science Institute	43.001	1437	14,586	-	-		14,586	-
Pass-Through Planetary Science Institute	43.001	1406	16,366	-	-		16,366	-
Pass-Through San Diego State University	43.001	SA0000501	10,243	-	-		10,243	-
Pass-Through Science Systems & Application, Inc.	43.001	21101-15-007	28,632	-	-		28,632	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO4-15101X	318	-	-		318	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17025A	946	-	-		946	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO4-15133A	1,266	-	-		1,266	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO5-16106A	2,814	-	-		2,814	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	AR6-17017C	6,928	-	-		6,928	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO4-15092X	7,619	-	-		7,619	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO5-16026A	8,362	-	-		8,362	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	SV3-83018	8,791	-	-		8,791	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO3-14123X	9,774	-	-		9,774	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO4-15019A	16,896	-	-		16,896	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17078C	17,813	-	-		17,813	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	AR6-17014B	25,340	-	-		25,340	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	AR5-16011B	34,171	-	-		34,171	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17007A	39,347	-	-		39,347	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO5-16103A	63,428	-	-		63,428	-
Pass-Through South Dakota State University	43.001	3TB557	239,001	-	-		239,001	-
Pass-Through Southwest Research Institute	43.001	K99023KJ	361	-	-		361	-
Pass-Through Southwest Research Institute	43.001	H99026CO	2,414	-	-		2,414	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13805003A	1,490	-	-		1,490	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13198009A	2,800	-	-		2,800	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13474010A	3,773	-	-		3,773	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13941001A	3,946	-	-		3,946	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14158.001-A	4,480	-	-		4,480	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA) (continued)								
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13731.011-A	\$ 4,481	\$ -	\$ -		\$ 4,481	\$ -
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14159.001-A	4,481	-	-		4,481	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14767006A	5,041	-	-		5,041	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO12792006A	5,750	-	-		5,750	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14103003A	6,251	-	-		6,251	-
Pass-Through Space Telescope Science Institute	43.001	HSTAR14319002A	8,463	-	-		8,463	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14636003A	13,100	-	-		13,100	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13945.007-A	13,853	-	-		13,853	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14732002A	14,428	-	-		14,428	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14257001A	16,941	-	-		16,941	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14121005A	21,188	-	-		21,188	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13738001A	23,806	-	-		23,806	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14260001A	36,848	-	-		36,848	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13676.005-A	50,873	-	-		50,873	-
Pass-Through the Regents of the University of Colorado - Boulder	43.001	1551590	33,851	-	-		33,851	-
Pass-Through Universities Space Research Association	43.001	223502	35,686	-	-		35,686	-
Pass-Through University of Arizona	43.001	229029	31,856	-	-		31,856	-
Pass-Through University of Arizona	43.001	237794	40,261	-	-		40,261	-
Pass-Through University of California - Los Angeles	43.001	1295GTA001	125,155	-	-		125,155	26,927
Pass-Through University of California - San Diego	43.001	S9001302	22,675	-	-		22,675	-
Pass-Through University of Florida	43.001	UFDSP00011404	3,651	-	-		3,651	-
Pass-Through University of Georgia	43.001	RR175280S001042	52,579	-	-		52,579	-
Pass-Through University of Hawaii	43.001	MA1026	14,474	-	-		14,474	-
Pass-Through University of Idaho	43.001	AMK159SB001	45,739	-	-		45,739	-
Pass-Through University of Michigan	43.001	3003603485	3,044	-	-		3,044	-
Pass-Through University of Michigan	43.001	3004064629	12,281	-	-		12,281	-
Pass-Through University of Minnesota	43.001	A005542501	7,678	-	-		7,678	-
Pass-Through University of Nebraska - Lincoln	43.001	25-6238-0753-002	36,073	-	-		36,073	-
Pass-Through University of Washington	43.001	10483	8,335	-	-		8,335	-
Pass-Through University of Washington	43.001	UWSC8172PO764783	61,279	-	-		61,279	-
Pass-Through West Virginia University	43.001	14764UM	22,142	-	-		22,142	-
Pass-Through West Virginia University	43.001	15920UM	52,915	-	-		52,915	-
Science	43.001		1,206,423	-	-		1,206,423	-
Science	43.001		45,666,658	-	51,278		45,717,936	4,931,504
Aeronautics	43.002		3,787,067	-	-		3,787,067	26,742
Pass-Through University of California - Berkeley	43.002	8603	85,946	-	-		85,946	-
Exploration	43.003		3,840	-	-		3,840	-
Science, Recovery Act	43.006		6,998	-	-		6,998	-
Space Operations	43.007		307,117	-	-		307,117	26,211
Education	43.008		104,041	-	-		104,041	-
Education	43.008		365,292	-	-		365,292	-
National Aeronautics and Space Administration Education	43.008		-	-	230,645		230,645	-
Pass-Through Hampton University	43.008	HU-160021/P1603109	60,053	-	-		60,053	-
Pass-Through National Institute of Aerospace	43.008	3775UMD	167,626	-	-		167,626	-
Pass-Through Northwest Indian College	43.008	16_NWIC-SA-1	77,720	-	-		77,720	-
Cross Agency Support	43.009		2,234,913	-	-		2,234,913	171,568
Space Technology	43.012		906,292	-	-		906,292	-
Intergovernmental Personnel Act (IPA) Mobility Program	43.IPA		-	-	534,037		534,037	-
National Aeronautics and Space Administration	43.RD		17,885,372	-	-		17,885,372	11,232,727
Pass-Through ASRC Federal Space & Defense	43.RD	1197SUBTASK3	187,377	-	-		187,377	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1510093	2,204	-	-		2,204	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1496265	5,156	-	-		5,156	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1554354	14,805	-	-		14,805	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1485739	65,307	-	-		65,307	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1498083	149,201	-	-		149,201	-
Pass-Through Jet Propulsion Laboratory op. California Institute of Technology	43.RD	1267923	181,214	-	-		181,214	-
Pass-Through Massachusetts Institute of Technology	43.RD	5710003696	49,495	-	-		49,495	-
Pass-Through Planetary Science Institute	43.RD	12272	21	-	-		21	-
Pass-Through Southwest Research Institute	43.RD	K99037JRG	2,093	-	-		2,093	-
Pass-Through Southwest Research Institute	43.RD	899060JD	140,539	-	-		140,539	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13371001A	35	-	-		35	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13409001A	993	-	-		993	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1344205A	6,562	-	-		6,562	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13460001A	10,683	-	-		10,683	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<u>NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA) (continued)</u>								
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13610002A	\$ 11,318	\$ -	\$ -		\$ 11,318	\$ -
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14167001A	20,911	-	-		20,911	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13675004A	27,563	-	-		27,563	-
Pass-Through Space Telescope Science Institute	43.RD	HSTHF251360001A	104,589	-	-		104,589	-
Pass-Through University of California - Berkeley	43.RD	7550	31,530	-	-		31,530	-
Pass-Through Space Telescope Science Institute	43.RD	NAS5-26555	11,662	-	-		11,662	-
National Aeronautics and Space Administration	43.RD		9,995	-	-		9,995	-
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA)			76,093,745	-	815,960		76,909,705	16,415,679
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)</u>								
Promotion of the Arts Grants to Organizations and Individuals	45.024		3,768	-	-		3,768	-
Pass-Through Mid Atlantic Arts Foundation	45.024	28699	-	-	3,000		3,000	-
Pass-Through Mid-Atlantic Arts Foundation	45.024	28589	-	-	2,000		2,000	-
Pass-Through Mid-Atlantic Arts Foundation	45.024	28737	-	-	2,280		2,280	-
Promotion of the Arts_ Grants to Organizations and Individuals	45.024		94,497	-	10,030		104,527	-
Promotion of the Arts: Partnership Agreements	45.025		-	-	839,887		839,887	-
Pass-Through Mid Atlantic Arts Foundation	45.025	27304	-	-	13		13	-
Pass-Through Mid Atlantic Arts Foundation	45.025	28553	-	-	1,910		1,910	-
Pass-Through Mid Atlantic Arts Foundation	45.025	28570	-	-	3,020		3,020	-
Pass-Through Mid Atlantic Arts Foundation	45.025	28571	-	-	4,000		4,000	-
Promotion of the Humanities Federal/State Partnership	45.129		-	-	-		-	-
Pass-Through Maryland Humanities Council	45.129	983	-	-	200		200	-
Promotion of the Humanities_Division of Preservation and Access	45.149		115,373	-	-		115,373	-
Pass-Through Harvard College	45.149	152453.5086061.0003	12,565	-	-		12,565	-
We the people project	45.160		3,187	-	-		3,187	-
Promotion of the Humanities Research	45.161		-	-	3,913		3,913	-
Pass-Through University of Nebraska	45.161	2516200000000	1,390	-	-		1,390	-
Promotion of the Humanities Research	45.161		158,936	-	-		158,936	-
Transcending Boundaries: The Ottoman Empire, Europe and the Mediterranean World, 1500-1800	45.163		-	-	19,280		19,280	-
Promotion of the Humanities Public Programs	45.164		-	-	118,972		118,972	28,679
Pass-Through American Library Association	45.164	GA230096-15	-	-	1,200		1,200	-
Promotion of the Humanities Public Programs	45.164		-	-	95,427		95,427	-
Promotion of the Humanities Office of Digital Humanities	45.169		69,321	-	-		69,321	-
Pass-Through Haverford College	45.169	16030734	7,317	-	-		7,317	-
Museum Grants for African American History and Culture	45.309		37,683	-	-		37,683	-
State Library Program	45.310		-	-	3,483,743		3,483,743	-
National Leadership Grants	45.312		67,441	-	-		67,441	-
Pass-Through Research Foundation for St. University of NY	45.312	MG101500711	-	-	25		25	-
Laura Bush 21st Century Librarian Program	45.313		-	-	283,275		283,275	1,220
Pass-Through University of Washington	45.313	765085	-	-	84,507		84,507	-
Peace Corps - Global Health and PEPFAR Initiative Program	45.400		-	-	37,799		37,799	-
Contract / Other	45.Unknown		-	-	65,446		65,446	13,195
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)			571,478	-	5,059,926		5,631,404	43,094
<u>NATIONAL SCIENCE FOUNDATION (NSF)</u>								
Engineering Grants	47.041		10,065,071	-	14,029		10,079,100	939,986
Pass-Through Colorado State University	47.041	G-00973-8	241,927	-	-		241,927	-
Pass-Through Cornell University	47.041	7036910319	75,166	-	-		75,166	-
Pass-Through George Mason University	47.041	E2039411	17,848	-	-		17,848	-
Pass-Through George Mason University	47.041	E2041101	28,595	-	-		28,595	-
Pass-Through Johns Hopkins University	47.041	2001929027	153,551	-	-		153,551	-
Pass-Through RedShred	47.041	1549697	109,996	-	-		109,996	-
Pass-Through Univ. of Massachusetts, Amherst	47.041	16-008992 A	91,212	-	-		91,212	-
Pass-Through University of California - San Diego	47.041	20818774	10,114	-	-		10,114	-
Pass-Through University of California - San Diego	47.041	44298437	107,820	-	-		107,820	-
Engineering Grants	47.041		33,585	-	-		33,585	-
Engineering Grants	47.041		233,383	-	-		233,383	-
National Science Foundation	47.047		35,121	-	-		35,121	-
Mathematical and Physical Sciences	47.049		16,323,216	-	-		16,323,216	390,177
Pass-Through American Physical Society	47.049	PHY-0808790	-	-	6,798		6,798	-
Pass-Through Board of Trustees of the Leland Stanford Junior University	47.049	60075143105579B	1,823	-	-		1,823	-
Pass-Through Princeton University	47.049	2168	20,070	-	-		20,070	-
Pass-Through Princeton University	47.049	SUB0000062	66,149	-	-		66,149	-
Pass-Through Santa Fe Institute	47.049	SFI20160930	17,398	-	-		17,398	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL SCIENCE FOUNDATION (NSF) (continued)								
Pass-Through University of Wisconsin Madison	47.049	631K002	\$ 167,987	\$ -	\$ -		\$ 167,987	\$ -
Mathematical and Physical Sciences	47.049		18,483	-	-		18,483	-
Mathematical and Physical Sciences	47.049		48,628	-	-		48,628	-
Mathematical and Physical Sciences	47.049		460,448	-	-		460,448	-
Mathematical and Physical Sciences	47.049		-	-	64,143		64,143	-
Mathematical and Physical Sciences	47.049		38,439	-	-		38,439	-
Geosciences	47.050		6,169,927	-	121,047		6,290,974	90,284
Pass-Through Arizona State University	47.050	14356	77,657	-	-		77,657	-
Pass-Through Consortium for Ocean Leadership	47.050	T35A124	1,730	-	-		1,730	-
Pass-Through Harvard University	47.050	1307930000000	15,725	-	-		15,725	-
Pass-Through Oregon Health and Science University	47.050	47085-0	578	-	-		578	-
Pass-Through Oregon State University	47.050	NNX14AM75G	51,597	-	-		51,597	-
Pass-Through Princeton University	47.050	SUB0000100	70,412	-	-		70,412	-
Pass-Through Rutgers, The State University of New Jersey	47.050	25054-4	2,500	-	-		2,500	2,500
Pass-Through Sistema Universitario Ana G Mendez	47.050	70338-0	46,388	-	-		46,388	46,388
Pass-Through University of California - Santa Barbara	47.050	KK1654	81,870	-	-		81,870	-
Pass-Through University of Delaware - Newark	47.050	Subaward 42859	64,012	-	-		64,012	-
Pass-Through University of Massachusetts	47.050	14007840B00	17,242	-	-		17,242	-
Pass-Through University of Wisconsin - Madison	47.050	677K390	487,483	-	-		487,483	-
Pass-Through Woods Hole Oceanographic Institute	47.050	2658-0	45	-	-		45	-
Geosciences	47.050		810	-	-		810	-
Geosciences	47.050		17,766	-	-		17,766	-
Geosciences	47.050		18,223	-	-		18,223	-
Geosciences	47.050		-	-	96,952		96,952	-
Geosciences	47.050		22,031	-	-		22,031	-
Computer and Information Science and Engineering	47.070		11,019,268	-	7,712		11,026,980	431,238
Pass-Through BBN Technologies	47.070	9500013125	179,654	-	-		179,654	-
Pass-Through Cornell University	47.070	7777510562	120,312	-	-		120,312	-
Pass-Through Georgetown University	47.070	AWD7772012GR205007	15,337	-	-		15,337	-
Pass-Through Georgia Institute of Technology	47.070	RD-199-G8	13,512	-	-		13,512	-
Pass-Through Johns Hopkins University	47.070	1261715	42,229	-	-		42,229	-
Pass-Through Northeastern University	47.070	50226878051	97,545	-	-		97,545	-
Pass-Through University of Illinois	47.070	32061-2	6,218	-	-		6,218	-
Pass-Through University of Illinois - Urbana Champaign	47.070	14452	258,430	-	-		258,430	-
Pass-Through University of Utah	47.070	10030823/PO#175692	125,248	-	-		125,248	-
Pass-Through Vanderbilt University	47.070	1009265152	131,222	-	-		131,222	-
Computer and Information Science and Engineering	47.070		48,743	-	-		48,743	-
Biological Sciences	47.074		11,400,701	-	156,133		11,556,834	804,632
Pass-Through Cary Institute of Ecosystem Studies	47.074	3335/200201870	7,999	-	-		7,999	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3206/200201585	44,567	-	-		44,567	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3161/200201410	52,605	-	-		52,605	46,875
Pass-Through Cornell University	47.074	7366210528	179,493	-	-		179,493	-
Pass-Through Johns Hopkins University	47.074	122260	9,660	-	-		9,660	-
Pass-Through Johns Hopkins University	47.074	2002740784	16,898	-	-		16,898	-
Pass-Through Johns Hopkins University	47.074	2002698210	21,136	-	-		21,136	-
Pass-Through Marine Biological Laboratory	47.074	1637459	3,314	-	-		3,314	-
Pass-Through National Socio-Environmental Synthesis Center	47.074	SESYNC	20,720	-	-		20,720	-
Pass-Through University of California, Los Angeles	47.074	46826-0	48,019	-	-		48,019	-
Pass-Through University of Tennessee	47.074	A160172S003	5,313	-	-		5,313	-
Pass-Through University of Vermont -	47.074	141868	207,044	-	-		207,044	-
Biological Sciences	47.074		-	-	51,379		51,379	-
Biological Sciences	47.074		68,245	-	-		68,245	-
Social, Behavioral, and Economic Sciences	47.075		3,208,882	-	-		3,208,882	101,956
Pass-Through Arizona State University	47.075	16-821	14,298	-	-		14,298	-
Pass-Through Duke University	47.075	14NSF1111	78,401	-	-		78,401	-
Pass-Through Gettysburg College	47.075	1552619	11,492	-	-		11,492	-
Pass-Through Johns Hopkins University	47.075	2003159920	20,959	-	-		20,959	-
Pass-Through Syracuse University	47.075	26059-03176-S02	7,628	-	-		7,628	-
Pass-Through University of California-Riverside	47.075	S000800	9,332	-	-		9,332	-
Pass-Through University of Michigan	47.075	3003789339	11,255	-	-		11,255	-
Collaborative Research: A Student-Centered Organic Laboratory Curriculum Featuring Microwave Assisted Organic Synthesis	47.076		-	-	34,802		34,802	-
Education and Human Resources	47.076		9,142,165	-	3,422,883		12,565,048	2,221,062
Pass-Through AERA - American Education Res Association	47.076	Agreement 10/31/13	8,164	-	-		8,164	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<u>NATIONAL SCIENCE FOUNDATION (NSF) (continued)</u>								
Pass-Through Baltimore Symphony Orchestra	47.076	201708	\$ 52,323	\$ -	\$ -		\$ 52,323	\$ -
Pass-Through Black Hills State University	47.076	BHSU-UMBC BP1200005	38,838	-	-		38,838	-
Pass-Through California State University San Marcos	47.076	9224085026UMD	8,171	-	-		8,171	-
Pass-Through Karen Peterman Consulting Co.	47.076	57563-0	23,431	-	-		23,431	23,431
Pass-Through Museum of Science - Boston	47.076	1220305	-	-	9,818		9,818	-
Pass-Through PACE University	47.076	62761-0	31,234	-	-		31,234	-
Pass-Through Peer Associates, Inc.	47.076	57564-0	18,879	-	-		18,879	18,879
Pass-Through University of California - Berkeley	47.076	9175	20,818	-	-		20,818	-
Pass-Through University of Wisconsin - Madison	47.076	490K932	45,560	-	-		45,560	-
Education and Human Resources	47.076		-	-	30		30	-
Education and Human Resources	47.076		-	-	48,600		48,600	-
Education and Human Resources	47.076		-	-	57,323		57,323	-
Education and Human Resources	47.076		-	-	71,706		71,706	-
Education and Human Resources	47.076		-	-	80,961		80,961	-
Education and Human Resources	47.076		-	-	422,991		422,991	-
Education and Human Resources	47.076		-	-	100,460		100,460	-
Education and Human Resources	47.076		-	-	173,149		173,149	-
Education and Human Resources	47.076		1,150,981	-	-		1,150,981	22,833
Polar Programs	47.078		-	-	-		-	-
Pass-Through Receiver General for Canada	47.078	361-1	587,578	-	-		587,578	366,000
Office of International Science and Engineering	47.079		10,404	-	-		10,404	-
Office of Intergrative Activities	47.083		-	-	-		-	-
Pass-Through Boise State University	47.083	6800A	110,610	-	-		110,610	-
Pass-Through California Institute of Technology	47.083	44K1096616	119,794	-	-		119,794	-
National Science Foundation	47.490		-	-	-		-	-
Pass-Through Case Western University	47.490	DMR-0423914	2,619	-	-		2,619	-
Intergovernmental Personnel Act (IPA) Mobility Program	47.IPA		303,107	-	-		303,107	-
National Science Foundation	47.RD		1,374,393	-	30,165		1,404,558	7,449
NSF-Biological Sciences	47.RD		5,435	-	-		5,435	-
NSF-Education and Human Resources	47.RD		219,458	-	-		219,458	-
Pass-Through University of Denver	47.RD	1518532	66,692	-	-		66,692	-
TOTAL NATIONAL SCIENCE FOUNDATION (NSF)			76,358,359	-	4,971,081		81,329,440	5,513,690
<u>SMALL BUSINESS ADMINISTRATION</u>								
Small Business Development Centers	59.037		-	-	2,241,980		2,241,980	664,659
Small Business Jobs Act of 2010	59.061		-	-	565,650		565,650	-
Entrepreneurial Development Disaster Assistance (Disaster Relief Appropriations Act)	59.064		-	-	13,467		13,467	9,167
Small Business Administration, Other	59.Unknown		-	-	54,344		54,344	-
TOTAL SMALL BUSINESS ADMINISTRATION			-	-	2,875,441		2,875,441	673,826
<u>U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)</u>								
Veterans State Nursing Home Care	64.015		-	-	16,667,503		16,667,503	-
Veteran Directed Home and Community	64.022		-	-	1,474,551		1,474,551	1,372,510
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	-	46,197		46,197	-
Burial Expenses Allowance	64.101		-	-	1,576,227		1,576,227	-
Vocational and Educational Counseling for Service Members and Veterans	64.125		-	-	345,100		345,100	-
State Cemetery Grants	64.203		-	-	2,981,173		2,981,173	-
Department of Veteran Affairs	64.IPA		-	-	4,115,324		4,115,324	-
Intergovernmental Personnel Act (IPA) Mobility Program	64.IPA		-	-	18,074		18,074	-
Pass-Through Baltimore Research and Education Network	64.IPA	IPA - C. Zhang	-	-	1,426		1,426	-
Veterans Benefits Administration	64.RD		2,463	-	-		2,463	-
Other Research and Development	64.RD		151,497	-	-		151,497	-
Pass-Through Baltimore Research and Education Network	64.Unknown	HCR-HP-00043983-5	83,523	-	-		83,523	-
Contract / Other	64.Unknown		675,273	-	1,412,062		2,087,335	-
TOTAL U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)			912,756	-	28,637,637		29,550,393	1,372,510
<u>ENVIRONMENTAL PROTECTION AGENCY (EPA)</u>								
Spec. Purpose Activities	66.034		-	-	663,100		663,100	-
U.S. Environmental Protection Agency	66.039		-	-	495,999		495,999	-
Maryland Clean Diesel	66.040		-	-	272,129		272,129	-
Congressionally Mandated Projects	66.202		-	-	266,360		266,360	-
Environmental Finance Center Grants	66.203		-	-	324,502		324,502	-
Pass-Through University of Southern Maine	66.203	6100345611	-	-	3,200		3,200	-

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ENVIRONMENTAL PROTECTION AGENCY (EPA) (continued)								
Multipurpose Air Monitoring	66.204		\$ -	\$ -	\$ 164,594		\$ 164,594	\$ -
Pass-Through University of North Carolina - Chapel Hill	66.424	5106036	-	-	6,987		6,987	-
Urban Waters Small Grants	66.440		21,776	-	-		21,776	-
Water Quality Management Planning	66.454		-	-	322,098		322,098	-
National Estuary Program	66.456							
Pass-Through Maryland Coastal Bays Foundation	66.456	52900-0	13,727	-	-		13,727	-
Nonpoint Source Implementation Grants	66.460		-	-	2,377,791		2,377,791	-
Wetlands Protection: Development Grants	66.461		-	-	78,384		78,384	-
Chesapeake Bay Program	66.466		-	-	10,101,132		10,101,132	-
Pass-Through Alliance for the Chesapeake Bay	66.466	63486-0	93,956	-	-		93,956	-
Pass-Through Chesapeake Bay Trust	66.466	37210-0	39,231	-	-		39,231	-
Pass-Through Connecticut Fund for the Environment	66.466	65887-0	1,633,916	-	-		1,633,916	25,000
Pass-Through National Fish and Wildlife Foundation	66.466	60313040376	-	-	2,390		2,390	-
Pass-Through National Fish and Wildlife Foundation	66.466	0602.12.033886	226,165	-	-		226,165	-
Chesapeake Bay Program	66.466		-	-	346,183		346,183	-
Great Lakes Program	66.469		-	-	-		-	-
Pass-Through Michigan Department of Environmental Quality	66.469	13092625	95,268	-	-		95,268	-
Beach Monitoring and Notification Program Implementation Grants	66.472		-	-	295,211		295,211	-
Science To Achieve Results (STAR) Research Program	66.509		80,572	-	-		80,572	-
Pass-Through Michigan State University	66.509	RC063384UMD	15,850	-	-		15,850	-
Pass-Through North Carolina State University	66.509	2015159601	38,202	-	-		38,202	-
Pass-Through Swarthmore College	66.509	83555501	106,215	-	-		106,215	-
Pass-Through University of South Florida	66.509	2104119800B	29,329	-	-		29,329	-
Science To Achieve Results (STAR) Research Program	66.509		43,210	-	-		43,210	-
Science To Achieve Results (STAR) Research Program	66.509		310,338	-	-		310,338	76,700
P3 Award: National Student Design Competition for Sustainability	66.516		-	-	8,769		8,769	-
Performance Partnership Grants (PPG)s	66.605		-	-	10,177,395		10,177,395	-
Environmental Information Exchange Network Grant Program	66.608		-	-	92,924		92,924	-
EPA-Smart Growth Information Clearinghouse	66.611		-	-	63,761		63,761	-
Pollution Prevention Grants Program	66.708		-	-	86,166		86,166	-
Superfund State Site: Specific Cooperative Agreements	66.802		-	-	385,707		385,707	-
State and Tribal Underground Storage Tanks Program	66.804		-	-	493,450		493,450	-
Leaking Underground Storage Tank Program	66.805		-	-	1,261,823		1,261,823	-
Superfund State and Indian Tribe Core Program: Cooperative Agreements	66.809		-	-	1,144,994		1,144,994	-
State and Tribal Response Program Grants	66.817		-	-	257,239		257,239	-
National Environmental Education Training Program	66.950		-	-	1,200		1,200	-
Office of Research and Development	66.RD		9,623	-	-		9,623	-
Pass-Through Wichita State University	66.Unknown	WSU12812	-	-	2,544		2,544	-
TOTAL ENVIRONMENTAL PROTECTION AGENCY (EPA)			2,757,378	-	29,696,032		32,453,410	101,700
NUCLEAR REGULATORY COMMISSION (NRC)								
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		164,786	-	-		164,786	-
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	-	92,904		92,904	-
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		55,660	-	-		55,660	-
TOTAL NUCLEAR REGULATORY COMMISSION (NRC)			220,446	-	92,904		313,350	-
U.S. DEPARTMENT OF ENERGY (DOE)								
State Energy Program	81.041		-	-	733,441		733,441	-
Weatherization Assistance for Low-Income Persons	81.042		-	-	2,646,008		2,646,008	-
Office of Science Financial Assistance Program	81.049		9,429,532	-	-		9,429,532	1,122,148
Pass-Through Colorado State University	81.049	G012081	11,716	-	-		11,716	-
Pass-Through Colorado State University	81.049	G350091	69,146	-	-		69,146	-
Pass-Through University of Michigan	81.049	3001346384	102,389	-	-		102,389	-
Pass-Through University of Wisconsin - Madison	81.049	538K134	236,706	-	-		236,706	-
Pass-Through Woodruff Science, Inc.	81.049	SRA Woodruff/UMBC Ro	48,120	-	-		48,120	-
Office of Science Financial Assistance Program	81.049		-	-	44,723		44,723	-
Conservation Research and Development	81.086		635,044	-	-		635,044	-
Pass-Through University of California - Los Angeles	81.086	2200 G TA586	40,821	-	-		40,821	-
Fossil Energy Research and Development	81.089		119,182	-	-		119,182	-
State Heating Oil and Propane Programs	81.090		-	-	9,986		9,986	-
State Energy Program Special Projects	81.119		-	-	73,138		73,138	73,138
Nuclear Energy Research, Development and Demonstration	81.121		523,178	-	-		523,178	-
Pass-Through University of California - Los Angeles	81.121	0159GTA083	129,518	-	-		129,518	-

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U.S. DEPARTMENT OF ENERGY (DOE) (continued)								
NNSA Minority Serving Institutions (MSI) Program	81.123		\$ 109,383	\$ -	\$ -		\$ 109,383	\$ -
Pass-Through Norfolk State University	81.123	F1040061-16-03	-	-	292,642		292,642	-
Energy Efficiency & Conservation Block Grant Program	81.128		-	-	938,012		938,012	-
Advanced Research Projects Agency - Energy	81.135		6,980,275	-	-		6,980,275	1,222,497
Pass-Through RedOx Power Systems	81.135	14102813ARPAEUMERC	495,908	-	-		495,908	-
Pass-Through University of California - San Diego	81.135	S9001613	7,238	-	-		7,238	-
Pass-Through University of South Carolina	81.135	152797	3,334	-	-		3,334	-
Intergovernmental Personnel Act (IPA) Mobility Program	81.IPA		-	-	427,886		427,886	-
Department of Energy	81.RD		9,854	-	-		9,854	-
Pass-Through Argonne National Laboratory op. U Chicago Argonne	81.RD	6F32302	102,159	-	-		102,159	-
Pass-Through Los Alamos National Laboratory op. Los Alamos National Security	81.RD	259524	10,961	-	-		10,961	-
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	4000135805	39,667	-	-		39,667	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	264605	46	-	-		46	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	298342	12,393	-	-		12,393	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	288469	29,952	-	-		29,952	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	297140	48,931	-	-		48,931	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	267444	49,961	-	-		49,961	-
Pass-Through Pacific Northwest National Laboratory op. Battelle Memorial Institute	81.RD	277520	114,480	-	-		114,480	-
Contract / Other	81.Unknown		-	-	124,613		124,613	-
TOTAL U.S. DEPARTMENT OF ENERGY (DOE)			19,359,894	-	5,290,449		24,650,344	2,417,783
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)								
College Access Challenge Grant Program	83.378		-	-	407,068		407,068	-
U.S. DEPARTMENT OF EDUCATION (ED)								
Adult Education: State Grant Program	84.002		-	-	9,291,593		9,291,593	-
Pass through MSDE - Adult Education - State Grant Program	84.002	POO7400129	-	-	877,418		877,418	-
Federal Supplemental Educational Opportunity Grant	84.007		-	35,503	-		35,503	-
Federal Supplemental Educational Opportunity Grant	84.007		-	1,040,640	-		1,040,640	-
Federal Supplemental Educational Opportunity Grants	84.007		-	831,701	-		831,701	-
Federal Supplemental Educational Opportunity Grants	84.007		-	5,297,268	-		5,297,268	-
Title I Grants to Local Educational Agencies	84.010		-	-	214,076,387		214,076,387	-
Migrant Education: State Grant Program	84.011		-	-	436,727		436,727	-
Title I Program for Neglected and Delinquent Children	84.013		-	-	710,821		710,821	-
Fulbright-Hays Group Projects Abroad Program	84.021		-	-	58,357		58,357	-
Department of Education	84.021A		-	-	100,977		100,977	-
Special Education Cluster (IDEA)			-	-	-		-	-
Special Education: Grants to States	84.027		-	-	197,912,886		197,912,886	-
Special Education: Grants to States	84.027		-	-	344,215		344,215	-
Special Education: Preschool Grants	84.173		-	-	6,730,428		6,730,428	-
Total Special Education Cluster (IDEA)			-	-	6,730,428	\$ 204,987,529		-
Higher Education Institutional Aid	84.031		-	-	134,242		134,242	-
Higher Education Institutional Aid	84.031		-	-	9,358,826		9,358,826	-
Higher Education Institutional Aid	84.031		-	-	14,743,989		14,743,989	-
Federal Family Educational Loan	84.032		-	-	10,478,670		10,478,670	-
Federal Work-Study Program	84.033		-	42,572	-		42,572	-
Federal Work-Study Program	84.033		-	526,014	-		526,014	-
Federal Work-Study Program	84.033		-	620,962	-		620,962	-
Federal Work-Study Program	84.033		-	2,458,605	-		2,458,605	-
Federal Perkins Loan Cancellations	84.037		-	-	6,900		6,900	-
Loan Cancellations	84.037		-	-	538,107		538,107	-
Federal Perkins Loan Program - Federal Capital Contribution	84.038		-	3,420,442	-		3,420,442	-
Perkins Beginning Balance	84.038		-	191,000	-		191,000	-
Perkins Loan Program	84.038		-	62,486,252	-		62,486,252	-
TRIO Cluster			-	-	-		-	-
TRIO - Student Support Services	84.042		-	-	353,560		353,560	-
TRIO - Student Support Services	84.042		-	-	1,164,752		1,164,752	-
TRIO - Talent Search	84.044		-	-	39,777		39,777	-
TRIO - Talent Search	84.044		-	-	346,381		346,381	-
TRIO - Upward Bound	84.047		-	-	267,442		267,442	-
TRIO - Upward Bound	84.047		-	-	486,453		486,453	-

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U.S. DEPARTMENT OF EDUCATION (ED) (continued)								
TRIO - Upward Bound	84.047		\$ -	\$ -	\$ 3,646,943		\$ 3,646,943	\$ -
TRIO - Educational Opportunity Centers	84.066		-	-	253,626		253,626	-
TRIO - McNair Post-Baccalaureate Achievement	84.217		-	-	521,817		521,817	-
Total TRIO Cluster			-	-		\$ 7,080,751		
Vocational Education: Basic Grants to States	84.048		-	-	16,427,518		16,427,518	-
Pass through MSDE - Vocational, Education - Basic Grants to the State	84.048	SG1710507-01	-	-	340,728		340,728	-
Federal Pell Grant Program	84.063		-	1,379,558	-		1,379,558	-
Federal Pell Grant Program	84.063		-	7,739,222	-		7,739,222	-
Federal Pell Grant Program	84.063		-	147,688,499	5,728		147,694,227	-
Federal Pell Grant Program	84.063		-	15,284,970	-		15,284,970	-
Fund for the Improvement of Postsecondary Education	84.116		-	-	474,240		474,240	259,440
Minority Science and Engineering Improvement	84.120		-	-	54,180		54,180	-
Rehabilitation Services: Vocational Rehabilitation Grants to States	84.126		-	-	44,679,034		44,679,034	-
Rehabilitation Long-Term Training	84.129		-	-	198,529		198,529	-
National Institute on Disability and Rehabilitation Research	84.133		37,276	-	-		37,276	-
Rehabilitation Services: Client Assistance Program	84.161		-	-	128,347		128,347	-
Independent Living: State Grants	84.169		-	-	263,749		263,749	-
Rehabilitation Service: Independent Living Services for Older Blind Individuals	84.177		-	-	536,585		536,585	-
Special Education: Grants for Infants and Families with Disabilities	84.181		-	-	7,108,637		7,108,637	-
Safe and Drug-Free Schools and Communities - National Programs	84.184		-	-	53		53	-
Supported Employment Services for Individuals with Severe Handicaps	84.187		-	-	182,851		182,851	-
Education of Homeless Children & Youth	84.196		-	-	924,130		924,130	-
Graduate Assistance in Areas of National Need	84.200		-	-	770,199		770,199	-
Centers for International Business Education	84.220		-	-	275,353		275,353	-
Assistive Technology	84.224		-	-	352,183		352,183	-
Language Resource Centers	84.229		-	-	-		-	-
Pass-Through Duke University	84.229	15ED1087	-	-	21,820		21,820	-
Federal Direct Loan	84.268		-	48,353,457	-		48,353,457	-
Federal Direct Student Loans	84.268		-	865,653,755	-		865,653,755	-
Twenty-First Century Community Learning Centers	84.287		-	-	25,306		25,306	-
Twenty-First Century Community Learning Centers	84.287		-	-	22,633,395		22,633,395	-
Education Research, Development and Dissemination	84.305		-	-	620,543		620,543	133,739
Pass-Through Boston College	84.305	510018101	-	-	337,249		337,249	-
Federal Title III Funds	84.310		-	-	3,277,158		3,277,158	-
Special Education: State Program Improvement Grants for Children with Disabilities	84.323		-	-	1,329,560		1,329,560	-
Research in Special Education	84.324		-	-	391,542		391,542	231,564
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	-	1,003,645		1,003,645	-
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		-	-	179,758		179,758	-
Pass-Through University of Texas - Austin	84.326	UTA15000890	-	-	166,888		166,888	-
Advanced Placement Incentive Program	84.330		-	-	659,144		659,144	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	-	2,131,151		2,131,151	-
Child Care Access Means Parents in School	84.335		-	137,745	-		137,745	-
Teacher Quality Partnership Grants	84.336		-	-	44,220		44,220	-
Rural and Low-Income Schools	84.358		-	-	306,346		306,346	-
English Language Acquisition State Grants	84.365		254,151	-	296,870		551,021	-
English Language Acquisition Grants	84.365		-	-	9,985,224		9,985,224	-
Mathematics and Science Partnerships	84.366		-	-	1,635,701		1,635,701	-
Improving Teacher Quality State Grants	84.367		-	-	34,358,444		34,358,444	-
Pass-Through MHEC Improving Teacher Quality State Grants	84.367	430,163	-	-	34,501		34,501	-
Pass-Through National Writing Project	84.367	U367DI50004	-	-	1,100		1,100	-
Improving Teacher Quality State Grants	84.367		-	-	31,195		31,195	-
Department of Education	84.367D		-	-	17,534		17,534	-
Pass-Through National Writing Project	84.367D	SEED2017-CRWPPD	-	-	425		425	-
Pass-Through National Writing Project	84.367D	S367D1220015	-	-	3,651		3,651	-
Pass-Through National Writing Project	84.367D	U367D150004	-	-	13,869		13,869	-
Guide Accessibility and Assess Proj (GAAP)	84.368		-	-	909,356		909,356	-
Grants for State Assessments and Related Activities	84.369		-	-	4,553,804		4,553,804	-
Statewide Longitudinal Data System	84.372		-	-	1,222,991		1,222,991	-
School Improvement Grants	84.377		-	-	3,002,229		3,002,229	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	178,768	-		178,768	-
Strengthening Minority-Serving Institutions	84.382		-	-	80,231		80,231	-
Strengthening Minority-Serving Institutions	84.382		-	-	144,319		144,319	-

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Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION (ED) (continued)								
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407							
Pass-Through University of Massachusetts - Boston	84.407	B000556635	\$ -	\$ -	\$ 130		\$ 130	\$ -
RTTT-ELC Maryland Excels	84.412		-	-	5,308,878		5,308,878	-
Prom readiness of Minors in Suppl Security Income	84.418		-	-	5,647,776		5,647,776	-
Pass-Through TransCen, Inc.	84.418	DEXP4400146	-	-	31,461		31,461	-
Preschool Development Grants	84.419		-	-	16,068,786		16,068,786	-
Pass-Through YMCA	84.419	S419B150034	11,345	-	-		11,345	-
Department of Education	84.419B		37,170	-	-		37,170	-
Disability Innovation Fund (DIF)	84.421		-	-	2,121,798		2,121,798	1,687,393
MD Workbased Learning Collaborative	84.421		-	-	423,724		423,724	-
Department of Education	84.RD		3,521	-	-		3,521	-
Federal Administrative Cost	84.Unknown		-	-	1,553		1,553	-
TOTAL U.S. DEPARTMENT OF EDUCATION (ED)			343,463	1,163,366,932	664,626,613		1,828,337,008	2,312,136
CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION								
Smithsonian Institution Fellowship Program	85.601		-	-	14,000		14,000	-
Christopher Columbus Fellowship Foundation	85.Unknown		-	-	21,254		21,254	-
TOTAL CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION			-	-	35,254		35,254	-
NATIONAL ARCHIVES & RECORDS ADMINISTRATION								
National Historical Publications & Records Grants	89.003		-	-	52,778		52,778	-
National Historical Publications and Records Grants	89.003		130,035	-	126		130,161	-
TOTAL NATIONAL ARCHIVES & RECORDS ADMINISTRATION			130,035	-	52,904		182,939	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Subaward to University of Central Florida Diversifying Student-Centered Quality Research at a Publi	93.865		-	-	90,518		90,518	6,845
Public Health and Social Services Emergency Fund	93.003		-	-	-		-	-
Pass-Through Prince Georges Co. Health Dept.	93.003	ARC # 129-0928-2014	7,871	-	-		7,871	-
Medical Reserve Corps Small Grant Program	93.008		-	-	-		-	-
Pass-Through National Association of County & City Health Officials Public Health Information	93.008	5MRCSG101005 04 00	-	-	1,434		1,434	-
Programs for Prevention of Elder Abuse	93.041		-	-	78,206		78,206	78,206
Long term care ombudsman services for older individuals	93.042		-	-	289,916		289,916	274,875
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services	93.043		-	-	152,452		152,452	152,452
Aging Cluster			-	-	-		-	-
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and senior Centers	93.044		-	-	4,691,783		4,691,783	4,538,126
Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045		-	-	7,083,655		7,083,655	6,960,116
Nutrition Services Incentive Program	93.053		-	-	1,394,210		1,394,210	1,394,210
Total Aging Cluster			-	-	-	\$ 13,169,648	-	-
Nation Family Caregiver Support Program	93.052		-	-	1,906,133		1,906,133	1,788,888
Global AIDS	93.067		-	-	23,945,867		23,945,867	5,655,613
Pass-Through Catholic Relief Services	93.067	LEAD	160,385	-	-		160,385	-
Pass-Through Catholic Relief Services	93.067	GH000381-05	2,051,027	-	-		2,051,027	-
Pass-Through Center for Clinical Care and Research	93.067	1U2GGH000916-04	3,386	-	-		3,386	-
Pass-Through Center for Clinical Care and Research	93.067	1U2GGH000916-02	7,074	-	-		7,074	-
Pass-Through Center for Clinical Care and Research	93.067	1U2GGH000916-05	47,461	-	-		47,461	-
Pass-Through Center for Clinical Care and Research	93.067	1U2GGH000868-04	183,259	-	-		183,259	-
Pass-Through Center for Clinical Care and Research	93.067	214266-00003	283,594	-	-		283,594	-
Pass-Through Center for Clinical Care and Research	93.067	1U2GGH000868-05	929,661	-	-		929,661	-
Pass-Through Health Strat Kenya	93.067	5U2GGH001157-02	60,061	-	-		60,061	-
Pass-Through Institute of Human Virology, Nigeria	93.067	PSA	-	-	10,531		10,531	-
Pass-Through Institute of Human Virology, Nigeria	93.067	PSA-DAKUM	121,432	-	37,180		158,612	-
Pass-Through Institute of Human Virology, Nigeria	93.067	5U2GGH000925-04	291,039	-	-		291,039	-
Pass-Through Institute of Human Virology, Nigeria	93.067	5U2GGH000925-05	764,842	-	-		764,842	-
Pass-Through University of Nairobi	93.067	1U2GGH000095-05	54,976	-	-		54,976	-
Pass-Through University of Zambia	93.067	1U2GGH000109-05	59,677	-	-		59,677	-
Pass-Through University of Zambia	93.067	NU2GGH001917-01-00	89,082	-	-		89,082	-
Public Health Emergency Preparedness	93.069		-	-	10,537,158		10,537,158	7,058,432
Pass-Through Baltimore City Health Dept.	93.069	37578	73,791	-	-		73,791	-
Asthma From a Public Health Perspective	93.070		-	-	911,147		911,147	-
Dept. of HHS LIS/MSP (MIPPA)	93.071		-	-	379,061		379,061	273,145
Zika Surveillance & Intervention	93.073		-	-	2,587		2,587	-
Phep Supp Ebola Preparedness and Response	93.074		-	-	1,603,444		1,603,444	341,274

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		\$ 4,226,487	\$ -	\$ -		\$ 4,226,487	\$ 2,312,193
Pass-Through Battelle Memorial Institute	93.077	R01CA20996	31,286	-	-		31,286	-
Pass-Through Georgia State University	93.077	SP0001137001	1,000	-	-		1,000	-
Research on Research Integrity	93.085		115,988	-	-		115,988	26,998
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	-	-		-	-
Pass-Through Virginia Polytechnic Institute & State University	93.086	43189019113	515,930	-	-		515,930	182,544
IVE-Guardianship	93.090		-	-	2,729,347		2,729,347	-
Personal Responsibility Education	93.092		-	-	801,246		801,246	671,509
Food and Drug Administration: Research	93.103		2,725,419	-	-		2,725,419	403,627
Pass-Through National Institute of Pharma for Technology	93.103	NIPTE-U01MD-2017-001	56,410	-	-		56,410	-
Pass-Through National Institute of Pharma for Technology	93.103	NIPTE-U01-MD-2016004	78,541	-	-		78,541	-
Pass-Through National Institute of Pharma for Technology	93.103	NIPTE-U01-MD-2016003	142,377	-	-		142,377	-
Pass-Through National Institute of Pharma for Technology	93.103	NIPTE-U01-MD-2016001	271,143	-	-		271,143	-
Pass-Through National Institute of Pharma for Technology	93.103	NIPTE-U01-MD-2015-01	378,379	-	-		378,379	-
Pass-Through Nevada, DHHS, Division of Child and Family	93.103	SOC-3646-FY17-KR21	14,886	-	-		14,886	-
Pass-Through University of Vermont	93.103	30689SUB001	6,186	-	-		6,186	-
Food and Drug Administration: Research	93.103		-	-	1,274,244		1,274,244	-
Comprehensive Community Mental Health Services for SED	93.104		-	-	12		12	12
Pass-Through Prince Georges Co. Health Dept.	93.104	0519-1057-2016	178,775	-	-		178,775	-
Maternal and Child Health Federal Consolidated Programs	93.110		21,637	-	85,691		107,328	-
Pass-Through National Assembly on School-based Health	93.110	SBHA & UMB Year 3	207,989	-	-		207,989	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	-	548,341		548,341	51,000
Environmental Health	93.113		106,946	-	-		106,946	19,668
Pass-Through Georgia Institute of Technology	93.113	RF734G1	135,554	-	-		135,554	-
Pass-Through University of Florida	93.113	UFDSP00011170	39,351	-	-		39,351	9,500
Pass-Through University of Florida	93.113	UFDSP00010732	150,805	-	-		150,805	82,602
Project Grants and Cooperative agreements for Tuberculosis Control Programs	93.116		-	-	1,543,772		1,543,772	802,376
Oral Diseases and Disorders Research	93.121		542,707	-	-		542,707	-
Pass-Through Johns Hopkins University	93.121	2001465695	9,816	-	-		9,816	-
Pass-Through Johns Hopkins University	93.121	2003218969	20,435	-	-		20,435	-
Pass-Through Texas A & M University	93.121	23-S132302/ M1301075	1,100	-	-		1,100	-
Pass-Through UCLA	93.121	30842-UMB	1,975	-	-		1,975	-
Pass-Through University of North Carolina at Chapel H	93.121	5032964	29,571	-	-		29,571	-
Emergency Medical Services for Children	93.127		-	-	118,714		118,714	-
Pass-Through Johns Hopkins University	93.127	2003090146	38,234	-	-		38,234	-
Primary Care Services: Resource Coordination and Development: Primary Care Offices	93.130		-	-	162,522		162,522	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	-	1,562,542		1,562,542	355,903
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		229,127	-	-		229,127	77,597
HIV-Related Training and Technical Assistance	93.145		-	-	-		-	-
Pass-Through University of Pittsburgh	93.145	0051443 (126850-2)	2,624	-	-		2,624	-
Pass-Through University of Pittsburgh	93.145	0019469 121616-6	7,944	-	-		7,944	-
Pass-Through University of Pittsburgh	93.145	0056096(128762-2)	8,201	-	-		8,201	-
Pass-Through University of Pittsburgh	93.145	0050178 (126702-2)	8,375	-	-		8,375	-
Pass-Through University of Pittsburgh	93.145	0050178 (128071-2)	291,208	-	-		291,208	-
Project for assistance in Transition from Homelessness (PATH)	93.150		-	-	1,247,410		1,247,410	1,247,410
Human Genome Research	93.172		-	-	-		-	-
Pass-Through Carnegie Mellon University	93.172	1090390000000	43,681	-	-		43,681	-
Pass-Through University of California - Berkeley	93.172	8829	22,911	-	-		22,911	-
Research Related to Deafness and Communication Disorders	93.173		2,944,343	-	-		2,944,343	67,612
Pass-Through Baylor College of Medicine	93.173	102220494	6,647	-	-		6,647	-
Pass-Through Carnegie Mellon University	93.173	1090450000000	102,103	-	-		102,103	-
Pass-Through Johns Hopkins University	93.173	2002787424	192,642	-	-		192,642	-
Pass-Through University of Colorado	93.173	Sub# FY17.856.005	11,138	-	-		11,138	-
Pass-Through University of Colorado	93.173	FY17.856.006_AMD1 MD	38,377	-	-		38,377	-
Pass-Through University of Iowa	93.173	1001639892	12,581	-	-		12,581	-
Pass-Through University of Iowa	93.173	W000839615	94,294	-	-		94,294	-
Pass-Through University of Michigan	93.173	3004167514	13,652	-	-		13,652	-
Pass-Through University of Wisconsin-Madison	93.173	719K946	31,229	-	-		31,229	-
Disabilities Prevention	93.184		-	-	68,022		68,022	-
Research and Training in Complementary and Integrative Health	93.213		-	-	-		-	-
Pass-Through Johns Hopkins University	93.213	2003031158	7,805	-	-		7,805	-
Pass-Through University of North Carolina at Chapel H	93.213	PTE#:4U01DE017018-12	259,712	-	-		259,712	-
Family Planning: Services	93.217		-	-	3,832,637		3,832,637	1,819,743
Pass-Through Baltimore City Health Dept.	93.217	31792-FHD-2HIV	-	-	4,490		4,490	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Research on Healthcare Costs, Quality and Outcomes	93.226		\$ 70,533	\$ -	\$ -		\$ 70,533	\$ -
Pass-Through Dartmouth College	93.226	1536R295	5,148	-	-		5,148	-
Pass-Through University of Nevada School of Medicine	93.226	sub#UNR-17-57	29,037	-	-		29,037	-
Research on Healthcare Costs, Quality and Outcomes	93.226		22,965	-	-		22,965	-
Abstinence Education	93.235		-	-	673,663		673,663	631,211
Oral Health Workforce Activities	93.236		-	-	476,459		476,459	241,766
Mental Health Research Grants	93.242		3,060,214	-	-		3,060,214	282,404
Pass-Through Center for Social Innovation	93.242	IR43MH110286-01	14,044	-	-		14,044	-
Pass-Through Center for Social Innovation	93.242	R44MH111283-01	26,352	-	-		26,352	-
Pass-Through Evidence Based Practice Institute, LLC	93.242	PO 2R44MH987349-02A1	11,894	-	-		11,894	-
Pass-Through Johns Hopkins University	93.242	2002373315	6,794	-	-		6,794	-
Pass-Through Johns Hopkins University	93.242	2002641210	6,917	-	-		6,917	-
Pass-Through Johns Hopkins University	93.242	2002555259	11,092	-	-		11,092	-
Pass-Through Johns Hopkins University	93.242	2002992075	30,684	-	-		30,684	-
Pass-Through Johns Hopkins University	93.242	2002006203	63,288	-	-		63,288	-
Pass-Through Johns Hopkins University	93.242	2001691154	91,972	-	-		91,972	-
Pass-Through Michigan State University	93.242	RC105974A	76,011	-	-		76,011	-
Pass-Through State University of New York at Stony Brook	93.242	1116600000000	20,196	-	-		20,196	-
Pass-Through Temple University	93.242	258846UM	15,053	-	-		15,053	-
Pass-Through Van Andel Research Institute	93.242	V2561-4	3,811	-	-		3,811	-
Pass-Through Yale University	93.242	M16A12446 (A10642)	34,377	-	-		34,377	-
Mental Health Research Grants	93.242	(subaward thru The University of Maryland)	-	-	32,764		32,764	-
Substance Abuse and Mental Health Services	93.243		1,128,521	-	-		1,128,521	140,330
Pass-Through Baltimore City Health Dept.	93.243	CO # 37808	3,525	-	-		3,525	-
Pass-Through Baltimore City Health Dept.	93.243	CO#37807	9,765	-	-		9,765	-
Pass-Through Baltimore County Public Schools	93.243	JNI-748-16-02	334,507	-	-		334,507	-
Pass-Through Behavioral Health Administration, DHMH	93.243	BHA17-046G	64,121	-	-		64,121	-
Pass-Through Community Connections	93.243	UMD025205SAMHSA	22,342	-	-		22,342	-
Pass-Through Community Connections	93.243	UMD63135SAMHSA	50,137	-	-		50,137	-
Pass-Through Morehouse School of Medicine - (SAMHSA)	93.243	hbcu.cfe 15-16/8	9,054	-	-		9,054	-
Pass-Through Morehouse University	93.243	hbcu.CFE15-16/4	-	-	6,047		6,047	-
Pass-Through University of Pittsburgh	93.243	0052697(128566-1)	1,053	-	-		1,053	-
Pass-Through University of Texas at Austin	93.243	UTA16-000404	37,958	-	-		37,958	-
Substance Abuse and Mental Health Services	93.243		-	-	14,989,876		14,989,876	8,392,803
Substance Abuse and Mental Health Services	93.243		-	-	2,550,079		2,550,079	344,220
Universal Newborn Hearing Screening	93.251		-	-	172,945		172,945	-
Poison Center Support and Enhancement Grant Program	93.253		-	-	231,751		231,751	-
Maryland Occupational Health Surveillance	93.262		-	-	98,639		98,639	-
Pass-Through University of Kentucky Research FDN	93.262	3210000149-16-062	87,635	-	-		87,635	-
Pass-Through University of Pittsburgh	93.262	0053367 128510-2	58,803	-	-		58,803	-
Nurse Faculty Loan Program (NFLP)	93.264		-	56,441	-		56,441	-
Immunization Grants	93.268		-	-	2,877,441		2,877,441	1,739,919
Adult Viral Hepatitis Prevention and Control	93.270		-	-	1,588,670		1,588,670	1,221,252
Alcohol Research Programs	93.273		194,543	-	-		194,543	-
Pass-Through Harvard University	93.273	FAIN#1U10AA025286-01	162,201	-	-		162,201	24,981
Pass-Through Howard University	93.273	0006938-1000045432	165,670	-	-		165,670	-
Pass-Through Johns Hopkins University	93.273	2003299154	11,632	-	-		11,632	-
Pass-Through Johns Hopkins University	93.273	PTE#R01AA016346	14,643	-	-		14,643	-
Pass-Through Research Circle Associates	93.273	UM092514	41,503	-	-		41,503	-
Pass-Through University of New Mexico	93.273	3RN65	12,910	-	-		12,910	-
Pass-Through University of Texas at San Antonio	93.273	162257/161901	1,744	-	-		1,744	-
Drug Free Communities Support Program Grants	93.276		-	-	123,145		123,145	-
Drug-Free Communities Support Program Grants	93.276		-	-	94,903		94,903	-
Drug Abuse and Addiction Research Programs	93.279		2,166,146	-	-		2,166,146	424,688
Pass-Through Medical University of South Carolina	93.279	MUSC15-061	1,652	-	-		1,652	-
Pass-Through Thomas Jefferson University	93.279	080-05000-S03002	23,100	-	-		23,100	-
Pass-Through University of Missouri - St. Louis	93.279	441221	10,054	-	-		10,054	-
Pass-Through University of New Mexico	93.279	3RS54	23,540	-	-		23,540	-
Pass-Through University of Texas at San Antonio	93.279	159777/159773	50,000	-	-		50,000	-
Pass-Through University of Washington	93.279	UWSC8753	175,084	-	-		175,084	-
Pass-Through Wake Forest University	93.279	WFUHS557325	4,140	-	-		4,140	-
Pass-Through Wake Forest University	93.279	WFUHS553989	15,805	-	-		15,805	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Center for Disease Control and Prevention: Investigations and Technical Assistance	93.283		\$ -	\$ -	\$ 6,828,235		\$ 6,828,235	\$ 2,898,915
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,492,184	-	-		1,492,184	453,813
Pass-Through Johns Hopkins University	93.286	2003070374	99,838	-	-		99,838	-
Pass-Through Michigan State University	93.286	RC104170UMD	94,805	-	-		94,805	-
Pass-Through The Mind Research Network	93.286	6206-001 SUB-N1	102,170	-	-		102,170	-
Pass-Through The Mind Research Network	93.286	6247 SubN1	147,601	-	-		147,601	-
Pass-Through University of California - San Francisco	93.286	9088SC	20,392	-	-		20,392	-
Bioengineering Research	93.287		-	-	-		-	-
Pass-Through Baltimore City Health Dept.	93.287	37172	51	-	-		51	-
Pass-Through Baltimore City Health Dept.	93.287	TP1AH000088-02-00	16,743	-	-		16,743	-
Minority Health State Partnership Grant	93.296		-	-	78,069		78,069	-
Technological Innovations to Improve Human Health	93.296		46,676	-	-		46,676	-
Pass-Through Charles County Office of Human Services	93.301	FFY2017 BRIDGE	48,422	-	-		48,422	-
Small Rural Hospital Improvement Grants	93.301		-	-	17,637		17,637	-
Comprehensive Tobacco Control Program	93.305		-	-	939,176		939,176	-
Minority Health and Health Disparities Research	93.307		130,444	-	-		130,444	-
Minority Health and Health Disparities Research	93.307		764,386	-	-		764,386	-
Pass-Through University of California	93.307	8766sc	43,270	-	-		43,270	-
Pass-Through University of Michigan Medical School	93.307	3001413387-PNT	12,192	-	-		12,192	-
Pass-Through University of Pittsburgh	93.307	0041119 (124864-9)	4,293	-	-		4,293	-
Pass-Through University of Texas Health Science Center	93.307	0008663AQ	2,045	-	-		2,045	-
Trans-NIH Research Support	93.310		4,739,559	-	-		4,739,559	404,893
Pass-Through Broad Institute Inc.	93.310	5230123-5500000733	576,588	-	-		576,588	-
Pass-Through Institute of Human Virology, Nigeria	93.310	5U54HG006947	5,874	-	-		5,874	-
Pass-Through Institute of Human Virology, Nigeria	93.310	4UH2HG00008-03	46,050	-	-		46,050	-
Pass-Through Jackson Laboratory	93.310	205145	27,901	-	-		27,901	-
Pass-Through Stanford University	93.310	60803926-110818	478,593	-	-		478,593	59,530
Pass-Through University of Michigan - Ann Arbor	93.310	3004134824	26,064	-	-		26,064	-
Pass-Through University of Wisconsin - Madison	93.310	636K624	-	-	12,355		12,355	-
Pass-Through University of Wisconsin - Madison	93.310	706K683	-	-	109,300		109,300	-
Trans-NIH Research Support	93.310		1,496,986	-	16,017		1,513,003	-
EHDHS Surveillance Program Enhancement Plan	93.314		-	-	153,511		153,511	152,230
Emerging Infections Programs	93.317		-	-	796,487		796,487	135,146
Protecting and Improving Health Globally: Building and Strengthening Public Health								
Impact, Systems, Capacity and Security	93.318		-	-	3,828,624		3,828,624	349,388
Building Epidemiology Lab (ELC) Non-PPHF	93.323		-	-	2,119,667		2,119,667	73,250
Dept. of HHS SHICAP	93.324		-	-	253,901		253,901	253,901
BRFSS/Behavioral Risk Factor Survey Sys	93.336		-	-	94,961		94,961	75,488
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	10,261,092	-		10,261,092	-
Common Fund Research Support	93.350		4,301	-	-		4,301	-
Advanced Education Nursing Traineeships	93.358		-	-	461,445		461,445	-
Nurse Education, Practice Quality and Retention Grants	93.359		-	-	295,828		295,828	-
Nursing Research	93.361		-	-	-		-	-
Pass-Through Johns Hopkins University	93.361	2001965639	288	-	-		288	-
Pass-Through Johns Hopkins University	93.361	2003231679	13,559	-	-		13,559	-
Pass-Through Johns Hopkins University	93.361	2003001105/2002973969	15,000	-	-		15,000	-
Pass-Through Johns Hopkins University	93.361	2002973969	23,469	-	-		23,469	-
Pass-Through University of Pennsylvania	93.361	562426	6,219	-	-		6,219	-
Pass-Through University of Pennsylvania	93.361	569310	157,487	-	-		157,487	-
Pass-Through University of Texas at Austin	93.361	UTA16-001233	3,401	-	-		3,401	-
Nursing Student Loans	93.364		-	801,624	-		801,624	-
Sickle Cell Treatment Demonstration Program	93.365		-	-	-		-	-
Pass-Through Johns Hopkins University	93.365	2002831889	-	-	13,075		13,075	-
National Center for Research Resources	93.389		-	-	-		-	-
Pass-Through Johns Hopkins University	93.389	2002772825	310,904	-	-		310,904	-
Cancer Cause and Prevention Research	93.393		562,702	-	-		562,702	142,844
Pass-Through New York Univ/Medical Center	93.393	13-A1-00-110806-01	33,750	-	-		33,750	-
Pass-Through New York Univ/Medical Center	93.393	13-A1-00-110806	132,492	-	-		132,492	-
Pass-Through Radiant Creative Group, LLC	93.393	PO # UMBC-003	91,368	-	-		91,368	-

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Cancer Detection and Diagnosis Research	93.394		\$ 372,955	\$ -	\$ -		\$ 372,955	\$ 92,088
Pass-Through GPB Scientific LLC	93.394	2R42CA174121	143,119	-	-		143,119	-
Pass-Through New York Univ/Medical Center	93.394	13-A0-00-000666-01	6,647	-	-		6,647	-
Pass-Through Robin Medical, Inc	93.394	5RRCa168271-04	3,792	-	-		3,792	-
Pass-Through Thomas Jefferson University	93.394	08027000S16301	119,395	-	-		119,395	-
Pass-Through University of Pennsylvania	93.394	567680	127,483	-	-		127,483	-
Cancer Treatment Research	93.395		495,771	-	-		495,771	4,934
Pass-Through Children's Hosp/Philadelphia	93.395	9400690000	1,873	-	-		1,873	-
Pass-Through Humanetics Corporation	93.395	1R41CA186431-01	20,486	-	-		20,486	-
Pass-Through Johns Hopkins University	93.395	2002493221	2,234	-	-		2,234	-
Pass-Through Johns Hopkins University	93.395	R01CA186286	26,548	-	-		26,548	-
Pass-Through Keystone Nano	93.395	1R44CA195793-01	27,979	-	-		27,979	-
Pass-Through M.D. Anderson Cancer Center	93.395	00003784	118,702	-	-		118,702	-
Pass-Through Mayo Clinic, Rochester	93.395	PO # : 64647960	8,560	-	-		8,560	-
Pass-Through National Childhood Cancer Fnd	93.395	U10 CA098543-08	934	-	-		934	-
Pass-Through NRG Oncology Foundation Inc.	93.395	UofM - Yr. 1	94	-	-		94	-
Pass-Through NRG Oncology Foundation Inc.	93.395	UofM-Yr 1	6,280	-	-		6,280	-
Pass-Through NRG Oncology Foundation Inc.	93.395	UofM - Yr.1	6,933	-	-		6,933	-
Pass-Through Tufts University	93.395	5010958-SERV	89,216	-	-		89,216	-
Pass-Through University of North Texas Health Science	93.395	RF00021-2017-0317	3,807	-	-		3,807	-
Pass-Through University of Texas at San Antonio	93.395	159967/159050	198,356	-	-		198,356	-
Cancer Treatment Research	93.395		3,052	-	-		3,052	-
Cancer Biology Research	93.396		381,364	-	-		381,364	-
Pass-Through Glycomantra, Inc.	93.396	Glycomantra/UMBC RA	61,665	-	-		61,665	-
Pass-Through Massachusetts Institute of Technology	93.396	5710004021	51,938	-	-		51,938	-
Pass-Through Massachusetts Institute of Technology	93.396	5710004166	95,446	-	-		95,446	-
Pass-Through University of Pittsburgh	93.396	469101000000	17,650	-	-		17,650	-
Pass-Through University of Southern California	93.396	65475735	155,691	-	-		155,691	-
Cancer Centers Support Grants	93.397		-	-	-		-	-
Pass-Through Children's Hosp/Philadelphia	93.397	ANHL1131	3,100	-	-		3,100	-
Pass-Through Creatv MicroTech Incorporated	93.397	Protocol# S0820	61	-	-		61	-
Pass-Through The Ohio State University Research Found	93.397	DO NOT USE	579	-	-		579	-
Pass-Through Washington University	93.397	WU-16-213	25,327	-	-		25,327	-
Pass-Through Washington University	93.397	WU-17-124	47,141	-	-		47,141	-
Cancer Research Manpower	93.398		8,636	-	-		8,636	-
NON-ACA/PPHF--Building Capacity of the Public Health System to Improve			-	-	-		-	-
Population Health through National Nonprofit Organizations	93.424		-	-	-		-	-
Pass-Through ChangeLab Solutions	93.424	MCSA0123-1	-	-	5,052		5,052	-
Pass-Through ChangeLab Solutions	93.424	CDC7019-0-0123-1	-	-	175,575		175,575	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		345,809	-	-		345,809	113,355
Pass-Through Carnegie Mellon University	93.433	1090476-370147	62,837	-	-		62,837	-
Pass-Through Carnegie Mellon University	93.433	1090442-364987	105,940	-	-		105,940	-
Food Safety and Security Monitoring Project	93.448		-	-	186,449		186,449	-
Maternal, Infant, and Early Childhood Home Visiting Cluster								
Affordable Care Act (ACA) - Maternal, Infant, and Early Childhood Home Visiting Program	93.505		-	-	7,786,964		7,786,964	2,777,399
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870		-	-	538		538	-
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			-	-		\$ 7,787,502		
Affordable Care Act	93.511		-	-	207,002		207,002	-
Affordable Healthcare	93.519		-	-	43,239		43,239	-
Affordable Care Act Building Epidemiology Lab	93.521		-	-	1,556,900		1,556,900	549,564
Oral Health - Apha the Power of Policy	93.524		-	-	233,341		233,341	-
Affordable Care Act (ACA) Childhood Obesity Research Demonstration	93.535		-	-	-		-	-
Pass-Through University of Houston	93.535	R130042	25,869	-	-		25,869	-
Immunization Grant Prevent and Public Health	93.539		-	-	2,830,670		2,830,670	-
Abandoned Infants	93.551		-	-	-		-	-
Pass-Through Children and Families First	93.551	90-CB-0185	16,774	-	-		16,774	-
Promoting Safe and Stable Families	93.556		-	-	3,783,762		3,783,762	-
Pass-Through Baltimore City Dept. Social Services	93.556	BCDSS/AFS-15-012-A1	-	-	20,295		20,295	-
TANF Cluster								
Temporary Assistance for Needy Families (TANF)	93.558		-	-	204,180,638		204,180,638	271,043
Pass-Through LMB Washington County	93.558	SG800493	-	-	272,389		272,389	-
Total TANF Cluster			-	-		204,453,027		

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Child Support Enforcement (CSE)	93.563		\$ -	\$ -	\$ 85,187,030		\$ 85,187,030	\$ -
Refugee and Entrant Assistance: State Administered Programs	93.566		-	-	8,834,947		8,834,947	-
Pass-Through MD State Department of Human Resources - Refugee and Entrant Assistance - State Administered Programs	93.566	FIA/ORA-17-482-A1,A2	-	-	326,495		326,495	-
Pass-Through MD State Department of Human Resources - Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	FIA/ORA-17-487	-	-	243,013		243,013	-
Low-Income Home Energy Assistance (LIHEAP)	93.568		-	-	78,585,444		78,585,444	-
Community Services Block Grant (CSBG)	93.569		-	-	8,531,062		8,531,062	-
CCDF Cluster								
Child Care and Development Block Grant	93.575		-	-	26,669,658		26,669,658	-
Pass-Through MD Family Network	93.575	G1501MDCCDF	-	-	138,833		138,833	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		-	-	49,408,320		49,408,320	-
Total CCDF Cluster			-	-		\$ 76,216,811		
Refugee and Entrant Assistance: Discretionary Grants	93.576		-	-	361,662		361,662	22,686
Targeted Assist	93.584		-	-	763,387		763,387	-
Pass-Through MD State Department of Human Resources - Refugee and Entrant Assistance - Targeted Assistance	93.584	FIA/TAP-17-480	-	-	7,736		7,736	-
State Court Improvement Program	93.586		-	-	568,313		568,313	-
Grants to States for Access and Visitation Programs	93.597		-	-	164,398		164,398	-
Education and Training Vouchers	93.599		-	-	373,058		373,058	-
Head Start Program	93.600		-	-	73,843		73,843	-
Pass Through - Maryland Family Network	93.600	03CH3307	-	-	514,098		514,098	-
Health Care Innovation Awards (HCIA)	93.610		-	-	-		-	-
Pass-Through Johns Hopkins University	93.610	2002423967	-	-	140,058		140,058	-
Voting Access for Individual with Disabilities	93.617		-	-	63,337		63,337	-
State Innovation Models	93.624		-	-	1,498,509		1,498,509	344,238
Development Disabilities Basic Support and Advocacy Grants	93.630		-	-	921,489		921,489	-
Developmental Disabilities Projects of National Significance	93.631		-	-	654		654	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	-	-		-	-
Pass-Through MD Center for Developmental Disabilities	93.632	PO# 900018	-	-	29,193		29,193	-
ACA - Transforming Clinical Practice Initiative: Practice Transformation Networks (PTNs)	93.638		-	-	-		-	-
Pass-Through New Jersey Innovation Institute	93.638	NJ11380G15	364,691	-	-		364,691	181,501
Children's Justice Grants to States	93.643		-	-	245,256		245,256	207,644
Child Welfare Services: State Grants	93.645		-	-	3,776,558		3,776,558	-
Social Services Research and Demonstration	93.647		-	-	-		-	-
Pass-Through Child Trends	93.647	14010123	36,798	-	-		36,798	-
Pass-Through Emory University Hospital	93.647	Subawrd # S624236	14,751	-	-		14,751	-
Child Welfare Research Training or Demonstration	93.648		-	-	-		-	-
Pass-Through Rsch Foundation of SUNY, University at Albany	93.648	Awd #1128024-6-72851	42,518	-	-		42,518	-
Pass-Through Rsch Foundation of SUNY, University at Albany	93.648	1135853-6-76397	132,008	-	-		132,008	-
Adoption Opportunities	93.652		-	-	-		-	-
Pass-Through CASE, Center for Adoption Support and Education	93.652	90CO1121-02-00	280,065	-	-		280,065	117,694
Pass-Through CASE, Center for Adoption Support and Education	93.652	90C01121-02-03	548,890	-	-		548,890	-
Foster Care: Title IV-E	93.658		-	-	65,064,865		65,064,865	-
Adoption Assistance	93.659		-	-	20,334,280		20,334,280	-
Social Services Block Grant (SSBG)	93.667		-	-	52,535,107		52,535,107	-
Child Abuse and Neglect State Grants	93.669		-	-	411,450		411,450	-
Child Abuse and Neglect Discretionary Activities	93.670		2,587	-	-		2,587	-
Family Violence Prevention and Services/Grants for Battered Women's Shelters: States & Indian Tribes	93.671		-	-	1,808,691		1,808,691	1,743,342
Chafee Foster Care Independent Living	93.674		-	-	693,521		693,521	-
PPHF 2016 Increasing HPV Vaccine Coverg	93.733		-	-	19,093		19,093	-
Chronic Disease Self-Management Education	93.734		-	-	14,018		14,018	-
Public Health Approaches Ensuring Quitline	93.735		-	-	263,474		263,474	107,708
Behavioral Risk Factor Surveillance Sys	93.745		-	-	195,023		195,023	85,756
NAT Breast and Cancer Early Detection (NBCCEDP)	93.752		-	-	655,234		655,234	170,192
Childhood Lead Poisoning Prevention (YR 1 of 3)	93.753		-	-	266,478		266,478	-
Healthiest MD Sus/Enhance Health (PPHF)	93.757		-	-	3,542,445		3,542,445	2,539,149

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Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Prevent Health and Health Service Block Grant - PPHF	93.758		\$ -	\$ -	\$ 2,890,421		\$ 2,890,421	\$ 1,558,999
State Children's Insurance Program (CHIP)	93.767		-	-	258,576,467		258,576,467	1,394,477
Medicaid Cluster								
State Medicaid Fraud Control Units	93.775		-	-	3,182,606		3,182,606	-
State Survey and Certification of Health Care Providers and Suppliers	93.777		-	-	6,655,711		6,655,711	707,394
Medical Assistance Program (Medicaid)	93.778		-	-	6,970,813,114		6,970,813,114	34,929,367
Pass-Through Behavioral Health Administration, DHMH	93.778	17-17270GM00B7400168	-	-	252,173		252,173	-
Medical Assistance Program (Medicaid)	93.778		-	-	11,464		11,464	-
Total Medicaid Cluster								
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		-	-		\$ 6,980,915,068		
Pass-Through Allegheny Science and Technology Corporation	93.779	CMS289C-1035-01	207,724	-	-		207,724	-
Pass-Through Econometrica, Inc	93.779	2250-000-UMCIPS	720	-	-		720	-
Alternatives to Psychiatric Residential Treatment Facilities for Children	93.789		-	-	61,408		61,408	-
Money Follows the Person Rebalancing Demonstration	93.791		-	-	7,709,926		7,709,926	-
Increase Colorectal Cancer Screening	93.800		-	-	527,186		527,186	354,390
ELC Supplement for Domestic Ebola Resp	93.815		-	-	279,559		279,559	-
HPP Ebola Preparedness and Response	93.817		-	-	2,675,268		2,675,268	2,498,745
Cardiovascular Diseases Research	93.837		846,954	-	-		846,954	-
Pass-Through Capricor Therapeutics	93.837	HLHS	119,823	-	-		119,823	-
Pass-Through Case Western Reserve University	93.837	RES511860	70,925	-	-		70,925	-
Pass-Through Johns Hopkins University	93.837	(200)1267223/3001106	41,672	-	-		41,672	-
Pass-Through Massachusetts General Hospital	93.837	5U01HL123336-03	1,180	-	-		1,180	-
Pass-Through Mount Sinai	93.837	5U01HL088942	616	-	-		616	-
Pass-Through Mount Sinai	93.837	ISMMS 0255-3106-4605	2,713	-	-		2,713	-
Pass-Through Mount Sinai	93.837	U01HL088942	2,815	-	-		2,815	-
Pass-Through National Marrow Donor Program	93.837	Protocol # 1102	2,801	-	-		2,801	-
Pass-Through Ohio State University	93.837	60060457	20,240	-	-		20,240	-
Pass-Through The Ohio State University Research Foundation	93.837	60048444	2,398	-	-		2,398	-
Pass-Through The Ohio State University Research Foundation	93.837	RGM113262A	25,999	-	-		25,999	-
Pass-Through University of Louisville Research Foundation	93.837	ULRF 15-0951	113,757	-	-		113,757	-
Pass-Through University of Kentucky	93.837	3200000734-17-064	1,408	-	-		1,408	-
Pass-Through University of Texas Health Science Center	93.837	0010667C	126,936	-	-		126,936	-
Pass-Through Vanderbilt University	93.837	VUMC 36465	163,346	-	-		163,346	-
Cardiovascular Diseases Research	93.837		137,800	-	-		137,800	-
Lung Diseases Research	93.838		51,209	-	-		51,209	-
Pass-Through Baylor College of Medicine	93.838	4R01 HL112516-05	34,965	-	-		34,965	-
Pass-Through Children's Hospital Boston	93.838	74159	15,271	-	-		15,271	-
Blood Diseases and Resources Research	93.839		855,666	-	-		855,666	341,937
Pass-Through Johns Hopkins University	93.839	2003228860	16,280	-	-		16,280	-
Pass-Through Lehigh University	93.839	543523-78001	8,304	-	-		8,304	-
Pass-Through University of Pittsburgh	93.839	0020637(411821-1)	78,466	-	-		78,466	-
Pass-Through Vanderbilt University	93.839	VUMC 59482	37,688	-	-		37,688	-
Pass-Through Virginia Commonwealth University	93.839	FP00003675-SA006	113,149	-	-		113,149	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		127,178	-	-		127,178	121,520
Pass-Through Children's Hospital of Philadelphia	93.846	27007-3209440821/ 962504 - RSUB	1,913	-	-		1,913	-
Pass-Through Children's Hospital of Philadelphia	93.846	3209110617-P/962474	285,675	-	-		285,675	-
Pass-Through East Carolina University	93.846	A16-0052-S001	29,474	-	-		29,474	-
Pass-Through George Mason University	93.846	E2035481	110,090	-	-		110,090	-
Pass-Through Harvard University	93.846	227032	17,929	-	-		17,929	-
Pass-Through Johns Hopkins University	93.846	2002376511	20,281	-	-		20,281	-
Pass-Through Johns Hopkins University	93.846	2003039366	31,837	-	-		31,837	-
Pass-Through Johns Hopkins University	93.846	PTE#1R01AR069572-01	39,690	-	-		39,690	-
Pass-Through New York Univ/Medical Center	93.846	12-01091	596	-	-		596	-
Pass-Through New York Univ/Medical Center	93.846	5R01AR052873	127,992	-	-		127,992	-
Pass-Through University of Arizona	93.846	Sub No# 264342	175,261	-	-		175,261	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		781,977	-	-		781,977	44,621
Pass-Through Baylor College of Medicine	93.847	102228597	143	-	-		143	-
Pass-Through Baylor College of Medicine	93.847	7000000030	41,879	-	-		41,879	-
Pass-Through Case Western Reserve University	93.847	RES510029	806	-	-		806	-
Pass-Through Case Western Reserve University	93.847	RES509479	13,917	-	-		13,917	-
Pass-Through Case Western Reserve University	93.847	RES511134	99,946	-	-		99,946	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through Children's Hosp/Philadelphia	93.847	Activity # 330182	\$ 2,533	\$ -	\$ -		\$ 2,533	\$ -
Pass-Through Georgetown University	93.847	GR410782	67,724	-	-		67,724	-
Pass-Through Johns Hopkins University	93.847	2001721377	312	-	-		312	-
Pass-Through Johns Hopkins University	93.847	2002022843	1,302	-	-		1,302	-
Pass-Through Johns Hopkins University	93.847	2000441836/38/39/40	1,998	-	-		1,998	-
Pass-Through Johns Hopkins University	93.847	2002977605/6,2003121406	2,094	-	-		2,094	-
Pass-Through Johns Hopkins University	93.847	5R01DK102910-03	11,372	-	-		11,372	-
Pass-Through Johns Hopkins University	93.847	2003075091	12,331	-	-		12,331	-
Pass-Through Johns Hopkins University	93.847	155342439	19,977	-	-		19,977	-
Pass-Through Johns Hopkins University	93.847	FAIN# P60DK079637	167,497	-	-		167,497	-
Pass-Through Johns Hopkins University	93.847	2003073933	301,947	-	-		301,947	-
Pass-Through Johns Hopkins University	93.847	2002977603/04/08	310,454	-	-		310,454	-
Pass-Through Miriam Hospitals	93.847	sub# 710-9197	5,259	-	-		5,259	-
Pass-Through Miriam Hospitals	93.847	PTE#710-9197	26,608	-	-		26,608	-
Pass-Through Temple University	93.847	257179	34,725	-	-		34,725	-
Pass-Through University of Arizona	93.847	Subaward#: 162224	832	-	-		832	-
Pass-Through University of Cincinnati	93.847	009997-002	14,412	-	-		14,412	-
Pass-Through University of Michigan - Ann Arbor	93.847	R01DK106621	23,007	-	-		23,007	-
Pass-Through University of Michigan - Ann Arbor	93.847	3004195230	23,709	-	-		23,709	-
Pass-Through University of North Carolina at Chapel Hill	93.847	5-31689	42,129	-	-		42,129	-
Pass-Through Vanderbilt University	93.847	VUMC 40290	333,391	-	-		333,391	-
Kidney Diseases, Urology and Hematology Research	93.849		49,354	-	-		49,354	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		350,985	-	49,075		400,060	-
Pass-Through Beth Israel Deaconess Medical Center	93.853	01027587	42	-	-		42	-
Pass-Through Columbia University	93.853	4(GG010432-01)	44,964	-	-		44,964	-
Pass-Through Johns Hopkins University	93.853	2002228642	770	-	-		770	-
Pass-Through Johns Hopkins University	93.853	2000727400	3,531	-	-		3,531	-
Pass-Through Johns Hopkins University	93.853	2003062408	8,440	-	-		8,440	-
Pass-Through Johns Hopkins University	93.853	2003137105	29,048	-	-		29,048	-
Pass-Through Johns Hopkins University	93.853	NS080824	41,185	-	-		41,185	-
Pass-Through Johns Hopkins University	93.853	2003036226	69,518	-	-		69,518	-
Pass-Through Massachusetts General Hospital	93.853	226396	6,023	-	-		6,023	-
Pass-Through Massachusetts General Hospital	93.853	Subaward No 226025	183,833	-	-		183,833	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-187276-04	30,565	-	-		30,565	-
Pass-Through Mayo Clinic Jacksonville	93.853	5U01NS080168-03	240,320	-	-		240,320	-
Pass-Through Northwestern University Medical School	93.853	60036745 UMD	23,777	-	-		23,777	-
Pass-Through University of California	93.853	Subaward # 7897sc	53,992	-	-		53,992	-
Pass-Through University of Cincinnati	93.853	006883	15,785	-	-		15,785	-
Pass-Through University of Cincinnati	93.853	010333-002	86,700	-	-		86,700	-
Pass-Through University of Michigan Medical School	93.853	SUBK00004104-ESETT	9,240	-	-		9,240	-
Pass-Through University of Minnesota	93.853	N004688802	11,926	-	-		11,926	-
Pass-Through University of Pittsburgh	93.853	0043427 (125019-2)	125,392	-	-		125,392	-
Pass-Through University of Washington	93.853	UWSC9786	610	-	-		610	-
Pass-Through Virginia Commonwealth University	93.853	PT112509SC107209	81,233	-	-		81,233	-
Allergy and Infectious Diseases Research	93.855		6,843,085	-	-		6,843,085	605,526
Pass-Through Albany Medical College	93.855	515476-UMB	296,043	-	-		296,043	-
Pass-Through Benaroya Research Institute	93.855	FY16ITN021	9,674	-	-		9,674	-
Pass-Through Board of Trustees of the Leland Stanford Junior University	93.855	61282000000000	116,958	-	-		116,958	-
Pass-Through Columbia University	93.855	1GG012736-02	6,979	-	-		6,979	-
Pass-Through Duke Clinical Research Institute	93.855	2038240	19,455	-	-		19,455	-
Pass-Through Duke Clinical Research Institute	93.855	2038097	19,456	-	-		19,456	-
Pass-Through Duke Clinical Research Institute	93.855	203-8411	20,932	-	-		20,932	-
Pass-Through Duke University	93.855	2035709	18,466	-	-		18,466	-
Pass-Through Duke University	93.855	2035048	66,935	-	-		66,935	-
Pass-Through Duke University	93.855	2035381	157,615	-	-		157,615	-
Pass-Through Duke University	93.855	2035382	341,817	-	-		341,817	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	871889	37,139	-	-		37,139	-
Pass-Through Georgetown University	93.855	GR412398	7,707	-	-		7,707	-
Pass-Through Henry M. Jackson Foundation	93.855	3475	64,721	-	-		64,721	-
Pass-Through Johns Hopkins School of Public Health	93.855	2000979320	184,934	-	-		184,934	-
Pass-Through Johns Hopkins University	93.855	2001250017	12,831	-	-		12,831	-
Pass-Through Johns Hopkins University	93.855	2003443759	23,316	-	-		23,316	-

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Pass-Through Michigan State University	93.855	PTE# 1U01AI126610-01	\$ 7,228	\$ -	\$ -		\$ 7,228	\$ -
Pass-Through Michigan State University	93.855	U19AI089683	10,603	-	-		10,603	-
Pass-Through Michigan State University	93.855	PTE# U19AI089683	125,763	-	-		125,763	-
Pass-Through New York Medical College	93.855	122580	15,219	-	-		15,219	-
Pass-Through New York Medical College	93.855	122581	24,077	-	-		24,077	-
Pass-Through Planet Biotechnology, Inc.	93.855	2R44 114023-02A1	211,019	-	-		211,019	-
Pass-Through Profectus Biosciences	93.855	1R44AI102702	26,236	-	-		26,236	-
Pass-Through Rakta Therapeutics, Inc.	93.855	2015-002	94,178	-	-		94,178	-
Pass-Through Seattle Children's Research Institute	93.855	11417SUB	1,161	-	-		1,161	-
Pass-Through Sri International	93.855	138000031	20	-	-		20	-
Pass-Through Stanford University	93.855	61212686-2891	188,353	-	-		188,353	-
Pass-Through Texas A&M University	93.855	S162369	47,790	-	-		47,790	-
Pass-Through UCLA	93.855	30636-UMB	18,594	-	-		18,594	-
Pass-Through University of Louisville Research Foundation	93.855	ULRF 14-0588C2-03	5,566	-	-		5,566	-
Pass-Through University of Louisville Research Foundation	93.855	U19AI113182	34,077	-	-		34,077	-
Pass-Through University of New York at Buffalo	93.855	R989492	8,736	-	-		8,736	-
Pass-Through University of New York at Buffalo	93.855	R1033274	28,540	-	-		28,540	-
Pass-Through University of Alabama at Birmingham	93.855	000510933-001	138,910	-	-		138,910	-
Pass-Through University of Buffalo	93.855	R1032068	13,106	-	-		13,106	-
Pass-Through University of California	93.855	9935sc	17,352	-	-		17,352	-
Pass-Through University of California	93.855	9256SC	25,423	-	-		25,423	-
Pass-Through University of California	93.855	8656sc	50,631	-	-		50,631	-
Pass-Through University of California, Davis	93.855	201403885-01	90,341	-	-		90,341	-
Pass-Through University of Cincinnati	93.855	010182-004	24,171	-	-		24,171	-
Pass-Through University of Cincinnati	93.855	010182-002	75,921	-	-		75,921	-
Pass-Through University of Delaware	93.855	35818	43,571	-	-		43,571	-
Pass-Through University of North Carolina at Chapel Hill	93.855	5101163	31,513	-	-		31,513	-
Pass-Through University of Pennsylvania	93.855	1U19AI131130-01	4,556	-	-		4,556	-
Pass-Through University of Pittsburgh	93.855	0032126 (124283-1)	12,986	-	-		12,986	-
Pass-Through University of Pittsburgh	93.855	9011951 (126470-1)	50,366	-	-		50,366	-
Pass-Through University of Pittsburgh	93.855	9011951 128469-1	201,709	-	-		201,709	-
Pass-Through University of Texas - Health Science Center at Houston	93.855	0010646A	294,153	-	-		294,153	-
Pass-Through University of Vermont	93.855	30044SUB51961	90,180	-	-		90,180	-
Allergy and Infectious Diseases Research	93.855		337,033	-	-		337,033	-
Biomedical Research and Research Training	93.859		8,875,859	-	38,864		8,914,723	718,083
Pass-Through Arizona State University	93.859	17-019	77,556	-	-		77,556	-
Pass-Through Dartmouth College	93.859	1R01GM106000-01	133,575	-	-		133,575	-
Pass-Through Deurion LLC	93.859	1R43GM113591-02-SUB2	44,725	-	-		44,725	-
Pass-Through George Washington University	93.859	16S15	68,219	-	-		68,219	-
Pass-Through Indiana University	93.859	5R01GM111695	7,293	-	-		7,293	-
Pass-Through Texas A&M University	93.859	06-S150632	162,596	-	-		162,596	-
Pass-Through The Scripps Research Institute	93.859	5-53211	11,285	-	-		11,285	-
Pass-Through The Scripps Research Institute	93.859	5R01GM089820-08	52,571	-	-		52,571	-
Pass-Through University of Chicago	93.859	FP041028-03	187,849	-	-		187,849	-
Pass-Through University of Florida	93.859	UFDSP00010715	59,176	-	-		59,176	-
Pass-Through University of Michigan	93.859	3004135042	78,278	-	-		78,278	-
Pass-Through University of Michigan	93.859	3002517657	118,058	-	-		118,058	-
Pass-Through University of Michigan	93.859	3004135050	290,779	-	-		290,779	-
Pass-Through University of North Carolina at Chapel Hill	93.859	Subaward # 5050225	16,241	-	-		16,241	-
Pass-Through University of North Carolina at Chapel Hill	93.859	5050225	60,686	-	-		60,686	-
Pass-Through University of Pennsylvania	93.859	568083	9,300	-	-		9,300	-
Pass-Through University of Pittsburgh	93.859	0026281(128405-3)	12,104	-	-		12,104	-
Pass-Through University of Wisconsin-Madison	93.859	683K631	21,806	-	-		21,806	-
Pass-Through Virginia Commonwealth University	93.859	PT109100-SC106829	525,865	-	-		525,865	-
Biomedical Research and Research Training	93.859		233,672	-	-		233,672	-
Biomedical Research and Research Training	93.859		16,942	-	-		16,942	-
Biomedical Research and Research Training	93.859		80,516	-	-		80,516	-
Biomedical Research and Research Training	93.859		-	-	98,721		98,721	-
Child Health and Human Development Extramural Research	93.865		3,426,539	-	-		3,426,539	1,297,400
Pass-Through George Washington University	93.865	15-M28	19,320	-	-		19,320	-
Pass-Through Johns Hopkins University	93.865	PTE#R01HD087407	5,771	-	-		5,771	-
Pass-Through Johns Hopkins University	93.865	2003164523	32,712	-	-		32,712	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through University of California - Irvine	93.865	20153234	\$ 211,203	\$ -	\$ -		\$ 211,203	\$ -
Pass-Through University of Kansas Center for Research	93.865	R01HD077260	19,891	-	-		19,891	-
Pass-Through University of Kansas Center for Research	93.865	FY2014-065-M2	80,131	-	-		80,131	-
Pass-Through University of Notre Dame	93.865	202253UMD	15,585	-	-		15,585	-
Pass-Through University of Pennsylvania	93.865	3257587	2,443	-	-		2,443	-
Pass-Through University of Texas at San Antonio	93.865	161409-156196	9,792	-	-		9,792	-
Pass-Through University of Vermont	93.865	27804SUB52185	29,800	-	-		29,800	-
Pass-Through University of Vermont	93.865	31095 SUB52205	29,897	-	-		29,897	-
Pass-Through Virginia Commonwealth University	93.865	PD303317-sc107184	56,888	-	-		56,888	-
Child Health and Human Development Extramural Research	93.865		90,882	-	-		90,882	-
Aging Research	93.866		2,244,658	-	-		2,244,658	176,897
Pass-Through Brigham and Womens Hospital	93.866	113340	26,676	-	-		26,676	-
Pass-Through Brigham and Womens Hospital	93.866	111014	34,615	-	-		34,615	-
Pass-Through Tulane University/Public Hlth	93.866	554024-15/16	11,584	-	-		11,584	-
Pass-Through Tulane University/Public Hlth	93.866	TUL-HSC-554024-15/16	12,919	-	-		12,919	-
Pass-Through Tulane University/Public Hlth	93.866	TUL-HSC-465-13/14	13,449	-	-		13,449	-
Pass-Through University of Massachusetts Medical School	93.866	WA00234591/RFS201509	56,785	-	-		56,785	-
Pass-Through University of North Carolina-Chapel Hill	93.866	5031772	4,444	-	-		4,444	-
Pass-Through University of Pittsburgh	93.866	0038415(125159-3)	16,922	-	-		16,922	-
Pass-Through University of Pittsburgh	93.866	0040521 (128113-2)	17,201	-	-		17,201	-
Pass-Through Vanderbilt University	93.866	6R01AG035117-06	10,772	-	-		10,772	-
Vision Research	93.867		1,950,698	-	-		1,950,698	448,726
Pass-Through Johns Hopkins University	93.867	2003370123	43,826	-	-		43,826	-
Pass-Through Johns Hopkins University	93.867	2002896506	195,235	-	-		195,235	-
Pass-Through New York Univ/Medical Center	93.867	16-A0-00-0005168-01	12,097	-	-		12,097	-
Pass-Through University of Miami	93.867	667816	8,254	-	-		8,254	-
Pass-Through Washington University	93.867	Subaward # WU-16-124	1,082	-	-		1,082	-
Pass-Through Washington University	93.867	WU-16-124-MOD-1	3,528	-	-		3,528	-
Oral Health and Chronic Disease Coll Mod	93.875		-	-	117,148		117,148	92,762
NARMS - Retail Food Surveillance	93.876		-	-	30,592		30,592	-
Medical Library Assistance	93.879		-	-	-		-	-
Pass-Through University of Washington	93.879	BPO5425	18,968	-	-		18,968	-
National Bioterrorism Hospital Preparedness	93.889		-	-	4,509,318		4,509,318	2,121,510
Rural Health Outreach – Rural Network Development Program	93.912		-	-	226,941		226,941	-
Grants to States for Operation of Offices of Rural Health	93.913		-	-	190,603		190,603	-
HIV Emergency Relief Project Grants	93.914		147,371	-	-		147,371	-
Pass-Through Associated Black Charities	93.914	16-2616-002	-	-	15		15	-
Pass-Through Associated Black Charities	93.914	15-2466-007	-	-	136		136	-
Pass-Through Associated Black Charities	93.914	17-2616-01E	-	-	139		139	-
Pass-Through Associated Black Charities	93.914	17-2616-007	-	-	473		473	-
Pass-Through Associated Black Charities	93.914	16-2616-01E	-	-	676		676	-
Pass-Through Associated Black Charities	93.914	15-2441-35S	-	-	2,000		2,000	-
Pass-Through Associated Black Charities	93.914	17-2465-NO1	-	-	2,101		2,101	-
Pass-Through Associated Black Charities	93.914	16-2616-03F	-	-	4,002		4,002	-
Pass-Through Associated Black Charities	93.914	17-2616-020	-	-	5,000		5,000	-
Pass-Through Associated Black Charities	93.914	16-2616 CO2	-	-	7,888		7,888	-
Pass-Through Associated Black Charities	93.914	16-2616-007	-	-	8,700		8,700	-
Pass-Through Associated Black Charities	93.914	17-2616-016	-	-	8,908		8,908	-
Pass-Through Associated Black Charities	93.914	16-2616-MC2	-	-	12,388		12,388	-
Pass-Through Associated Black Charities	93.914	17-2618-MC2	-	-	12,499		12,499	-
Pass-Through Associated Black Charities	93.914	16-2616-020	-	-	14,465		14,465	-
Pass-Through Associated Black Charities	93.914	17-2467-019	-	-	17,231		17,231	-
Pass-Through Associated Black Charities	93.914	16-2617-004	-	-	18,811		18,811	-
Pass-Through Associated Black Charities	93.914	17-2467-03F	-	-	19,663		19,663	-
Pass-Through Associated Black Charities	93.914	17-2467-01A	-	-	21,223		21,223	-
Pass-Through Associated Black Charities	93.914	16-2616-SA1	-	-	21,570		21,570	-
Pass-Through Associated Black Charities	93.914	17-2467-002	-	-	21,791		21,791	-
Pass-Through Associated Black Charities	93.914	17-2465-01A	-	-	26,898		26,898	-
Pass-Through Associated Black Charities	93.914	17-2441-35S	-	-	28,712		28,712	-
Pass-Through Associated Black Charities	93.914	16-2616 N01	-	-	34,096		34,096	-
Pass-Through Associated Black Charities	93.914	16-2616 MH1	-	-	34,752		34,752	-
Pass-Through Associated Black Charities	93.914	16-2616-016	-	-	35,331		35,331	-

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Pass-Through Associated Black Charities	93.914	16-2467-019	\$ -	\$ -	\$ 35,368		\$ 35,368	\$ -
Pass-Through Associated Black Charities	93.914	17-2465-002	-	-	37,950		37,950	-
Pass-Through Associated Black Charities	93.914	17-2465-01B	-	-	40,462		40,462	-
Pass-Through Associated Black Charities	93.914	17-2616-03G	-	-	44,009		44,009	-
Pass-Through Associated Black Charities	93.914	16-2467-01A	-	-	49,258		49,258	-
Pass-Through Associated Black Charities	93.914	16-2467-03F	-	-	50,084		50,084	-
Pass-Through Associated Black Charities	93.914	16-2467-002	-	-	53,386		53,386	-
Pass-Through Associated Black Charities	93.914	17-2441-006	-	-	56,786		56,786	-
Pass-Through Associated Black Charities	93.914	16-2617-009	-	-	64,272		64,272	-
Pass-Through Associated Black Charities	93.914	16-2465-01A	-	-	70,055		70,055	-
Pass-Through Associated Black Charities	93.914	16-2465-01B	-	-	77,429		77,429	-
Pass-Through Associated Black Charities	93.914	16-2616-01B	-	-	92,315		92,315	-
Pass-Through Associated Black Charities	93.914	16-2465-002	-	-	104,079		104,079	-
Pass-Through Associated Black Charities	93.914	16-2616-018	-	-	114,628		114,628	-
Pass-Through Associated Black Charities	93.914	16-2441-35S	-	-	130,576		130,576	-
Pass-Through Associated Black Charities	93.914	17-2616-01A	-	-	172,982		172,982	-
Pass-Through Associated Black Charities	93.914	16-2441-006	-	-	231,577		231,577	-
Pass-Through Associated Black Charities	93.914	16-2616-01A	-	-	506,534		506,534	-
Pass-Through Associated Black Charities	93.914	16-2423-31S	-	-	517,105		517,105	-
Pass-Through PG County Health Department	93.914	CE703282	-	-	310,637		310,637	-
HIV Care Formula Grants	93.917		-	-	36,719,103		36,719,103	12,012,882
Public Health Service Act - AIDS	93.938		-	-	49,019		49,019	-
HIV Prevention Activities: Health Department Based	93.940		-	-	6,642,154		6,642,154	3,548,452
Pass-Through Baltimore City Health Dept.	93.940	5NU62P5005009-02-00	-	-	56,801		56,801	-
Pass-Through Baltimore City Health Dept.	93.940	37596	-	-	73,735		73,735	-
Pass-Through Baltimore City Health Dept.	93.940	1U62PS005020-01	-	-	81,249		81,249	-
Pass-Through Baltimore City Health Dept.	93.940	IU62P5005009-01	-	-	108,537		108,537	-
Pass-Through Baltimore City Health Dept.	93.940	37256	-	-	111,915		111,915	-
Pass-Through Baltimore City Health Dept.	93.940	5U62PS003640-04	-	-	124,454		124,454	-
Pass-Through Baltimore City Health Dept.	93.940	37235	-	-	132,703		132,703	-
Pass-Through Baltimore City Health Dept.	93.940	37868	-	-	170,953		170,953	-
HIV Prevention Activities: Health Department Based	93.940		-	-	80,285		80,285	-
HIV/AIDS Surveillance	93.944		-	-	1,665,653		1,665,653	-
Assistance Programs for Chronic Disease Prevention and Control	93.945		-	-	1,134,971		1,134,971	577,618
Pregnancy Risk Assessment	93.946		-	-	194,028		194,028	-
Trauma Care Systems Planning and Development	93.952		-	-	-		-	-
Pass-Through Maine Behavioral Healthcare	93.952	HHS-2016-ACF-ACYF-EV1163	-	-	485		485	-
Block Grants for Community Mental Health Services	93.958		-	-	8,900,380		8,900,380	5,916,888
Pass-Through Behavioral Health System Baltimore	93.958	CONTRACT #50	-	-	1,878		1,878	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	-	33,609,594		33,609,594	28,510,371
Pass-Through Behavioral Health Administration, DHMH	93.959	17-17468G	101,425	-	-		101,425	-
Pass-Through Behavioral Health Administration, DHMH	93.959	OPASS 17-17189G	-	-	349,623		349,623	-
Pass-Through Behavioral Health System Baltimore	93.959	PW-50A-UMB	-	-	59,538		59,538	-
Pass-Through Dep. of Health and Human Services Office of Substance Abuse and Mental Health Administration	93.959	395652/20	-	-	651,601		651,601	-
PPHF Geriatric Education Centers	93.969		-	-	-		-	-
Pass-Through Johns Hopkins University	93.969	PO # 2002692355	-	-	5,423		5,423	-
Pass-Through Johns Hopkins University	93.969	duns#188435911	-	-	56,413		56,413	-
Preventive Health Services: Sexually Transmitted Diseases Control Grants	93.977		-	-	1,412,059		1,412,059	681,695
Maternal and Child Health Services Block Grant to the States	93.994		-	-	9,864,292		9,864,292	5,243,885
Center for Disease Control and Prevention	93.IPA		-	-	44,198		44,198	-
Food and Drug Administration	93.IPA		-	-	24,713		24,713	-
Intergovernmental Personnel Act (IPA) Mobility Program	93.IPA		-	-	146,337		146,337	-
National Institute of Health	93.IPA		-	-	100,081		100,081	-
Administration for Children and Families	93.RD		1,945,405	-	-		1,945,405	371,268
Administration for Community Living, HHS	93.RD		104,669	-	-		104,669	-
Agency for Healthcare Research Quality	93.RD		2,739,758	-	-		2,739,758	843,583
Center for Disease Control and Prevention	93.RD		15,170,076	-	-		15,170,076	2,106,793
Department of Health and Human Services	93.RD		16,141	-	-		16,141	-
DHHS-NIH-Biomedical Research & Training	93.RD		56,914	-	-		56,914	-
Food and Drug Administration	93.RD		1,151,092	-	-		1,151,092	176,838
Health Resources and Services Administration	93.RD		776,782	-	-	184,875	961,657	288,595

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
National Institute of Health	93.RD		\$ 141,718,227	\$ -	\$ 2,133,631		\$ 143,851,858	\$ 20,968,058
National Institutes of Health	93.RD		135,208	-	-		135,208	-
Substance Abuse and Mental Health Services Administration	93.RD		395,381	-	-		395,381	-
Pass-Through Aeolus Pharmaceuticals, Inc.	93.RD	CLIN007	136,115	-	-		136,115	-
Pass-Through Anne Arundel County Md.	93.RD	Agr # 10035	26,685	-	-		26,685	-
Pass-Through Baltimore City Health Dept.	93.RD	37625	81,339	-	-		81,339	-
Pass-Through Brigham and Womens Hospital	93.RD	CALGB/Alliance for	78,908	-	-		78,908	-
Pass-Through Countervail Corporation	93.RD	105460-0005	107,414	-	-		107,414	-
Pass-Through Duke University	93.RD	201316	9,808	-	-		9,808	-
Pass-Through Duke University	93.RD	179452	43,975	-	-		43,975	-
Pass-Through EMMES Corporation	93.RD	3506	9,289	-	-		9,289	-
Pass-Through Leidos, Inc	93.RD	P9443	347	-	-		347	-
Pass-Through Leidos, Inc	93.RD	15X00373	419,377	-	-		419,377	121,371
Pass-Through LifeSensors, Inc.	93.RD	14092722	132,415	-	-		132,415	-
Pass-Through Mount Sinai	93.RD	MSSM #0254-7375-4605	1,512	-	-		1,512	-
Pass-Through National Institute of Pharma for Technology	93.RD	NIPTE-U01MD-2017-002	10,934	-	-		10,934	-
Pass-Through New York University	93.RD	F860601	20,000	-	-		20,000	-
Pass-Through Social & Scientific Systems	93.RD	CRB-SSS-S-15-004656	37,512	-	-		37,512	-
Pass-Through The Research Foundation of SUNY	93.RD	75764	45,754	-	-		45,754	-
Pass-Through University of California	93.RD	8805sc	24,293	-	-		24,293	-
Pass-Through University of Chicago	93.RD	CCT 1719-14	1,000	-	-		1,000	-
Pass-Through University of Michigan - Ann Arbor	93.RD	SubA# 3003263917-SHN	259	-	-		259	-
Pass-Through University of Michigan - Ann Arbor	93.RD	3003720434	23,113	-	-		23,113	-
Pass-Through University of Rochester/Medical Ctr	93.RD	Subaward # 41548-G	13	-	-		13	-
Pass-Through University of Southern California	93.RD	76248973	29,992	-	-		29,992	-
Pass-Through University of Texas at San Antonio	93.RD	1000001529	5,231	-	-		5,231	-
Substance Abuse and Mental Health Services Administration	93.RD		3,237	-	-		3,237	-
Other Research and Development	93.RD		45,936	-	-		45,936	-
Pass-Through Radiological Society of North America	93.Unknown	HHSN268201200078C-4c	52	-	-		52	-
Contract / Other	93.Unknown		12,109,217	-	7,747,460		19,856,677	4,474,953
Contract / Other	93.unknown		-	-	3,880,846		3,880,846	271,563
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			260,635,821	11,119,157	8,120,076,298		8,391,831,275	197,950,908
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)								
State Commissions	94.003		-	-	375,273		375,273	-
AmeriCorps	94.006		1,693,364	-	99,319		1,792,683	1,219,758
AmeriCorps	94.006		-	-	4,026,359		4,026,359	3,915,809
Pass-Through Public Allies Inc	94.006	15EDHWI0010007	-	-	224,138		224,138	105,445
Planning and Program Development Grants	94.007		-	-	166,186		166,186	-
Foster Grandparent/Senior Companion Cluster			-	-	-		-	-
Foster Grandparent Program	94.011		-	-	-		-	-
Pass-Through Corporation of National and Community Service	94.011	439-3271/11	-	-	308,025		308,025	-
Total Foster Grandparent/Senior Companion Cluster			-	-	-	\$ 308,025	-	-
Volunteer Generation Fund	94.021		-	-	230,538		230,538	230,228
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)			1,693,364	-	5,429,838		7,123,202	5,471,240
EXECUTIVE OFFICE OF THE PRESIDENT								
HIDTA	95.001		-	-	93,916		93,916	-
High Intensity Drug Trafficking Areas Program	95.001		-	-	3,316,331		3,316,331	-
Research and Data Analysis	95.007		44,605	-	-		44,605	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			44,605	-	3,410,247		3,454,852	-
SOCIAL SECURITY ADMINISTRATION (SSA)								
Disability Insurance/SSI Cluster			-	-	-		-	-
Social Security: Disability Insurance	96.001		-	-	33,212,569		33,212,569	-
Social Security: Disability Insurance	96.001		-	-	55,421		55,421	-
Supplemental Security Income (SSI)	96.006		-	-	4,579,483		4,579,483	-
Total Disability Insurance/SSI Cluster			-	-	-	37,847,473	-	-
Social Security Administration	96.RD		642	-	-		642	-
TOTAL SOCIAL SECURITY ADMINISTRATION (SSA)			642	-	37,847,473		37,848,115	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Program	CFDA Number	Pass-Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)								
State and Local Homeland Security National Training Program	97.005		\$ -	\$ -	\$ 546,631		\$ 546,631	\$ 37,969
Urban Areas Security Initiative	97.008		-	-	5,554,150		5,554,150	4,178,697
Citizenship Education and Training	97.010		-	-	118,876		118,876	-
Boating Safety Financial Assistance	97.012		-	-	1,231,863		1,231,863	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	-	29,876		29,876	-
Public Assistance Grants	97.036		-	-	67,790,920		67,790,920	43,569,922
Hazard Mitigation Grant (HMGP)	97.039		-	-	1,926,057		1,926,057	1,763,898
National Dam Safety Program	97.041		-	-	84,677		84,677	-
Emergency Management Performance Grants	97.042		-	-	6,667,326		6,667,326	3,030,434
State Fire Training Systems Grants	97.043		-	-	20,000		20,000	-
Assistance to Firefighters Grant	97.044		-	-	468,805		468,805	-
Pass-Through Worcester Polytechnic Institute	97.044	142200000000	-	-	99,016		99,016	-
Emergency Management - Cooperating Technical Partners	97.045		-	-	1,004,707		1,004,707	-
Pre-Disaster Mitigation	97.047		-	-	1,885,719		1,885,719	1,716,880
Port Security Grant Program for Critical National Seaports	97.056		-	-	2,028,085		2,028,085	-
Centers for Homeland Security	97.061		6,184,541	-	-		6,184,541	1,860,110
Pass-Through University of North Carolina - Chapel Hill	97.061	5101659	139,503	-	-		139,503	-
Pass-Through USC Information Sciences Institute	97.061	82032519	31,354	-	-		31,354	-
Homeland Security Grant Program	97.067		-	-	8,057,853		8,057,853	4,806,889
Pass-Through Baltimore City Health Department	97.067	CO#36673	-	-	24,893		24,893	-
Pass-Through District of Columbia Government	97.067	15UASI603-01	-	-	6,259		6,259	-
Pass-Through District of Columbia Government	97.067	15SHSP603-01	-	-	18,251		18,251	-
Pass-Through District of Columbia Government	97.067	16UASI603-02	-	-	38,672		38,672	-
Pass-Through District of Columbia Government	97.067	16SHSP603-01	-	-	42,474		42,474	-
Pass-Through District of Columbia Government	97.067	15UASI603-02	-	-	75,415		75,415	-
Pass-Through District of Columbia Government	97.067	16UASI603-01	-	-	139,506		139,506	-
Pass-Through District of Columbia Government	97.067	15SHSP603-02	-	-	185,645		185,645	-
K-9 Grant	97.072		-	-	606,000		606,000	-
Homeland Security - MDOT Grant	97.075		-	-	206,921		206,921	-
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		422,673	-	-		422,673	31,802
Law Enforcement Officer Reimb.	97.090		-	-	292,000		292,000	-
Biowatch Laboratory Support	97.091		-	-	77,433		77,433	-
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		22,492	-	-		22,492	22,492
Intergovernmental Personnel Act (IPA) Mobility Program	97.IPA		-	-	73,237		73,237	-
Department of Homeland Security	97.RD		43,914	-	-		43,914	-
Pass-Through Indiana University	97.RD	1761673	94,045	-	-		94,045	-
Other Research and Development	97.RD		17,584	-	-		17,584	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)			6,956,106	-	99,301,267		106,257,373	61,019,093
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)								
USAID Foreign Assistance for Programs Overseas	98.001		-	-	127,792		127,792	-
Pass-Through African Medical and Research Foundation	98.001	AID-623-A-12-00015	-	-	494,803		494,803	-
Pass-Through College of William and Mary	98.001	740681-Z	1,786	-	-		1,786	-
Pass-Through FHI - USAID	98.001	PO16003934	-	-	114,256		114,256	-
Pass-Through Johns Hopkins University	98.001	2003349866	-	-	3,193		3,193	-
Pass-Through Johns Hopkins University	98.001	PO# 2002479003	-	-	9,633		9,633	-
USAID Development Partnerships for University Cooperation and Development	98.012		-	-	-		-	-
Pass-Through Eastern Virginia Medical School	98.012	APSC-15-035	-	-	2,532		2,532	-
United States Agency for International Development	98.RD		-	-	-		-	-
Pass-Through University of California-Santa Barbara	98.RD	2002809UCSB	19,179	-	-		19,179	-
Pass-Through Partnership of Supply Chain Management System	98.RD	NONSCMSTRK1	-	-	1,550		1,550	-
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)			20,965	-	753,759		774,724	-
Total			\$ 652,047,088	\$ 1,174,486,089	\$ 12,597,478,634		\$ 14,424,011,811	\$ 467,328,699

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

1. SINGLE AUDIT REPORTING ENTITY

The State of Maryland (State) includes expenditures in its Schedule of Expenditures of Federal Awards (SEFA) for all Federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds – the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Quality Financing Administration of the Maryland Department of the Environment. A separate single audit was conducted for that entity.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

Expenditures reported on the SEFA are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The non-cash expenditures of approximately \$24,235,000, reported under the Catalog of Federal Domestic Assistance (CFDA) No. 10.550, Food Donation, represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2016. These food commodities were received by the Maryland Department of Education from the U.S. Department of Agriculture for the year ended June 30, 2017.

The non-cash expenditures of approximately \$4,994,000 relating to the Emergency Food Assistance Program reported under CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2016. The food commodities were received by the Maryland Department of Human Services from the U.S. Department of Agriculture for the year ended June 30, 2017.

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

2. BASIS OF ACCOUNTING (continued)

Expenditures of approximately \$1,002,476,000 reported under CFDA No. 10.551, Supplemental Nutrition Assistance Program (SNAP), represent the fair market value of food stamps distributed for participants' food-stamp purchases during the year ended June 30, 2017.

The non-cash expenditures of approximately \$132,000 for CFDA No. 39.003, Donation of Federal Surplus Property Program, represents the average fair market value percentage, per the General Services Administration (GSA) of 25 percent of the Federal government original acquisition cost (OAC) of the Federal property transferred to recipients by the State during the year ended June 30, 2017.

3. CATEGORIZATION OF EXPENDITURES

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by program included in the accompanying Schedule of Expenditures of Federal Awards is based on the CFDA. Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. In accordance with the State's policy, the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2017, reflects CFDA changes issued through June 2017.

4. STATE NONMONETARY FEDERAL FINANCIAL ASSISTANCE

The State distributes Federal surplus food to the institutions (schools, hospitals, and prisons) and to the needy. There was no inventory balance of Federal surplus food on hand as of June 30, 2017, for CFDA No. 10.550, Food Donation Program and approximately \$1,184,000 for CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), and they are not considered current year Federal expenditures. The surplus food was valued using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2016.

When surplus property is transferred to recipients, it is valued at 25 percent of its OAC, which represents an estimated fair market value of the property transferred. There was no donated Federal surplus property on hand as of June 30, 2017, for CFDA No. 39.003, Donation of Federal Surplus Property Program.

STATE OF MARYLAND

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

5. UNEMPLOYMENT INSURANCE

In accordance with the Department of Labor, Office of Inspector General instructions, the State recorded State Regular Unemployment Compensation (UC) benefits under CFDA No. 17.225, on the accompanying Schedule of Expenditures of Federal Awards. The individual State and Federal portions are as follows:

State Regular UC benefits	\$	544,462,100
Federal UC benefits		12,315,475
Federal UC administrative costs		76,487,108
Total Benefits	\$	<u>633,264,683</u>

6. FEDERAL MORTGAGE PLANS

The State operates several programs that purchase federally guaranteed loans, primarily mortgages, from the originators. As the State has no responsibility for determining eligibility or compliance, these guarantees are not considered Federal financial assistance for purposes of the single audit.

7. LOAN PROGRAMS

St. Mary's College of Maryland

St. Mary's College of Maryland (the College) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2017 is \$142,000. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards.

Morgan State University

Morgan State University (the University) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2017 is \$3,253,000. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards.

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

7. LOAN PROGRAMS (continued)

University System of Maryland

The University System of Maryland (the System) administers loans under the Economic Adjustment Assistance Program (CFDA No. 11.307). Under this program, the System uses revolving loan funds to enhance economic activity. The Revolving Loan Fund (RLF) assists business development and expansion. Below is the detail to support the calculation of Total Federal Awards expended as included in the Schedule of Expenditures of Federal Awards:

Economic Development Administration (EDA) Award Number(s)	<u>014903420- 01490342001</u>	<u>014903271</u>	<u>011903134</u>
1. Balance of RLF loans outstanding at the end of the fiscal year, <i>plus</i>	\$ 3,279,417	\$ 813,957	\$ 1,002,742
2. Cash and investment balance in the RLF at the end of the fiscal year, <i>plus</i>	1,050,150	1,315,767	107,300
3. Administrative expenses paid out of RLF income during the fiscal year, <i>plus</i>	66,161	-	-
4. The unpaid principal of all loans written off during the fiscal year, <i>and then multiply this sum (1+2+3+4) by</i>	-	-	-
5. The Federal share of the RLF	<u>75%</u>	<u>75%</u>	<u>57.4713%</u>
6. Total Federal Awards Expended	<u><u>\$ 3,296,796</u></u>	<u><u>\$ 1,597,293</u></u>	<u><u>\$ 637,955</u></u>

The System administers the following Federal Student Financial Assistance Programs:

<u>CFDA Number</u>	<u>Outstanding Balance as of June 30, 2017</u>
84.038 Perkins Loan Programs	\$ 53,028,729
93.264 Nurse Faculty Loan Program	34,482
93.364 Nurse Student Loan Program	598,524
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	8,745,586
Total	<u><u>\$ 62,407,321</u></u>

The outstanding loan balances as of June 30, 2016, and loan expenditures for the year ended June 30, 2017, are considered current-year Federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Section I – Summary of Independent Public Accountants’ Results

Financial Statements

Type of Independent Public Accountants’ report issued on whether the financial statements audited were prepared	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of Independent Public Accountants’ report issued on compliance for major programs	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	Yes

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Section I – Summary of Independent Public Accountants’ Results (continued)

Identification of Major Programs

<u>Major Programs</u>	<u>CFDA No.</u>	<u>Federal Expenditures</u>
Child Nutrition Cluster	10.553/10.555/10.556/10.559	\$ 258,202,616
Special Supplemental Nutrition Program - WIC	10.557	107,278,313
Section 8 Project-Based Cluster	14.195/14.856	217,845,643
Community Development Block Grant/State's Program	14.228	8,512,056
Special Education Cluster (IDEA)	84.027/84.173	204,987,529
Twenty-First Century Community Learning Centers	84.287	22,658,701
Improving Teacher Quality State Grants	84.367	34,425,240
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	19,206,985
TANF Cluster	93.558	204,453,027
Refugee and Entrant Assistance: State Administered Programs	93.566	9,161,442
Child Care Development Funds Cluster	93.575/93.596	76,216,811
Social Services Block Grant (SSBG)	93.667	52,535,107
Medicaid Cluster	93.775/93.777/93.778	6,980,915,068
Research and Development Cluster	Various	652,047,088
	84.007/84.033/84.038/ 84.063/84.268/84.364/ 84.379/84.408/93.264/	
Student Financial Assistance Cluster	93.342/93.925	1,174,486,089
Public Assistance Grants	97.036	67,790,920
Passenger Facility Charges	Unknown	58,950,321
Total		\$ 10,149,672,956

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Section I – Summary of Independent Public Accountant’s Results (continued)

The Passenger Facility Charge relates to collections by the Maryland Aviation Administration in accordance with Section 158.67 of 14 Code of Federal Regulations Part 158, “Passenger Facility Charge” and is not technically considered to be Federal Financial Assistance as defined by the Uniform Guidance, but have been included in the scope of this single audit.

Dollar threshold used to distinguish between type A and type B programs: \$30,000,000

Auditee qualified as low-risk Auditee? No

Section II Financial Statement Findings

None

Section III Federal Awards Findings and Questioned Costs

See findings 2017-001 through 2017-015

Section IV Summary Schedule of Prior Year Findings

See findings 2016-001 through 2016-008

See findings 2015-004, 2015-006 and 2015-009

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding No.	Funding Department	Title of Finding
2017-001	U.S. Department of Housing and Urban Development	Compliance and Material Weakness over Program Income
2017-002	U.S. Department of Housing and Urban Development	Compliance and Internal Control Deficiency over Reporting
2017-003	U.S. Department of Housing and Urban Development	Compliance and Internal Control Deficiency over Reporting
2017-004	U.S. Department of Health and Human Services	Compliance and Material Weakness over Special Test and Provisions - Child Support Non-Cooperation
2017-005*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Eligibility
2017-006*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Eligibility-Refugee Medical Assistance
2017-007*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Subrecipient Monitoring
2017-008*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2017-009*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions-Return of Title IV Funds
2017-010*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2017-011*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions-Return of Title IV Funds
2017-012*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Verification
2017-013*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)
2017-014*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2017-015*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency and Non-Compliance over Subrecipient Monitoring

* Significant deficiency control finding

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 001

Department of Housing and Community Development (DHCD)

U.S. Department of Housing and Urban Development

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

Compliance and Material Weakness over Program Income

Repeat Finding: No

Condition:

The Department of Housing and Community Development did not properly identify, track and record Program Income into the U.S. Department of Housing and Urban Development's Integrated Disbursement and Information System (IDIS) as Program Income for the CDBG program. Therefore, we are unable to determine whether Program Income has been properly used in accordance with Federal regulations. Additionally, it did not appear to be any Program Income reported within the IDIS system for the year ended June 30, 2017. Management identified \$482,110 in program income for fiscal year 2017 related to this program that was not reported as CDBG Program Income.

Criteria:

Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Compliance Supplement:

Program income may be used in any of the following three methods, consistent with 2 CFR section 200.307(e):

1. *Deduction.*

Program income is deducted from total allowable costs in order to determine the net allowable costs, rather than to increase the funds committed to the project. This method must be used if the Federal awarding agency has given no prior approval for how program income is to be used and its regulations and the terms and conditions of the Federal award are silent on this matter. Where this method is used, program income must be applied to current costs unless the Federal awarding agency authorizes otherwise (2 CFR section 200.307(e)(1)).

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 001 (continued)

2. *Addition.*

With prior approval of the Federal awarding agency, program income may be added to the Federal award by the Federal agency and the non-Federal entity. This method must be used for Federal awards to institutions of higher education and nonprofit research institutions if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used (2 CFR section 200.307(e)(2)).

3. *Cost Sharing or Matching.*

With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same (2 CFR section 200.307(e)(3)).

For the CDBG program, program income does not include income received in a single program year by a unit of general local government and its subrecipients if the total amount of such income does not exceed \$35,000 (24 CFR section 570.489(e)(2)(i)). Proceeds from the sale of real property purchased or improved with CDBG funds are not program income if the proceeds are received more than 5 years after closeout of the grant agreement between the State and the unit of general local government (24 CFR section 570.489(e)(2)(v)).

Cause:

DHCD did not properly determine, calculate, track or record program income within the CDBG program and ensure it was used in accordance with Federal guidelines.

Effect:

Program income was not properly identified, recorded and used in accordance with the CDBG program.

Questioned Costs:

Unknown. DHCD identified \$482,110 of Program Income in fiscal year 2017.

Recommendation:

SBC recommends that DHCD provide training to employees on proper procedures for receipting, tracking, recording and spending program income. DHCD should stress the importance of adequate documentation and recording of program income.

Views of Responsible Officials:

The Department acknowledges and agrees with the auditor's findings and recommendations. Due to substantial staff turnover within the past several years, the Department has had many issues with reliable and accurate accounting of Program Income. After several attempts to resolve these issues, it was decided by CDBG management, in agreement with HUD, that Program Income receipting would be put on hold until sufficient staff could be acquired to properly account for and reconcile all Program Income and payments.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 001 (continued)

Views of Responsible Officials (continued):

Also during this time, changes were made to the HUD Integrated Disbursement and Information System (IDIS) which altered how CDBG grant funds were disbursed and how Program Income, repayments and returns were all tracked at the State level. Prior to this change, grant funds were disbursed from the oldest HUD grant which had available funds and from Program Income. Due to difficulties in the accurate tracking of funds awarded and expended by both CDBG grantees and HUD staff, the HUD Inspector General required HUD to move to a grant based accounting system. This new system afforded grantees better tracking of grant funds awarded, Program Income, repayment, and returns as well as expenditures. The system also requires that, in the program year received, Program Income and repayments are awarded to new grants and the subsequent expenditures are tracked against them. Therefore, as Program Income is to be tracked and expended from the year received, a grantee will always have Program Income on hand as Program Income cannot be used for payments for previous years.

Auditor's Conclusion:

Finding remains as stated.

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**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 002

Department of Housing and Community Development (DHCD)

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Condition:

The Department of Housing and Community Development failed to file the required Performance Report, HUD 60002, Section 3 Summary, Economic Opportunities for Low-and Very Low-Income Persons. Therefore, we are unable to select a sample to test and conclude over Performance Reporting for the current fiscal year.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Compliance Supplement:

Each recipient 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 \$200,000 in a program year, must submit HUD 60002 information using the automated Section 3 Performance Evaluation and Registry (SPEARS) System (24 CFR sections 135.3(a)(1) and 135.90). Recipients have the flexibility of selecting the 12-month reporting period, typically to coincide with their respective fiscal cycle.

Per State Policies:

The State agency is required to file Performance Report, HUD 60002, Section 3 Summary, Economic Opportunities for Low-and Very Low-Income Persons, which is compiled from information of the State Agency's grantees annually.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 002 (continued)

Cause:

DHCD failed to compile the required information from their grantees; therefore, they could not timely file the Performance Report, HUD 60002, Section 3 Summary, Economic Opportunities for Low-and Very Low-Income Persons.

Effect:

This resulted in DHCD failing to report required information to the Department of Housing and Urban Development.

Questioned Costs:

None.

Recommendation:

SBC recommends that DHCD implement procedures to ensure required information needed from their grantees is obtained timely in order to complete and file the required Performance Report, HUD 60002, Section 3 Summary, Economic Opportunities for Low-and Very Low-Income Persons.

Views of Responsible Officials:

The Department acknowledges and agrees with the auditor's findings and recommendations. In 2013, HUD launched the Section 3 Performance Evaluation and Registry (SPEARS) System new reporting system and quickly learned about technical issues that prevented housing agencies throughout the country from submitting the necessary reports and impacted the reliability of the data. As a result, the system had been disabled for several years until these issues could be resolved.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 003

Department of Housing and Community Development (DHCD)

**CFDA No. 14.195 Section 8 Housing Assistance Payments Program
CFDA NO. 14.856 Lower Income Housing Assistance Program – Section 8 Moderate
 Rehabilitation**

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Condition:

The Department of Housing and Community Development did not report the proper expenditure amount in its annual HUD-52681 Voucher for Payment of Annual Contributions and Operating Statement (OMB No. 2577-0169) submitted for fiscal year 2017. The total budget amount of \$406,961 was reported instead of the expenditure amount of \$294,508. Once the auditor brought this to DHCD’s attention, a correction report was submitted in 2018.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Cause:

DHCD used the annual budget amount instead of the actual expenditure amount for the fiscal year.

Effect:

This resulted in DHCD failing to report the proper information in the report submitted to the Department of Housing and Urban Development.

Questioned Costs:

None.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 003 (continued)

Recommendation:

SBC recommends that DHCD implement procedures to ensure the required reports are prepared properly and adequate review takes place to confirm the accuracy prior to submission of the final report.

Views of Responsible Officials:

The Department acknowledges and agrees with the auditor's findings and recommendations. Management sees the importance of ensuring accuracy of reporting.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 004

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

Compliance and Material Weakness over Special Test and Provisions - Child Support Non-Cooperation

Repeat Finding: Yes – 2016 – 008

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 8 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 8 cases selected, 5 cases did not have benefit payments reduced, no indication of the alert consequence of child support non-cooperation, nor information on narration about child support in pertinence to the 956 and 957 code adequately documented within the Client Automated Resources Eligibility System (CARES) justifying why the payments were not reduced.

Criteria:

The Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

If the State agency responsible for administering the State plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the State agency responsible for TANF, the State TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance. HHS may penalize a State for up to five percent of the SFAG for failure to substantially comply with this required State child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 004 (continued)

Cause:

DHR did not ensure that benefit payments were reduced by at least 25% after being notified of an individual's failure to comply with CSE, or maintain adequate narration and documentation about child support in pertinence to the 956 and 957 code within the Client Automated Resources Eligibility System (CARES).

Effect:

This could have resulted in individuals receiving TANF assistance in excess of Federal authorized amounts.

Questioned Costs:

Unknown.

Recommendation:

We recommend that the State TANF agency establish and implement controls in place to ensure that when an alert of non-compliance from CSE is received, benefits are reduced in accordance with compliance requirements. Accounts should be periodically reviewed to ensure that benefit payments are reduced after a notice has been sent out. This could include a flag being placed on the individuals account after a non-compliance CSE alert has been issued, which has to be cleared by the agency before payment is issued. We further recommend that the State TANF agency develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system.

Views of Responsible Officials:

DHS concurs with this finding. Controls will be implemented to ensure that when an alert of non-compliance from CSE is received, benefits are reduced in accordance with the compliance requirements. Accounts should be periodically reviewed to ensure that benefit payments are reduced after a notice has been sent out. DHS will also ensure that a clear record of the activity is documented within CARES.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 005

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

Compliance and Internal Control Deficiency over Eligibility

Repeat Finding: No

Condition:

We selected a sample size of 40 transactions to test that any family who has received assistance for more than 60 months has a documented hardship to justify the payments past 60 months. We noted 4 of the 40 cases had benefits in excess of 60 months, and for 1 of those 4 cases there was no hardship documentation.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Any family that includes an adult or minor child of head of household or a spouse of the head of household who has received assistance under any State program funded by Federal TANF funds for 60 months (whether or not consecutive) is ineligible for additional federally funded TANF assistance. However, the State may extend assistance to family on the basis of hardship, as defined by the State, or if a family member had been battered or subjected to extreme cruelty.

Cause:

Hardship documentation was not obtained and maintained to justify receiving benefits for more than 60 months.

Effect:

Recipients could be receiving benefits in excess of 60 months without proper cause that is allowable under Federal regulation.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 005 (continued)

Questioned Costs:

Unknown.

Recommendation:

We recommend that the State TANF agency develop and maintain controls to ensure that a clear record of hardship documentation is obtained and maintained within the Client Automated Resources Eligibility System (CARES), and Enterprise Content Management System (ECMS) (OnBase) system to support a person receiving benefits for more than 60 months.

Views of Responsible Officials:

DHS concurs with this finding. DHS will ensure that a clear record of hardship documentation is obtained and maintained within the Client Automated Resources Eligibility System (CARES), and Enterprise Content Management System (ECMS) to support a person receiving benefits for more than 60 months.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 006

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Eligibility-Refugee Medical Assistance

Repeat Finding: No

Condition:

We selected a sample size of 4 out of 16 transactions to test Eligibility for Refugee Medical Assistance (RMA). We noted for 1 out of 4 cases, the person's benefits terminated in the local Department of Social Services (DSS) Client Automated Resources Eligibility System (CARES) in 2005. However, benefits were still being paid for this individual because the case was still active in the Medicaid Management Information System (MMIS). DHS was not able to provide any records in order to determine if the beneficiary was eligible for benefits during fiscal year 2017. Total beneficiary payment was \$2,186 in fiscal year 2017.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

- (1) Eligibility for RMA is limited to refugees who meet one of the following sets of conditions:
- (a) They are not eligible for Medicaid or CHIP but currently receive RCA (45 CFR section 400.100(d)); or
 - (b) They meet all of the following criteria :
 - (i) They have met the same time eligibility requirement as for RCA.
 - (ii) They are determined ineligible for Medicaid or CHIP (45 CFR section 400.100(a)(1)).
 - (iii) They meet one of the following financial eligibility requirements:
 - (A) In a State with a Medicaid medically needy program, they meet the State's Medicaid medically needy financial eligibility standards or a financial eligibility standard established at 200 percent of the national poverty level (45 CFR section 400.101(a)).
 - (B) In a State without a Medicaid medically needy program, they meet the State's AFDC payment standards and methodologies in effect as of July 16, 1996, or a financial eligibility standard established at 200 percent of the national poverty level (45 CFR section 400.101(b)).

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 006 (continued)

Per Uniform Guidance: (continued)

(C) They did not meet either of these standards, but spent their resources down to the applicable standard using an appropriate method for deducting incurred medical expenses. States must allow applicants for RMA to do this (45 CFR section 400.103). (c) They are not full-time students in institutions of higher education, unless the State has approved their enrollment as part of the refugee's employability plan under 45 CFR section 400.79 or a plan for an unaccompanied minor in accordance with 45 section CFR 400.100(a). (2) Earnings from employment do not affect refugees' eligibility for RMA. They remain eligible for RMA through the remainder of the time eligibility period after receiving earnings from employment. Refugees who become ineligible for Medicaid due to employment earnings and have resided in the U.S. less than the time eligibility period will become eligible for RMA for the remainder of the time eligibility period (45 CFR section 400.104) without an additional eligibility determination. States may not require that a refugee actually receive or apply for RCA as a condition of eligibility for RMA (45 CFR section 400.100(d)). (3) Benefit Level – In providing medical assistance services to eligible refugees, a State must provide at least the same services in the same manner and to the same extent as under the State's Medicaid program (45 CFR section 400.105). A State may provide additional services beyond the scope of the State's Medicaid program to eligible refugees if the State provides these services through public facilities to its indigent residents (45 CFR section 400.106).

Cause:

DHS failed to ensure the benefits were terminated in both CARES and MMIS.

Effect:

Ineligible recipients may have received benefits during the fiscal year.

Questioned Costs:

Unknown. The questioned cost for the one case tested was \$2,186 for fiscal year 2017.

Recommendation:

We recommend that the DHS establish and implement controls to ensure that the Medical Assistance cases are properly updated in the CARES and MMIS systems before payments are disbursed.

Views of Responsible Officials:

DHS concurs with this finding. It is important to note however, that our internal investigation into the issue disclosed that, as of February 12, 2018, there were only 4 active Refugee Medical Assistance (RMA) cases state-wide and our review confirmed that for each case the client remained eligible for RMA coverage.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 007

Department of Human Services (DHS)

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

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Condition:

During our audit, it was noted that the Department of Human Services did not evaluate each subrecipient’s risk of noncompliance for the Refugee and Entrant Assistance program based on the criteria set forth under Federal guidelines.

During our audit, it was noted that the Department of Human Services’ subrecipient award document did not include the information requirements based on the criteria set forth under the Federal guidelines.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient’s prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 007 (continued)

Per Uniform Guidance: (continued)

3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Title 2 U.S. Code of Federal Regulations §200.331 (a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes: ((i) Subrecipient name (which must match the name associated with its unique entity identifier); (ii) Subrecipient's unique entity identifier; (iii) Federal Award Identification Number (FAIN); (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency; (v) Subaward Period of Performance Start and End Date; (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient; (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation; (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity; (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA); (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity; (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement; (xii) Identification of whether the award is R&D; and (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).

Cause:

The Department of Human Services does not have a process in place to perform the risk evaluation and the subrecipient grant awards template document does not include the required information.

Effect:

The Department of Human Services is not in compliance with Federal guidelines.

Questioned Costs:

Unknown.

Recommendation:

We recommend that DHS implement a process to assess and document the risk related to each subrecipient and document these procedures in the existing subrecipient monitoring procedures manual. We also recommend the grant award document template be updated to include all required information per the Federal guidelines.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 007 (continued)

Views of Responsible Officials:

DHS concurs with this finding. DHS will revise the grant award document template to include all required information per the Federal guidelines and will establish an annual process to assess and document the risk related to each subrecipient. These procedures will be documented in the existing subrecipient monitoring procedures manual.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 008

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 22 out of the 40 students selected, students' enrollment statuses were not updated timely to the National Student Loan Data System (NSLDS). 21 students' statuses were reported after 60 days, and one student's status was not reported. Additionally, 16 out of 40 students had incorrect enrollment status reported to NSLDS. 11 graduated students were reported as withdrawn, one graduate student's graduation status was not reported, and enrollment statuses for four students who had a change in attendance level mid-semester were not reported.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 008 (continued)

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

BSU did not have proper controls in place to ensure the correct enrollment statuses for students were reported timely to the NSLDS.

Effect:

The change in a student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment are not properly determined.

Questioned Costs:

None.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 008 (continued)

Recommendation:

We recommend that BSU establish procedures to ensure that enrollment status changes are tracked and updated frequently throughout the year to ensure accurate and timely reporting of the enrollment status change to the NSLDS database.

Views of Responsible Officials:

The University Registrar's Office acknowledges and accepts the enrollment report findings. Bowie State University understands the importance of accurately reporting enrollment statuses, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 009

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions –Return of Title IV Funds

Repeat Finding: No

Condition:

During our testing of the return of Title IV funds, we reviewed refund calculations for 10 students. We noted three out of 10 students required a return of funds to ED. For the three students, BSU did not return the Title IV funds within 45 days of the institution’s determination of student withdrawal, which is required per Federal guidelines.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 34 CFR Section 668.22, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date by calculating the total amount of Title IV assistance earned by the student. An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 009 (continued)

Per Uniform Guidance:

When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs as outlined in this section and no additional disbursements may be made to the student for the payment period or period of enrollment. If the amount the student earned is greater than the amount disbursed, the difference between the amounts must be treated as a post-withdrawal disbursement.

Cause:

Upon determination of the students' withdrawal date, BSU did not timely perform the return of Title IV funds calculation. This resulted in the late return of Title IV funds to ED.

Effect:

The Department of Education did not receive the unearned Title IV assistance of \$8,539 from the institution in a timely manner.

Questioned Costs:

None.

Recommendation:

We recommend that BSU establish procedures to ensure that return of Title IV funds calculations are performed timely and accurately once the institution becomes aware of the students' withdrawal to ensure the unearned portion of the Title IV assistance, if any, is returned to the Department of Education within 45 days.

Views of Responsible Officials:

The University concurs with this finding. Bowie State University understands the importance of the return of Title IV funds calculations, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 010

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes – 2015 – 004

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for three of the students selected, CSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 010 (continued)

Per Uniform Guidance: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

Students who had changes in enrollment status were not reported timely to CSU's enrollment reporting service provider, National Student Clearinghouse (NSC), which resulted in non-timely submission of students' enrollment status change to NSLDS.

Effect:

The change in a student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment are not properly determined.

Questioned Costs:

None.

Recommendation:

We recommend CSU establish procedures to ensure that enrollment status changes are tracked and reported internally more frequently to ensure accurate and timely reporting of the enrollment status changes to the NSLDS database.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 010 (continued)

Views of Responsible Officials:

The institution concurs with this finding. Coppin State University understands the importance of the timely reporting of enrollment statuses, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 011

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions –Return of Title IV Funds

Repeat Finding: No

Condition:

During our testing of the return of Title IV funds, we reviewed the return of Title IV funds calculation for 20 students. We noted for six out of 19 students, the Title IV funds was not returned within 45 days of the institution’s determination of student withdrawal. Additionally, one out of 20 student’s return of Title IV calculation was not performed during fiscal year 2017. It was performed upon notification by the auditor that it had not been performed.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 34 CFR Section 668.22, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date by calculating the total amount of Title IV assistance earned by the student. An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 011 (continued)

Per Uniform Guidance:

When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs as outlined in this section and no additional disbursements may be made to the student for the payment period or period of enrollment. If the amount the student earned is greater than the amount disbursed, the difference between the amounts must be treated as a post-withdrawal disbursement.

Cause:

CSU did not have proper internal controls and procedures in place to ensure the calculated refunds were returned to ED timely.

Effect:

Department of Education did not receive the unearned Title IV assistance of \$7,956 from the institution in a timely manner.

Questioned Costs:

Unknown.

Recommendation:

We recommend CSU establish procedures to ensure that return of Title IV funds calculations are performed timely and accurately once the institution becomes aware of the students' withdrawal to ensure the unearned portion of the Title IV assistance, if any, is returned to the Department of Education within 45 days.

Views of Responsible Officials:

The institution concurs with this finding. Coppin State University understands the importance of the return of Title IV funds calculation, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 012

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

**Compliance and Internal Control Deficiency over Special Tests and Provisions -
Verification**

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the verification support of 40 students who were selected by Department of Education to be verified by CSU. We noted that for three of the students selected for verification, CSU failed to update and submit the changes to the Institutional Student Information Record (ISIR) through the Central Processing System (CPS).

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

For each award year the Department of Education publishes in the Federal Register notice for Free Application for Federal Student Aid (FAFSA) information that an institution and applicant may be required to verify (34 CFR 668.56(a)).

An institution must require an applicant whose FAFSA information is selected for verification by the Department of Education, to verify the information specified by the Secretary (34 CFR 668.54(a)(1)).

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 012 (continued)

Criteria: (continued)

For each applicant whose FAFSA information is selected for verification by the Secretary, the Secretary specifies the specific information that the applicant must verify (34 CFR 668.56(b)).

Per Uniform Guidance:

An institution may participate under an ED-approved Quality Assurance Program (QAP) that exempts it from verifying those applicants selected by the central processor, provided that the applicants do not meet the institution's own verification selection criteria. An institution not participating under an ED-approved QAP is required to establish written policies and procedures that incorporate the provisions of 34 CFR sections 668.51 through 668.61 for verifying applicant information. Such an institution shall require each applicant whose application is selected by ED to verify the information required for the Verification Tracking Group to which the applicant is assigned. However, certain applicants are excluded from the verification process as listed in 34 CFR section 668.54(b). Specified verification items and acceptable documentation will be listed in the Federal Register. The institution shall also require applicants to verify any information used to calculate an applicant's EFC that the institution has reason to believe is inaccurate.

Per OMB Compliance Supplement SFA Cluster:

If the institution does not have a Qualified Assurance Program (QAP), select a sample of applications that were selected by ED for verification and review the student aid files for those applications to ascertain that the institution (1) obtained acceptable documentation to verify the information required for the Verification Tracking Group to which the applicant is assigned; (2) matched information on the documentation to the student aid application; and, (3) if necessary, submitted data corrections to the central processor and recalculated awards.

Cause:

CSU did not have proper internal control and procedures in place to ensure necessary corrections are made to ISIR upon verification of the students through CPS.

Effect:

Without proper student information, including adjusted gross income, the calculation of student's cost of attendance and students' needs may be incorrect.

Questioned Costs:

Unknown.

Recommendation:

We recommend CSU to establish and follow proper internal controls to ensure proper review of the verified information is performed to ensure any necessary corrections are made timely to the ISIR through CPS.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 012 (continued)

Views of Responsible Officials:

Coppin State University understands the importance of the timely and accurate submission of changes to the ISIR, and has developed a Corrective Action Plan that will be implemented by the Completion date. Verifications were completed but the information was not corrected in Central Processing System (CPS). As part of quality control a sample of verified students are reviewed to ensure that verifications are done correctly and completely.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 013

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Condition:

During our testing of the borrower data transmission and reconciliations, CSU was unable to provide required monthly borrower reconciliations for the 12 months during fiscal year 2017, and therefore we were unable to determine if monthly reconciliations between the Direct Loan Servicing System and the institution’s record had been performed accurately for fiscal year 2017.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 34 CFR Section 685.102, 301, and 3939, an Institution must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 15 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution’s financial records.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 013 (continued)

Per Uniform Guidance:

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 15 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).

Cause:

CSU did not have proper internal controls and procedures in place to perform monthly reconciliations between the institution's records and DLSS and maintain the adequate documentation in place.

Effect:

Without a proper reconciliation process in place, there is no assurance that loan disbursements are properly reported in the DLSS.

Questioned Costs:

None.

Recommendation:

We recommend CSU establish and follow proper internal controls to ensure that required monthly reconciliations are performed and reviewed for accuracy to ensure reconciling items are addressed in accordance with the Federal guidelines.

Views of Responsible Officials:

The institution concurs with this finding. Coppin State University understands the importance of the monthly borrower reconciliations, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 014

University of Maryland, Eastern Shore (UMES)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes – 2015 -- 006

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 32 students. We noted that for one of the students selected, UMES did not submit the student's updated status to the National Student Loan Data System (NSLDS) within 60 days. Additionally, UMES was unable to provide a population of students who receive financial aid that had a change in attendance level during the school year. Thus, we were not able to test whether students with changes in attendance level, for example from full time to part time, were adequately reported in the NSLDS.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2017 – 014 (continued)

Per Uniform Guidance: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

Students who had changes in enrollment status were not reported timely to UMES's enrollment reporting service provider, National Student Clearinghouse (NSC), which resulted in non-timely submission of students' enrollment status change to NSLDS. Additionally, UMES did not have the controls in place to track financial aid recipients who had changes in attendance level during the audit period.

Effect:

The change in a student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment are not properly determined.

Questioned Costs:

Unknown.

Recommendation:

We recommend UMES establish procedures to ensure that all enrollment status changes are tracked internally more frequently throughout the year to ensure accurate and timely reporting of the enrollment status change to the NSLDS database.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 014 (continued)

Views of Responsible Officials:

The Institution concurs with this finding. The University of Maryland, Eastern Shore understands the importance of the timely enrollment status changes, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 015

Maryland Department of Health (MDH)

U.S. Department of Health and Human Services

CFDA No. 93.243 Substance Abuse and Mental Health Service – Projects of Regional and National Significance

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Condition:

During our audit, it was noted the Maryland Department of Health did not evaluate each subrecipient's risk of noncompliance for the Substance Abuse and Mental Health Service – Projects of Regional and National Significance program based on the new criteria set forth under Federal guidelines. Thus, the risk assessment was not used to determine the appropriate subrecipient monitoring that is required. We also noted for one out of five subrecipients we tested, one had audit findings that required follow up. The department did follow up on the audit finding and issue a management decision, but it was not within the six months of the audit report being submitted to the Federal Audit Clearinghouse (FAC) as required under Federal guidelines.

Criteria:

The Omni Circular and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following:

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2017 – 015 (continued)

Per Uniform Guidance: (continued)

1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Per 200.521 (c) *Pass-through entity*. As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the pass-through entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients. (d) *Time requirements*. The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

Cause:

The Department of Health does not have a process in place to perform the risk evaluation and did not have the personnel in place to provide a timely management decision on audit findings.

Effect:

The Department of Health is not in compliance with Federal guidelines.

Questioned Costs:

None.

Recommendation:

We recommend that Department of Health implement a process to assess and document the risk related to each subrecipient and document these procedures in the subrecipient monitoring procedures manual. We also recommend implementing procedures to ensure the subrecipient's audit reports are obtained and the management decision, if needed, is timely issued in accordance with the Federal guidelines.

Views of Responsible Officials:

The Department concurs with the recommendation. The Maryland Department of Health (MDH), Office of the Inspector General (OIG) understands the importance of subrecipient risk assessments and obtaining subrecipient single audits, and has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 001

Department of Housing and Community Development (DHCD)

U.S. Department of Housing and Urban Development

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

Compliance and Material Weakness over Program Income

Repeat Finding: No

Auditee's Corrective Action Plan:

The Department informed the auditors during their review that CDBG Program Income had been reconciled and that a policy, which was provided during the auditors' review, had been developed as to how CDBG Program Income would be awarded, receipted and expended moving forward. As of January 1, 2018, the Department has awarded \$473,092 in CDBG Program Income to four grants. Also, Community Development Programs will follow up and be responsible for providing training to employees on proper procedures for receipting, tracking, recording and spending Program Income consistently going forward. The Director of Community Development Programs will have oversight of this training.

Contact Person:

Cindy Stone, Director of Community Development Programs, DHCD

Completion Date:

June 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 002

Department of Housing and Community Development (DHCD)

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

Since the completion of the auditors' review, the SPEARS System has been reinstated by HUD, allowing for the Department to receive the necessary information from its' grantees in order to complete the required Performance Report, HUD 60002, Section 3 Summary before the end of the current fiscal year, in accordance to procedures that were already in place. Community Development Programs will follow up and be responsible for the timely execution of the procedures and reviewing of information consistently going forward. The Director of Community Development Programs will have oversight of these procedures.

Contact Person:

Cindy Stone, Director of Community Development Programs, DHCD

Completion Date:

June 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 003

Department of Housing and Community Development (DHCD)

**CFDA No. 14.195 Section 8 Housing Assistance Payments Program
CFDA N0. 14.856 Lower Income Housing Assistance Program – Section 8 Moderate
Rehabilitation**

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

The Department has updated the procedures for completing the HUD-52681 Voucher for Payment of Annual Contributions and Operating Statement (OMB No. 2577-0169) to emphasize the correct placement of actual and budget figures. Fund Accounting will follow up and be responsible for the supervisory review and approval all statement submissions going forward. The Director of Fund Accounting will have oversight of these submissions. A correction to the Department's Fiscal Year 2018 submission will be reported to HUD within 60 days of the end of the fiscal year.

Contact Person:

Carla Hicks, Director of Fund Accounting, DHCD

Completion Date:

August 29, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 004

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

**Compliance and Material Weakness over Special Test and Provisions - Child Support
Non-Cooperation**

Repeat Finding: Yes – 2016 – 008

Auditee's Corrective Action Plan:

The ongoing corrective action as of 2017 is that the Bureau of Program Evaluation receives a monthly CARES ad hoc report (Idea 10161/PRJ-06742) of 956 & 957 alerts. This report is shared with the Local Department of Social Services (LDSS) for follow up of the alerts listed. This plan of action also includes providing case manager training to the local departments. As of February 13, 2018, this training has been provided by DHS' Bureau of Training.

As noted in our prior year's audit response for this finding, Family Investment Administration (FIA) will launch an electronic tool Match Direct designed to assist local departments in monitoring and taking appropriate action on cases with non-cooperation as it relates to child support. This WebEx based tool is estimated to be available beginning November 1, 2018.

FIA will provide the same monitoring for the Child Support Non-Cooperation alerts as we provide for the Public Assistance Reporting Information System (PARIS) and New Hire alerts. CSE alert assignments will be provided monthly with a timeline for completion. Our communication to the local department will continue to be formal and in writing, while we provide the technical support that may be needed to resolve these alerts and ensure that they are properly reflected in the CARES system.

Contact Person:

Christine P. Lumley, Director, Bureau of Program Evaluation

Completion Date:

November 1, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 005

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

Compliance and Internal Control Deficiency over Eligibility

Repeat Finding: No

Auditee's Corrective Action Plan:

DHS will issue a Policy and Training Alert (PTA) to the Local Department of Social Services (LDSS) to reinforce the current policy and procedures regarding the handling of 60 plus month Temporary Cash Assistance (TCA) cases. This PTA will also be supplemented by a recorded training that will be accessible to local departments at all times, as a reference. During the regular review process the Bureau of Quality Control and the Bureau of Program Evaluation will conduct oversight reviews of 60 plus month TCA cases already scheduled for review to ensure that documentation exists to meet the required regulations.

Contact Person:

Carrie Durham, Director, Bureau of Policy, Research, and Training

Completion Date:

Policy and Training Alert Issued - April 20, 2018

Record Training Available - May 11, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 006

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Eligibility-Refugee Medical Assistance

Repeat Finding: No

Auditee's Corrective Action Plan:

This finding is a result of the Daily Batch File called the 8001 File process that is processed via CARES to the Maryland Department of Health (MDH). This finding was caused because a case was closed in CARES, but not on the Medicaid Management Information System (MMIS). MMIS is controlled by Maryland Department of Health (MDH) and DHS does not have the ability to close cases on MMIS and relies on the 8001 File process to transfer case closure data from CARES to MMIS.

Our collective Corrective Action Plan to ensure that all CARES RMA case closures are processed by Maryland Department of Health's (MMIS) is as follows:

MMIS will require local departments to complete and submit a manual Certification Turnaround Document (CTAD) for every RMA case closure until MMIS upgrades their legacy system or MDH modifies their current system procedures for 8001 File processing to ensure files are not lost and exception reports are reviewed.

DHS has implemented controls to ensure that Medical Assistance cases that are closed in CARES are properly updated in MMIS once it is discovered that the automated overnight update did not occur. This will be addressed once the CTAD exception report-HMFR6965 CARES OUTSTANDING CTAD DETAIL is received by the Statewide Medical Assistance Response Team (SMART), then a Certification Turnaround Document (CTAD) is sent to MDH.

As a part of the Community of Practice on serving Limited English Proficient immigrant customers, RMA policy was reviewed during the December 13, 2017 meeting and participants were reminded that when recipients reach the end of their eligibility period, eligibility must be terminated on both CARES and MMIS. Moving forward, DHS will conduct a monthly review of all active cases to ensure they are being closed appropriately. In instances in which this process fails, DHS will contact the Maryland Department of Health to request closure on MMIS.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 006 (continued)

Contact Person:

Augustin Ntabaganyimana, Director, Maryland Office for Refugees and Asylees
Christine P. Lumley, Director, Bureau of Program Evaluation

Completion Date:

February 28, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 007

Department of Human Services (DHS)

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

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Auditee’s Corrective Action Plan:

DHS ensures compliance with 45 CFR Part 75 by requiring all entities that apply for funding to submit a list of State and Federal government contracts. A typical list includes key details such as funding source, a description or purpose of the funds, award amount, the term of the award and grantor’s contact information. As part of the DHS procurement process, we also require applicants to submit a description of their experience including an organizational chart, staff biographies and resumes, and a copy of their most recent Single Audit reports. This information is used to assess the overall organizational capacity including risk exposure.

DHS recognizes that this information is only collected at the time of initial award; and it has not been required for subsequent contract renewals. DHS will update protocols to require vendors to submit this information at least once per year.

Contact Person:

Augustin Ntabaganyimana, Director, Maryland Office for Refugees and Asylees

Completion Date:

Revised Grant Award Document Template - April 10, 2018

Subrecipient Notification by - June 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 008

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

The University Registrar's Office has reviewed its current processes and will implement the following steps to ensure accurate enrollment, degree, and certificate program reporting by taking the corrective actions below:

1. The University Registrar and Department of Information Technology will update the script that creates the reporting parameters on the transmission file to ensure more efficient reporting.
2. The Office Clerk II, will send the transmission reports twice a month as scheduled to the National Student Loan Data System (NSLDS) to ensure that current students' status information is up to date.
3. Errors found by the National Student Clearinghouse that are reported back to the University will be investigated and corrected by the Office Clerk II within 48 hours upon receipt.
4. The Office Clerk II will manually update students' official withdrawals from the University in the NSLDS as they occur.
5. The University Registrar will review and approve all updates on a bi-weekly basis. A log will be kept to document the reviews.

Contact Person:

Maisha Ali, Interim University Registrar

Completion Date:

These procedures will be effective by March 31, 2018

STATE OF MARYLAND

Schedule of Corrective Action Plans Year Ended June 30, 2017

Finding 2017 – 009

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

Auditee's Corrective Action Plan:

The Financial Aid Coordinator will review on a weekly basis information on the Withdrawal Data Sheet housed in the Office of the University Registrar to identify students who require a return of Title IV funds calculation. Within 15 business days, the return of Title IV funds calculation process will be completed using the following steps:

1. The Financial Aid Coordinator will begin and complete the return of Title IV funds calculation process utilizing the Financial Aid Administrator (FAA) access.
2. A spreadsheet will be developed to ensure all required fields are accurate, reviewed and signed off by the Director or Assistant Director of Financial Aid.
3. The Financial Aid Coordinator will make adjustments within PeopleSoft to the appropriate Title IV programs.
4. If applicable the Financial Aid Coordinator will send Direct Loan adjustments to Common Origination and Disbursement (COD).
5. If applicable the Financial Aid Coordinator will send Pell adjustments to Common Origination and Disbursement (COD).
6. The Financial Aid Coordinator will notify the Controller's Office Grant Accountant via email of programs that require adjustments.
7. Upon notification via email, the Controller's Office Grant Accountant will return funds through G5.
8. The Financial Aid Coordinator will notify students of their return of Title IV funds calculation outcome.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 009 (continued)

Contact Person:

Deborah Stanley, Director of Financial Aid

Completion Date:

Spring Semester 2018, June 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 010

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes – 2015 – 004

Auditee’s Corrective Action Plan:

The Coppin State University has revised its student withdrawal policy and procedure to ensure accurate enrollment reporting to the National Student Clearinghouse and subsequently to National Student Loan Data System. Enrollment reporting will continue to be done 4 times a semester for fall, spring and summer and 2 times during the winter session. To capture students who have changed their enrollment status between the scheduled reporting periods, updates are made to the National Student Clearinghouse on an as needed basis which could be 1-2 times per week during the semester/session. These additional reporting times facilitate compliance with the 60 day reporting period. Due to the timing of the Single Audit process the 3 items identified as out of compliance occurred prior to the Spring 2017 implementation of this revised policy.

Students who seek to withdraw from classes and/ or the University after the add/drop period must visit the Office of Records and Registration to complete an Official Withdrawal from Class Form. Service Indicators have been placed on all students’ accounts to prevent them from accessing the self-service withdrawal option in the student records system.

Revised Withdrawal Procedure:

1. Students visit the Office of Records and Registration and complete the Official Withdrawal from Class Form.
2. Withdrawal requests are processed and separated according to the change in enrollment status including: total withdrawal from all classes, full-time to part-time and less than half time.

STATE OF MARYLAND

Schedule of Corrective Action Plans Year Ended June 30, 2017

Finding 2017 – 010 (continued)

3. Withdrawal requests are given to the designated staff member to update the student's status in the National Student Clearinghouse database. When reporting to the Clearinghouse the student's official last day of attendance at the University is used as the withdrawal date and not the last day of the semester. Once the status has been updated a receipt of the change is printed and attached to the withdrawal form. A scanned copy of the form is retained along with the hard copy in the Office of Records and Registration.
4. The Office of Records and Registration will continue to run a (W) Grade Report as a part of the enrollment reporting verification process to identify students who have withdrawn from all classes, changed from full-time to part-time or who are less than part-time. A staff person compares the report to the withdrawal forms that have been submitted to the Office of Records and Registration. The Registrar signs off on the National Student Clearinghouse confirmation sheet once the withdrawal has been processed and posted. This information is filed in a withdrawal binder in the Office of Records and Registration.
5. Students who have requested a total withdrawal from all classes are also reported to the Office of Financial Aid and other student service offices at the University by the Registrar via email.
6. To ensure that students that have changed their enrollment status are accurately reported in a timely manner to the National Student Clearinghouse and National Student Loan Data System (NSLDS) the Registrar, or designated staff member will perform a secondary review of a student's change in status. The subsequent review is done when the National Student Clearinghouse issues an Enrollment Error Report that shows a student's change in enrollment status. This secondary review verifies that the status has been changed and will be properly reflected on the student's enrollment and loan records.

Contact Person:

Karen C. Barland, Registrar

Completion Date:

Spring Semester 2018, February 28, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 011

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

Auditee’s Corrective Action Plan:

Beginning in February 2018, the Registrar’s office changed the student withdrawal policy and procedures. Beginning in Spring 2018, the Financial Aid office will run a query to help identify students that complete the withdrawal process on a weekly basis until the end of the semester. With these changes, we will be able to capture and process all Return to Title IV funds within 45 days.

Contact Person:

Marcus Byrd, Director of Financial Aid

Completion Date:

Spring Semester 2018, February 28, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 012

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

**Compliance and Internal Control Deficiency over Special Tests and Provisions -
Verification**

Repeat Finding: No

Auditee's Corrective Action Plan:

In order to improve our verification process, Coppin State University has secured Kentucky Higher Education Assistance Authority (KHEAA), a third party vendor that specializes in completing verifications. KHEAA will begin processing in March 2018. Verifications will be completed directly in Central Processing System (CPS) and includes a three tiered quality control process. Each verified student will be reviewed by more than one person. In addition, Coppin State University staff will attend additional training to provide a check and balance of third party services.

The three tiered quality control process is as follows:

- Tier one – A financial aid counselor enters the documents received, requests basic additional documents, and assigns files for initial evaluation. Once assigned, the counselor reviews documentation/information received against ISIR. If additional info is needed, they create a documents account.
- Tier two - An additional counselor contacts the students for additional information/documents. They identify corrections to enter into KHEAA verify.
- Tier three - Another counselor verifies all documents in the file and makes the necessary corrections. The corrections are made through Financial Aid Administrators (FAA) Access and are completed within 48 hours of receiving documents.

The Director of Financial Aid will perform the final review and approval.

Contact Person:

Marcus Byrd, Director of Financial Aid

Completion Date:

Spring Semester 2018, June 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 013

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Auditee's Corrective Action Plan:

Coppin State University is aware of the federal guidelines in performing monthly reconciliations. Coppin State experienced a high rate of turnover. Coppin State had already self-identified the concerns that were identified in this audit.

As part of Coppin State's corrective action plan a new Financial Aid Director with a proven track history has been hired to create consistency in the Financial Aid office. In addition, a new set of policy and procedures has been established to ensure that proper documentation of the reconciliation process is in place. The Financial Aid Director is preparing the reconciliation monthly. To ensure this is being done, the Financial Aid Office and Controller's Office meet monthly.

The Office of Financial Aid's Direct Loan Reconciliation Business Process Guide has step by step procedures between:

1. Common Origination and Disbursement (COD);
2. School Account Statement (SAS); and
3. the PeopleSoft Borrower Data Transmission Reconciliation.

Contact Person:

Marcus Byrd, Director of Financial Aid

Completion Date:

August 30, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 014

University of Maryland, Eastern Shore (UMES)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes – 2015 – 006

Auditee's Corrective Action Plan:

The University of Maryland Eastern Shore (UMES) concurs with the recommendations and will establish additional reporting procedures to ensure that all enrollment status changes are tracked internally four times per semester, to ensure accurate and timely reporting of the enrollment status changes to the NSLDS database. Starting July 31, 2018, UMES will implement two (2) internal enrollment reports, an Enrollment Confirmation Report and Enrollment Change Status Report. The Enrollment Confirmation report will list all students enrolled at UMES for the specified semester as well as their current credit load and enrollment status based on the date the report is created. The Enrollment Change Status report will identify all students whose enrollment status changed during a specified timeframe. Once the initial enrollment report is submitted to NSDLS for the semester, the Enrollment Change Status report would be ran to identify all students with a change in enrollment between the timeframe of the first enrollment report and the second enrollment report for the semester. This will allow the registrar to confirm that enrollment status changes being reported to the NSLDS database are correct. Both reports will be run each time for review before submitting enrollment status changes to the NSLDS database and stored on UMES' shared drive as well as in its electronic image management system, Perceptive – Image Now.

Contact Person:

Alvin Dorsett, Director of Financial Aid

Completion Date:

July 31, 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2017**

Finding 2017 – 015

Maryland Department of Health (MDH)

U.S. Department of Health and Human Services

**CFDA No. 93.243 Substance Abuse and Mental Health Service – Projects of Regional
and National Significance**

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Auditee's Corrective Action Plan:

The Maryland Department of Health (MDH), Office of the Inspector General (OIG) will develop and distribute to affected program offices:

1. Guidelines for conducting risk assessments of all subrecipients as now required by the new criteria set forth under Federal guidelines.
2. Recommendations on monitoring procedures that affected program offices will implement based on the risk assessment scores.

The OIG's guidelines and recommendations will include discussion of risk assessment frequency, monitoring, and documentation requirements.

In addition, the OIG will implement a procedure to obtain subrecipient audit reports and, if a management decision is required, ensure the management response is issued timely in accordance with the Uniform Guidance.

Contact Person:

Frederick D. Doggett, Inspector General

Completion Date:

The above will be completed on or before July 1, 2018

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

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STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 001

Saint Mary's College of Maryland (St. Mary's)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.032 Federal Family Education Loans (FFEL)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.037 Perkins Loan Cancellations

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

**Compliance and Significant Deficiency over Special Tests and Provisions - Borrower Data
Transmission and Reconciliation (Direct Loan)**

Repeat Finding: No

Condition:

During our testing of the borrower data transmission and reconciliations for fiscal year 2016, we noted that the required monthly borrower reconciliations were not performed for 10 months during fiscal year 2016.

Auditee's Update – October 2017:

The College fully corrected the findings by performing monthly reconciliations to match the Cash Summary, Cash Detail and the Loan Detail records during fiscal year 2017. Monthly reconciliations are performed timely. Financial Aid sent the School Account Statement to the Business Office, which compared it to the Campus Administrative Resources System for exceptions, and it was supervisor reviewed in accordance with Federal regulations.

Auditor's 2017 Status:

Based on follow-up testing performed for fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 002

Saint Mary's College of Maryland (St. Mary's)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.032 Federal Family Education Loans (FFEL)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.037 Perkins Loan Cancellations

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes – 2013 - 013

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for six of the students selected, St. Mary's did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update – October 2017:

The College implemented additional policies and procedures. Regularly generated reports monitor students who have withdrawn on a monthly basis and report those changes to the clearinghouse.

The College fully corrected the findings in the spring semester after we became aware of the reporting discrepancies. The College's Office of the Registrar updated enrollment status changes as scheduled in the NSLDS database. The Inter-Office Workgroup will continue to monitor procedures in this as well as other areas. The workgroup includes Enrollment Management, Financial Aid, Academic Services, the Registrar and the Business Office.

Auditor's 2017 Status:

Based on follow-up testing performed for fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 003

University System of Maryland – Towson University (TU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.032 Federal Family Education Loans (FFEL)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.037 Perkins Loan Cancellations

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for thirteen of the students selected, TU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update- October 2017:

The University has fully corrected the findings as of January 2017, in collaboration with the National Student Clearinghouse (NSC). The Financial Aid and Registrar Offices have revised our NSC report submission schedules to improve accuracy and prevent future reporting delays.

1. We have increased our enrollment report submission schedule from 3 submissions for each Fall/Spring semester to 4 submissions per Fall/Spring semester and at least 2 submissions in the Summer.
2. We have also revised our graduation data submission schedule to ensure that all reports reach NSC in time to be included in the appropriate SSCR report to reach NSLDS within 60 days of their graduation dates.

Auditor's 2017 Status:

Based on follow-up testing performed for fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 004

University System of Maryland – University of Maryland, College Park (UMCP)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.032 Federal Family Education Loans (FFEL)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.037 Perkins Loan Cancellations

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for seven of the students selected, UMCP did not submit the students' unofficial withdrawal status to the National Student Loan Data System (NSLDS) timely and within 60 days.

Criteria:

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2016 - 004 (continued)

Criteria: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Recommendation:

We recommend that UMCP establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

Auditee's Update – March 2018:

As noted in the initial response, the University does not agree the dates used to assess timely reporting of enrollment changes to NSLDS.

The University has not implemented a corrective action plan, but is reporting as required. The University took the following actions as planned until the finding is fully corrected. The University reviewed current procedures for determining student enrollment status changes, particularly as they relate to withdrawals, and evaluated any procedural and system enhancements, including frequency of reporting, to ensure the University is meeting all reporting obligations as required by Federal regulations.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 004 (continued)

Auditee's Update – March 2018: (continued)

The University has made some reporting adjustments with the inclusion of an additional enrollment file. In an effort to capture retroactive enrollment status changes that are granted after a term ends, we are now sending an additional file several weeks after the last day of classes. The purpose of this file is to capture late cancellations or withdrawals that occur after the last day of classes. After this last file is transmitted, we begin sending files for the next term, every 30 days as required. We are following NSLDS guidelines as clearly outlined in the announcement released on April 20th, 2017. As such, the University has been in compliance with reporting requirements.

Auditor's 2017 Status:

Based on follow-up testing performed in fiscal year 2017, there were instances of untimely reporting of enrollment status changes. Finding remains as stated.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 005

University System of Maryland – Salisbury University (SU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA No. 84.032 Federal Family Education Loans (FFEL)

CFDA No. 84.033 Federal Work- Study Program (FWS)

CFDA No. 84.037 Perkins Loan Cancellations

CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA No. 84.063 Federal Pell Grant Program (Pell)

CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for eight of the students selected, SU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update – October 2017:

The findings were fully corrected in fiscal year 2017. As described above, the University corrective action plan was implemented in January 2017. In addition to the corrective action plan, the University has had ongoing meetings with officials at the National Student Clearinghouse (NSC) to ensure that all reporting is done with the highest degree of accuracy and timeliness possible.

The University has had a continual dialogue with the NSC regarding improvements needed for processing and notification of the reports we send them which are subsequently used to update the NSLDS database and records. In addition to a continuum of emails and phone calls with the NSC this year, key staff attended a meeting with the NSC on September 20 in Arlington, VA to learn more about enhancements they are making relative to Graduated (G) statuses we report to them. This meeting enabled us to establish a direct dialogue with the NSC Director of Data Excellence & Operations which includes their Audit Resource Center, to make them aware of specific challenges we are dealing with that came to light as a result of the audit.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 005 (continued)

Auditee's Update – October 2017: (continued)

The NSC realizes there has been a gap on their end between what information schools send to them, what they have accepted and reported to NSLDS, and the disparities that were then never communicated back to the schools.

Auditor's 2017 Status:

Based on follow-up testing performed for fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 006

Morgan State University (MSU)

U.S. Department of Education (ED)

CFDA No. 84.031 Higher Education Institutional Aid

Compliance and Significant Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Repeat Finding: No

Condition:

During our testing of Activities Allowed or Unallowed and Allowable Costs/Cost Principles, Morgan State (1) was unable to provide the approved timesheet for 4 out of 40 selected payroll transactions; (2) was unable to provide support or allocation method for employee's time charged to the Federal program for 40 out of 40 payroll transactions; (3) was unable to provide sufficient support for the pay rate charged for 1 out of 40 payroll transactions.

Auditee's Update – October 2017:

The University provided support and explanations for the transactions listed in the audit finding. In addition, the University fully corrected the finding and implemented new internal controls by the May 2017 correction date that included the creation of a new position that would coordinate directly with the auditors to ensure timely and accurate support be provided for substantive testing requests. Also, the University implemented a new certification process that includes electronic reminders and procurement halts for non-submission of timely reports for fiscal year 2018.

The United States Department of Education Office of the Chief Financial Officer September 20, 2017 letter regarding correspondence with the University regarding these findings and recommendations determined that they do not require further actions now by the University regarding this finding.

Auditor's 2017 Status:

Based on follow-up testing performed during fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 007

Department of Human Resources (DHR)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

Internal Control Deficiency over Eligibility

Repeat Finding: No

Condition:

We selected a sample size of 40 transactions to test that the supervisors are reviewing and approving participant's applications and/or redetermination for completeness and accuracy of information. We noted eight cases out of 40 for which the application or redetermination was not signed by the caseworker noting their review for propriety of information per the application and information in the system.

Auditee's Update – October 2017:

DHR has fully corrected the findings. The Family Investment Administration (FIA) has informed all Local Department of Social Services Assistant/Deputy Directors that they are required to notify all staff of the aforementioned policy and procedures regarding the importance of adequate documentation of case manager reviews and approvals or denials of program applications or redeterminations.

Specifically, the case managers will sign the paper applications indicating that they have reviewed them. All FIA Assistant/Deputy Directors will notify 100% of their case manager staff of this requirement.

Auditor's 2017 Status:

Based on follow-up testing performed in fiscal year 2017, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2016 - 008

Department of Human Resources (DHR)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)

**Compliance and Material Weakness over Special Tests and Provisions - Child Support
Non-Cooperation**

Repeat Finding: Yes – 2015 - 009

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 40 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 40 cases selected, 29 cases did not have benefit payments reduced, nor good cause adequately documented within the Client Automated Resources Eligibility System (CARES) justifying why the payments were not reduced.

Criteria:

The Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

If the State agency responsible for administering the State plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the State agency responsible for TANF, the State TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance.

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2016 - 008 (continued)

Per Uniform Guidance (continued):

HHS may penalize a State for up to five percent of the SFAG for failure to substantially comply with this required State child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

Recommendation:

We recommend that the State TANF agency establish and implement controls in place to ensure that when an alert of non-compliance from CSE is received, benefits are reduced in accordance with compliance requirements, and accounts are periodically reviewed to ensure that benefit payments are reduced after a notice has been sent out. This could include a flag being placed on the individuals account after a non-compliance CSE alert has been issued, which has to be cleared by the agency before payment is issued. We further recommend that the State TANF agency develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system.

Auditee's Update and Corrective Action Plan - October 2017:

On May 2, 2017, FIA issued a Policy and Training Alert reminding case managers about the importance of taking action regarding non-cooperation with child support requirements.

Approval has been received to launch a new electronic tool designed to assist local departments and FIA central leadership in monitoring and taking appropriate action on cases with non-cooperation as it relates to child support. Match Direct will include the monthly lists of cases that require action due to non-cooperation with child support requirements.

Auditor's 2017 Status:

Finding remains as stated. See current year 2017-004 finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2015 - 004

University System of Maryland – Coppin State University (CSU)

Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

U.S. Department of Education (ED)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 2 out of 40 of the students selected, CSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Criteria:

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control – Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2015 - 004 (continued)

Per OMB A-133: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Recommendation:

We recommend that CSU establish a procedure to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

Auditee's Update and Corrective Action Plan – October 2017:

The Coppin State University has revised its student withdrawal policy and procedure to ensure accurate enrollment reporting to the National Student Clearinghouse and subsequently to National Student Loan Data System. Enrollment reporting will continue to be done 4 times a semester for fall, spring, and summer and 2 times during the winter session. To capture students who have changed their enrollment status between the scheduled reporting periods, updates are made to the National Student Clearinghouse on an as needed basis which could be 1-2 times per week during the semester/session. These additional reporting times facilitate compliance with the 60 day reporting period. Due to the timing of the Single Audit process the 3 items identified as out of compliance occurred prior to the Spring 2017 implementation of this revised policy.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2015 - 004 (continued)

Auditee's Update and Corrective Action Plan – October 2017: (continued)

Students who seek to withdraw from classes and/or the University after the add/drop period must visit the Office of Records and Registration to complete an Official Withdrawal from Class Form. Service Indicators have been placed on all students' accounts to prevent them from accessing the self-service withdrawal option in the student records system.

Auditor's 2017 Status:

Finding remains as stated. See current year 2017-010 finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2015 - 006

University System of Maryland – University of Maryland Eastern Shore (UMES)

Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

U.S Department of Education (ED)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of twenty students. We noted that for two of the students selected, UMES did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Criteria:

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control – Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2015 - 006 (continued)

Per OMB A-133: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Recommendation:

We recommend that UMES establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

Auditee's Update and Corrective Action Plan - October 2017:

The University of Maryland Eastern Shore (UMES) will establish additional reporting procedures to ensure that all enrollment status changes are tracked internally four times per semester, to ensure accurate and timely reporting of the enrollment status changes to the NSLDS database. Starting July 31, 2018, UMES will implement two (2) internal enrollment reports, an Enrollment Confirmation Report and Enrollment Change Status Report. The Enrollment Confirmation report will list all students enrolled at UMES for the specified semester as well as their current credit load and enrollment status based on the date the report is created.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2017**

Finding 2015 - 006 (continued)

Auditee's Update and Corrective Action Plan - October 2017: (continued)

The Enrollment Change Status report will identify all students whose enrollment status changed during a specified timeframe. Once the initial enrollment report is submitted to NSDLS for the semester, the Enrollment Change Status report would be ran to identify all students with a change in enrollment between the timeframe of the first enrollment report and the second enrollment report for the semester. This will allow the registrar to confirm that enrollment status changes being reported to the NSLDS database are correct. Both reports will be run each time for review before submitting enrollment status changes to the NSLDS database and stored on UMES' shared drive as well as in its electronic image management system, Perceptive – Image Now.

Auditor's 2017 Status:

Finding remains as stated. See current year 2017-014 finding.

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2017

Finding 2015 - 009

Department of Human Resources (DHR)

Temporary Assistance for Needy Families (TANF) CFDA No. 93.558

U.S. Department of Health and Human Services

Compliance and Material Weakness over Special Tests and Provisions - Child Support Non-Cooperation

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 10 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 10 cases selected, we noted that benefit payments were not reduced for 9 cases that received an alert that they were not in compliance with child support. During our testing we noted that the CARES system used in the TANF program was not always updated after an alert was issued.

Criteria:

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Circular A-133, June 2015:

If the State agency responsible for administering the State plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the State agency responsible for TANF, the State TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance. HHS may penalize a State for up to five percent of the SFAG for failure to substantially comply with this required State child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

STATE OF MARYLAND

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2015

Finding 2015 - 009 (continued)

Recommendation:

SBC recommends that TANF establish and implement controls to ensure that when an alert of non-compliance from CSE is received, the case is investigated to determine if benefits should be reduced. We also recommend the investigation notes are clearly documented in CARES and if a reduction of benefits is determined to be required, they are reduced timely in accordance with the compliance requirements.

Auditee's Update and Corrective Action Plan - October 2017:

The ongoing corrective action as of 2017 is that the Bureau of Program Evaluation receives a monthly CARES ad hoc report (Idea 10161/PRJ-06742) of 956 & 957 alerts. This report is shared with the Local Department of Social Services (LDSS) for follow up of the alerts listed. This plan of action also includes providing case manager training to the local departments. As of February 13, 2018, this training has been provided by DHS' Bureau of Training.

As noted in our prior year's audit response for this finding, Family Investment Administration (FIA) will launch an electronic tool Match Direct designed to assist local departments in monitoring and taking appropriate action on cases with non-cooperation as it relates to child support. This WebEx based tool is estimated to be available beginning November 1, 2018.

FIA will provide the same monitoring for the Child Support Non-Cooperation alerts as we provide for the Public Assistance Reporting Information System (PARIS) and New Hire alerts. CSE alert assignments will be provided monthly with a timeline for completion. Our communication to the local department will continue to be formal and in writing, while we provide the technical support that may be needed to resolve these alerts and ensure that they are properly reflected in the CARES system.

Auditor's 2017 Status:

Finding remains as stated. See current year 2017-004 finding.

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